ocal & Munl. (189) Department.

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[Despatch Abstract.]

Municipal budgets — Receiving the

Translipatam — for 1899-1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. P. VENKATAPPAYYA Pantulu Garu, B.A., Chairman, Municipal Council, Masulipatam, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer, Kistna), dated 16th January 1899, No. 1346.

I have the honour to submit the budget estimate of the Masulipatam Municipality for 1899–1900, together with the statements prescribed in G.O., No. 2193 M. of the 10th December 1891. A copy of the resolution of the Municipal Council, dated 31st December 1898, approving of the budget is enclosed.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. The year opened with a deficit of Rs. 927 against the anticipated balance of Rs. 7,110 and the actuals of Rs. 6,952–11–5 for 1897–98. The decrease is due mainly to the fall of income in the profession-tax according to the schedule attached to the amended Municipal Act.

3. *Tax on Arts* (*Section* 53).—The budget estimate of Rs. 5,000 is raised to Rs. 5,900 as arrears are expected to be collected.

4. *Tax on Buildings* (*Section* 63).—The amount provided in the budget is Rupees 12,500, but it is estimated that Rs. 13,000 will be collected with arrears.

5. *Water-tax on Buildings and Lands* (*Section* 75).—The budget estimate of Rs. 2,700 has been raised to Rs. 2,900 with arrears to be collected before the end of the official year.

6. *Tolls* (*Section* 91).—The amount of Rs. 13,450 entered in the budget has been reduced to Rs. 10,720 after deducting the District Board's contribution and the amount spent for the repairs of toll-sheds. Tolls have been leased out this year and the highest bid was Rs. 16,020.

7. (3) *Realizations under special Acts*—(*c*) *Fees under Act II of* 1888.—The amount of Rs. 100 is expected under this head and is shown here as per paragraph 1 of G.O., Mis. No. 906 M., dated 25th August 1897.

8. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (i) *Rent of Lands.*—The budgeted amount of Rs. 170 has been raised to Rs. 190 as the bid of Challa bazaar has risen up to Rs. 190.

9. (*b*) (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—With reference to the actual receipts of Rs. 3 for the first eight months of the year, the budget estimate of Rs. 200 has been reduced to Rs. 30.

10. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—The budget amount of Rs. 300 has been reduced to Rs. 150 with reference to the actuals of the first eight months.

11. (*d*) (ii) *Sale-proceeds and Composition Fees of Medicines.*—The amount of Rs. 300 entered in the budget has been raised to Rs. 600 as the receipts during the first eight months came up to Rs. 449. The large increase is due to the remittance, from the District Medical and Sanitary Officer, Kistna, on 19th May 1898, of Rupees 372–0–11, being the amount invested by him in the Postal Savings Bank under the designation of "Poor Fund."

12. (*f*) (ii) *Income from Slaughter-houses.*—The sum of Rs. 1,100 entered in the budget is reduced to Rs. 1,040, being the amount of the highest bid of the slaughter-house during the current year.

13. (*g*) *Other Fees*—(iii) *Cart-stand Fees.*—The amount originally budgeted was Rs. 1,100, but the bid rose up to Rs. 870 only.

14. (*h*) *Fines under Municipal and other Acts.*—The amount of Rs. 500 expected in the budget is reduced to Rs. 400 with reference to the actuals of the first eight months of the year.

15. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Other Purposes.*—The amount of Rs. 170 expected in the budget is raised to Rs. 300, as an additional contribution of Rs. 141–14–0 has been received from Provincial Funds for furniture, books and maps with which the municipal schools have been furnished.

16. (*b*) *From Local Boards*—(ii) *Medical.*—The amount of Rs. 4,860 entered in the budget has been raised to Rs. 6,450, as an arrear contribution of Rs. 2,120–4–0 has been received from the District Board during the year.

17. (*c*) *Other Grants and Contributions*—(ii) *Medical.*—Rs. 450 entered in the budget on account of dispensary contribution from the heirs of the late Uma Venkataswami Nayudu, Honorary Surgeon, cannot be collected as they possess no property. The amount has therefore been removed from the revised estimate.

18. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to Private Individuals*—(i) *Private Scavenging.*—In G.O., Mis. No. 1075 M., dated 13th June 1898, Government were pleased to sanction a scale of fees for this purpose and asked for a report as to how the scale is to be applied. A separate report on the subject will be submitted. When the budget was prepared the reduced figure of Rs. 600 was no doubt entered in it, but as the application of the new scale sanctioned by Government will bring in some increase in the fees for the last quarter of the year and as the fees for the previous quarters will be stationary, a slight increase over the sum of Rs. 800 budgeted may be expected.

19. The other items call for no remarks as they do not materially differ from the original estimate.

20. The total receipts of the revised estimate amount to Rs. 59,260 against Rs. 67,540 in the budget.

Expenditure.

21. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings.*—A provision of Rs. 800 has been made under this head as payment of Rs. 751 was made in the year for dust-bins and materials for urinals purchased previously.

22. (2) *Repairs*—(*a*) *Communications.*—As G.O., Mis. No. 2073 M., dated 6th December 1898, directs Rs. 1,500 to be set apart for expenditure on plague charges, the amount under this head has been reduced to Rs. 7,500.

23. (*b*) *Buildings.*—Out of Rs. 2,350 budgeted, Rs. 1,500 has been set apart for plague as directed in G.O., No. 2073 M., dated 6th December 1898. Out of the remaining sum, the amount required is Rs. 360 only. The works are shown in the remarks column of the revised estimate.

24. (*c*) *Drainage*—(i) *Repairs to Works.*—The amount provided under this head (Rs. 900) has been reduced to Rs. 220, the amount already spent, and the balance is not required for expenditure, as the rainy season is over.

25. (*d*) *Water-supply*—(ii) *Establishment.*—The amount provided under this head has been raised to Rs. 180, as the Council have sanctioned the entertainment of a

watchman on Rs. 5 a month for the Bachupeta tank. Hitherto this watchman used to be paid from the allotment for works, but in the last audit the Auditor objected to this procedure and directed that the establishment should be transferred to works under the proper head. Hence the increase. The sanction of Government is solicited for this transfer.

26. (3) *Establishment.*—The amount of Rs. 1,020 provided under this head has been raised to Rs. 1,050, as a lascar on Rs. 6 a month, who has hitherto been paid from the allotment for roads, has been transferred to the permanent establishment as directed in the last audit. The sanction of Government is solicited for this also.

27. (4) *Tools and Plant and other Stores.*—The amount of Rs. 100 provided in the budget under this head has been raised to Rs. 120 with reference to the actuals of the first eight months.

28. *Grant 2, Education* —(i) *Training Schools*—(*a*) *Contributions to Local Boards.* —A provision of Rs. 200 has been made under this head as contribution has to be paid to the District Board for 1895–96 on account of the industrial school transferred to Bezwada. The amount was provided in the budget for that year, but payment was not made as the school was subsequently transferred to Bezwada. The District Board have insisted upon the payment of the amount, and the Council in their resolution No. 4, dated 27th April 1898, have directed that the amount should be provided in the revised estimate.

29. (2) *Municipal Schools*—(ii) *On Salary System*—(*a*) *Fixed Payments.*—The amount provided under this head (Rs. 1,100) has been reduced to Rs. 1,060 as the school for washermen at Valandapalem has been abolished by the Council.

30. (3) *Salary Grants.*—The budgeted amount of Rs. 900 has been raised to Rs. 1,100 to meet the demand under this head. The amounts payable to the Hindu High school and the Noble College come up to Rs. 1,100.

31. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*c*) *Diet of Patients.*—In reference to the actuals of the first eight months of the year, the allotment of Rs. 1,000 has been raised to Rs. 1,100.

32. (*d*) *Sundries and Contingencies.*—The sum of Rs. 1,180 has been provided under this head against Rs. 1,000, the budget, with reference to Rs. 886 actually spent during the year under this head.

33. (2) (*a*) *Medical College—Contribution.*—The budgeted amount of Rs. 180 has been raised to Rs. 290 with reference to the actuals of last year.

34. (5) *Conservancy, Road-cleaning and Road-watering*—(*c*) *Cholera Charges.*—In G.O., Mis. No. 2073 M., dated 6th December 1898, Government were pleased to order that Rs. 3,000 be provided under this head for purposes of plague in addition to the provision already made. The allotment under this head has therefore been raised to Rs. 4,550.

35. *Removal of Prickly-pear and noxious Vegetation.*—The amount of Rs. 500 provided under this head has been reduced to Rs. 250 as there is no likelihood of the whole allotment being spent before the end of the year.

36. Thus it will be seen that the total of the revised estimate under Grant 3 comes up to Rs. 28,870 against Rs. 25,690, the budget.

37. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(i) *Lighting*—(*a*) *Establishment.*—The provision made under this head is not required as the business of lighting the town is now being done by a contractor.

38. (2) (i) *Markets*—(*a*) *Establishment.*—As the markets have been leased out to a contractor, the amount of Rs. 750 provided is not required, but Rs. 260 will suffice for payments to be made on account of establishment for March 1898.

39. (ii) *Slaughter-houses*—(*a*) *Establishment.*—The slaughter-house also has been leased out to a contractor, and Rs. 130 will suffice for expenditure under this head

40. (3) *Cart-stands*—(*a*) *Establishment.*—The cart-stands also are leased out. Rs. 20 will suffice for expenditure under this head.

41. (8) *Fire*—(*b*) *Purchase of fire-engine, buckets, repairs, &c.*—The provision of Rs. 20 under this head has been raised to Rs. 100 as new suction and delivery hoses have been obtained from Calcutta.

42. (9) *Other Charges*—(ii) *Rewards for destruction of Wild Animals and Snakes.*—The amount of Rs. 200 provided for this purpose has been reduced to Rs. 50 with reference to the actuals of the first eight months.

43. *Other Items.*—The amount of Rs. 500 provided under this head has been raised to Rs. 620 as rent has to be paid for cart-stands to a private individual for 1897–98.

44. The total of the revised estimate under Grant 4 comes up to Rs. 4,340 against the budget of Rs. 5,580.

45. *Grant 5*, (*a*) *General Establishment*—(i) *Office Establishment.*—The amount of Rs. 3,520 provided in the budget has been reduced to Rs. 2,470, as the whole provision of Rs. 150 per mensem on account of the pay of the Secretary is not necessary, he having joined his appointment on the 4th of January 1899.

46. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The amount of Rs. 770 provided in the budget under this head has been raised to Rs. 1,420 as the Council have sanctioned a temporary establishment for the collection of arrears of taxes. A proposition statement is submitted herewith for sanction of Government.

47. (*c*) *Collection of Tolls*—(i) *Establishment.*—The amount of Rs. 1,100 provided under this head is not required as tolls have been leased out to a contractor. But a sum of Rs. 100 has been allowed to stand to meet the cost of establishment for March last.

48. (*d*) *Office Contingencies other than* (*b*)(ii).—Under this head the amount provided has been raised to Rs. 650 with reference to the actuals of the last four months of the previous year.

49. The total of the revised estimate under Grant 5 comes up to Rs. 5,320 against Rs. 6,700 in the budget.

50. Thus it will be seen that the total expenditure of the revised estimate under all grants comes up to Rs. 57,900 against the budget estimate of Rs. 60,200, leaving a balance of Rs. 1,360 which is adopted as the opening balance for 1899–1900.

Budget Estimate for 1899–1900.

Receipts.

51. The opening balance as shown above is Rs. 1,360.

52. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, &c.* (*Section* 53).—The demand under this head has been fixed at Rs. 9,000 against Rs. 5,900 of the revised estimate and Rs. 5,609–8–6, the actuals of the previous year. The reason for estimating at this large amount is that Government may be pleased to restore the old schedule of the Act for assessments under this head.

53. (*b*) *Tax on Buildings* (*Section* 63).—The amount estimated to be realized under this head is Rs. 15,000 against Rs. 13,000, the revised estimate, and Rupees 12,565–5–0, the actuals of the previous official year. The Council, as directed by Government in G.O., Mis. No. 2091 M., dated 7th December 1898, have it in contemplation to revise the house-tax and assess the same at the maximum rate of $8\frac{1}{2}$ per cent. Hence the increase in the estimated receipts. A separate report will be submitted shortly on the revision of house-tax.

54. (*c*) *Tax on Lands.*—The demand under this head has been fixed at Rs. 2,000 against Rs. 1,800, the revised estimate, and Rs. 1,082–7–0, the actuals of the previous official year. This tax will also be revised this year and it is in contemplation to assess it at the maximum rate of $8\frac{1}{2}$ per cent.

55. (*d*) *Water-tax on Buildings and Lands* (*Section* 75).—The demand has been fixed at Rs. 4,000, being nearly one-fourth of the demand under tax on buildings and lands, leaving out Rs. 250, being the demand of water-tax exempted by Government for certain portions of the town which are not supplied with water. The Council will probably levy this tax at about a fourth of the tax on buildings and lands, and in the separate report to be submitted on the question of revision of taxes this subject also will be dealt with.

56. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—Rs. 1,000 are expected under this head against Rs. 150, the revised estimate, and Rs. 402–8–0, the actuals of the previous year. As some of the waste lands in the outskirts of this town have been brought under cultivation, there is now a demand for rubbish and street sweepings.

57. (6) *Miscellaneous*—(*a*) *Recoveries*—(i) *Private Scavenging.*—Rs. 800 is no doubt entered in repetition of the amount budgeted in the previous year, but in acting up to the new scale sanctioned by Government a further sum of Rs. 200 may be actually received.

58. The other items under receipts do not call for any remarks as they do not materially differ from the revised estimate of the current official year and the actuals of the previous year.

59. Thus it will be seen that the total municipal revenue for 1899–1900 from all sources comes up to Rs. 64,020 against Rs. 59,260, the revised estimate, and Rupees 61,181–9–6, the actuals of the previous official year.

Expenditure.

60. The Council have proposed to spend this amount under the several grants as shown below :—

		Rs.
Grant	1	
,,	2	15,890
,,	3	6,190
,,	4	28,970
,,	5	3,820
		5,880
		60,750
	Balance ..	3,270
	Total ..	64,020

61. *Grant 1, Public Works*—(2) *Repairs*—(*a*) *Communications.*—The amount provided under this head is Rs. 9,600 against Rs. 7,500, the revised estimate, and Rs. 9,091–4–11, the actuals of the previous official year. The works have been detailed in Statement II-A, Part II.

62. (3) *Establishment.*—Provision has not been made for overseer's clerk on Rs. 10 a month as it is considered unnecessary to allow a clerk to the overseer as the work to be done by the clerk is very little.

63. (5) *Contributions*—(*b*) *To Provincial Funds for scrutiny of estimates.*—The sum of Rs. 2,730 has been provided to pay the arrear contribution of the current official year to the Public Works Department for water supplied in addition to the contribution for the year 1899–1900. During 1897–98 the usual contribution was not paid for want of funds. It was paid during the current official year.

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

65. *Grant 2, Education*—(7) *Miscellaneous*—(*a*) *Building and Furniture Grants.*—The officers of the Educational Department have recommended that Rs. 250 should be provided for furniture and building grants, but as no applications are likely to come for this purpose Rs. 50 only has been provided.

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

67. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries*—(*a*) *Establishment.*—Rs. 2,200 have been provided under this head against Rs. 2,750, the revised estimate, and Rs. 2,576–10–4, the actuals of the previous year. With reference to paragraph 4 (3) of G.O., No. 1466 M., dated 17th August 1898, referring to the Municipal Council for consideration, the suggestion of the District Medical and Sanitary Officer, Kistna, as to the advisability of dispensing with the services of one of

the midwives, the Council have resolved to dispense with the services of the Eurasian midwife on Rs. 50 per mensem. There is not sufficient work for two midwives. The cases attended to by the Eurasian midwife are fewer in number than those treated by the native midwife, and the pay of the Eurasian midwife is rather high. The District Medical and Sanitary Officer has recommended that a nurse on Rs. 30 may be appointed. This proposal has not been approved of by the Council and the question has been deferred till next year. Hitherto the salary of the female medical practitioner in charge of the Women and Children's Dispensary has been paid by the District Board since the year when the said dispensary was started. The servants of the Female Dispensary have been paid by the Municipality. The District Board has now desired that the whole of her pay should be borne by the Municipality and a contribution be claimed from the District Board for half the amount, as in the case of other servants employed in the dispensary. The Council after a thorough discussion of the subject have come to the conclusion that the District Board should, as usual, pay the female medical practitioner themselves and accept a contribution from the Municipality for half of her present salary of Rs. 50 and the Council have also expressed the opinion that they are not prepared to pay more than Rs. 300 on this account in the year under consideration. The reason for this conclusion is that the appointment of the holder of the post is believed to rest, as it has hitherto rested, with the District Board, and that in such a case that body should pay the salary and recover contribution rather than that the reverse should be the case. Besides, the present incumbent on Rs. 50 is likely to leave this station in a short time and her successor may possibly be a practitioner of a higher rank drawing a higher pay. The Council have felt it difficult with their limited resources to agree to pay the salary of any practitioner to be appointed by the District Board, and hence it is that they have provided in this budget for payment of contribution only, viz., Rs. 300, which will be shown under the appropriate head; and omitted to make a provision for salary.

68. (2) (*b*) (iii).—The increase of Rs. 300 is due to the provision for contribution as explained in the above paragraph.

69. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The supervising staff of the conservancy department has been re-organized during the year as per G.O., Mis. No. 1039 M., dated 10th June 1898. The first certificated sanitary inspector who has been drawing Rs. 45 + 15 per mensem has put in an application for raising his pay to Rs. 50 + 15 under the terms of G.O., No. 4 M. dated 4th January 1897, and the Council have sanctioned the increase asked for. He is in charge of the sanitation of the whole town and supervises the work of the rest of the sanitary staff. Provision has accordingly been made in the budget and a proposition statement is submitted for the approval of the Government. The amount provided under this head is Rs. 7,890 against Rs. 7,580, the revised estimate, and Rs. 5,931–0–7, the actuals of the previous year.

70. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(5) *Avenues*—(*a*) *Establishment.*—Rs. 300 have been provided for the maintenance of avenues against Rs. 500, the revised estimate, and Rs. 509–6–5, the actuals of the previous official year. The Council propose to entertain five coolies on monthly wages of Rs. 5 each instead of paying them on daily wages. This arrangement, it is believed, will suit well for keeping the avenues in good order.

71. (9) *Other Charges* (*v*) *Other Items.*—Rs. 500 have been provided as usual under this head against Rs. 620, the revised estimate, and Rs. 596–5–0, the actuals of the previous official year. The Council have resolved to raise the pay of the gunner from Rs. 7 to Rs. 8 as he has been doing work in the office like other peons in addition to his legitimate work of firing the time gun.

72. *Grant 5, (a), General Establishment*—(i) *Office Establishment.*—To carry out efficiently the work in the municipal office the Council have resolved to entertain a clerk on Rs. 15 a month in lieu of the one on Rs. 12 and to put in a man on Rs. 10 a month permanently for writing bill books. In other respects the office establishment remains unaltered. The establishment of the previous year's budget with the pay recommended is repeated in this budget for the reasons given in the previous year. The orders of Government on that budget in reference to this point are not yet

received. The Auditors have recommended that the office establishment should be strengthened as it is not possible for a single clerk to maintain a number of demand registers, prepare bills and check the collections by posting the same in the demand register day by day. For want of sufficient hands in the office the work falls in arrears. Budgets and reports are delayed. The check over the work of bill collectors is not as regular and effectual as it ought to be. I strongly recommend that the proposal of the Council with regard to office establishment be sanctioned by Government. A proposition statement is submitted. The amount provided under this head is Rs. 3,790 against Rs. 2,470, the revised estimate, and Rs. 2,146-9-1, the actuals of the previous year.

73. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—In addition to the establishment of two tax-collectors on Rs. 12 each and four on Rs. 10 each, the Council have resolved to entertain a head bill-collector on Rs. 15 a month and a peon on Rs. 5 to execute warrants as soon as they are issued. Considering the vastness of this town and the number of bills to be served and warrants to be executed, the Council have, after the experience of several years past, thought it necessary to entertain another bill collector and a peon. It is proposed that the new bill-collector should be one of higher qualifications drawing a higher pay, with a peon accompanying him so as to be able to do the work of distraint when necessary promptly and effectually. This branch of collection work has always been in a backward state, and the laxity in collections is to some extent traceable to it. Experience teaches us that distraint work cannot be properly managed unless the distraining officer is aided by another person to look after the property taken out for distraint, and hence the recommendation that a peon should be added to the staff. The Council feel strongly that the all-important work of collection has suffered to some extent in this Municipality for want of a proper number of hands with a proper head officer and that unless the staff be strengthened, they cannot cope well with the work which is growing gradually. To bring up the work of collecting the arrears of previous years, additional staff had to be entertained this year. It is better to have a proper staff once for all than to have to employ additional staff now and then. I therefore request that the Government will be pleased to accord their sanction for this proposal of the Council. The amount provided under this head is Rs. 1,010 against Rs. 1,420, the revised estimate, and Rs. 885-1-8, the actuals of the previous years.

74. It will be seen that the total expenditure under all the grants comes up to Rs. 60,750 against Rs. 57,900, the revised estimate, and Rs. 62,108-9-7, the actuals of the previous year, leaving a balance of Rs. 3,270 which is about 5 per cent. of the total municipal revenue for the year.

N. Dis. No. 96-Rev.

Forwarded.

(Signed) S. LAKSHMINARASIMHA RAO,
Ag. Deputy Collector.

19*th January* 1899.

Dis. No. 252 D. Genl.

Forwarded.

2. *Paragraph 52 of the Chairman's letter.*—The Council appears oversanguine as to the effect of the anticipated legislation. Assuming that the Bill which the Government intends introducing on the subject is passed, it is doubtful whether the assent of His Excellency the Governor-General will be received in time to give effect to the new schedule of rates of profession-tax at the commencement of the year. Unless, which I doubt, the Council arranges in anticipation to have everything ready for the change, it would be safer to reduce the estimate by at least Rs. 1,000.

3. *Paragraph 56.*—Here again the estimate is very sanguine. Special causes led to the high receipts of 1897-98, and it would be safer to adopt an estimate of Rs. 150, the revised figure of the current year.

4. During next year more money might usefully be spent on repairs to communications, especially as the District Board contributes annually Rs. 2,500 towards the maintenance of the Fort road, on which however practically nothing has been spent for the last two years, and several other roads are in want of repair. In view of the possible approach of plague, it might not be well to increase the grant for communications, but the whole of what is allotted should all be spent on repairs next year.

5. There is nothing to indicate a wish on the part of the Council to improve the water-supply, or to substitute a better class of supply pipes for the present unsatisfactory earthen pipes.

6. The pay of the head accountant appears very high, being the same as that of the late manager. Now that a Secretary has been appointed a less pay should be enough for a head accountant.

(Signed) R. MORRIS,
Collector.

Masulipatam,
22*nd January* 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, 26th January 1899, No. 997.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Masulipatam Municipality for 1899-1900.

2. The Inspecting officers strongly recommend that for building, furniture, &c., grants, a provision of Rs. 250 be made. I beg to suggest that the allotment be raised to Rs. 150 at least. The Assistant Inspector will be requested to see that such of the schools as are ill-equipped avail themselves of the provision under this head.

3. The other items call for no remarks.

4. With the addition suggested above, the net expenditure on education will be Rs. 5,920 (Rs. 6,290—370), which is about 12 per cent. of the estimated income of the Municipality from taxation, rents and markets.

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 Madras, 26th January 1899, No. 107.

With reference to Grant 3 of the budget estimate of the Masulipatam Municipality for the year 1899-1900, I have the honour to state that it is a great pity to do away with the services of the Eurasian midwife, and I consider that the proposal should not be sanctioned until a special report is made through me to Government on the proposals for dealing with the institution for women and children and how it is proposed to deal with maternity cases.

2. The other items call for no further remarks.

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, 23rd February 1899, No. 578-S.

I have the honour to state that I have no remarks to offer on the Masulipatam Municipal budget for 1899-1900 in so far as it relates to vaccination and conservancy. The proposed expenditure on the latter object is 30·9 per cent. of the estimated current receipts.

Order—No. 425 M., dated 23rd March 1899.

The estimated receipts and charges of the Masulipatam 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	6,953	7,110	— 930	4,100
Tax on Arts	5,610	5,000	5,900	8,000
,, Buildings and Lands	13,648	14,300	14,800	17,000
Water and Drainage Tax on Buildings and Lands	2,635	2,700	2,900	4,000
Tax on Vehicles and Animals	1,587	1,600	1,600	1,600
,, Carts	954	1,100	1,100	1,100
Tolls	10,821	13,450	10,780	10,670
Realizations under Special Acts	50	..	100	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	508	620	450	490
Conservancy Receipts	403	300	150	150
Fees and Revenue from Educational Institutions	154	100	180	200
,, ,, Medical Institutions	65	300	600	300
Income from Markets and Slaughter-houses	7,841	9,100	9,040	7,000
License Fees	662	900	900	900
Other Fees	1,467	1,410	1,180	1,210
Fines under Municipal and other Acts	553	500	400	500
Grants and Contributions from Government	252	170	300	170
,, ,, Local Boards	5,861	7,360	8,950	6,360
,, ,, other Bodies	..	450	..	..
Recoveries for Services to Private Individuals	625	950	700	950
Miscellaneous	503	120	120	110
Advances Recovered	30	..	100	50
Total ..	54,229	60,430	60,250	60,810
Grand Total ..	61,182	67,540	59,320	64,910
Charges.				
GRANT 1—				
New Works—				
Communications	547	..	..	..
Buildings	61	..	800	..
Repairs—				
Communications	9,091	9,000	7,500	9,600
Buildings	2,392	2,350	360	350
Drainage	892	900	220	750
Water-supply	2,567	1,360	1,380	1,400
Establishment	1,023	1,020	1,050	960
Tools and Plant and other Stores	581	100	120	100
Contributions for Public Works	..	1,370	1,370	2,730
Total ..	17,154	16,100	12,800	15,890
GRANT 2—				
Training Schools	15	30	220	10
Municipal Schools—				
On the Salary-result System	2,137	1,680	1,640	1,600
Grants-in-aid—				
Salary Grants	1,054	900	1,100	1,050
Fixed and Result Grants	2,317	2,700	2,700	2,700
Building, Furniture, &c., Grants	..	50	..	150
Inspection	414	350	360	360
Miscellaneous	411	420	430	420
Total ..	6,348	6,130	6,450	6,290
GRANT 3—				
Hospitals and Dispensaries	9,446	8,250	8,530	8,600
Contributions	587	420	570	870
Vaccination	519	400	400	420
Registration of Births and Deaths	289	290	290	290
Conservancy, Road-cleaning and Road-watering	15,844	16,330	16,400	21,020
Total ..	26,685	25,690	26,190	31,200
GRANT 4—				
Lighting	2,378	2,660	2,080	2,040
Markets and Slaughter-houses	1,489	1,110	540	350
Choultries	132	180	40	..
Travellers' Bungalows	78	80	80	80
Avenues	541	530	530	330
Public Garden, Survey of Land, Fire and other Charges	788	1,020	1,070	1,010
Total ..	5,351	5,580	4,340	3,810
GRANT 5—				
Supervision and Management	6,521	6,700	5,320	5,510
Advances Recoverable	50	..	100	..
Refunds	..	..	20	..
Grand Total ..	62,109	60,200	55,220	62,700
Balance	— 927	7,340	4,100	2,210

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs. 60,250 and Rupees 57,900, respectively, against Rs. 60,430 and Rs. 60,200 anticipated in the sanctioned budget. A decrease in the receipts which occurs chiefly under tolls, sale of old materials and sweepings, cart-stand fees, contributions from other bodies and private scavenging fees is almost covered by an increase under the taxes on arts and buildings, water-tax, hospital receipts, grants from Government and contributions from Local Boards; while under charges the decrease which appears under Grants 1, 4 and 5 is partly counterbalanced by an increase under the other grants. The collections under the taxes on buildings and lands and the water-tax and the expenditure on repairs— communications during the first eight months of the year were again unsatisfactory, furnishing evidence of want of system. The report promised in paragraph 18 of the Chairman's letter regarding the revised scale of private scavenging fees is awaited. The entertainment of a watchman on Rs. 5 for the Bachupeta tank and of a lascar on Rs. 6, referred to in paragraphs 25 and 26, is sanctioned. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the Government considers that it will be sufficient to provide a sum of Rs. 1,220 for plague charges. The allotment made for this purpose will accordingly be reduced by Rs. 2,680. The abolition of the lighting, cart-stand and toll establishments and of the posts of market and slaughter-house fee collectors, referred to in paragraphs 37 to 40 and 47 of the Chairman's letter, and the entertainment of the temporary establishment for the collection of taxes mentioned in paragraph 46 are sanctioned. The balance to be carried forward to the ensuing year's budget will be Rs. 4,100.

BUDGET ESTIMATE FOR 1899-1900.

3. *Receipts.*—The receipts for the next year are put down at Rs. 62,660 against Rs. 60,250 in the revised estimate. There is an increase under the principal taxes, conservancy receipts and private scavenging fees, but it is partly counterbalanced by a decrease under hospital receipts, income from markets and contributions from Local Boards. With reference to the remarks of the Collector in paragraphs 2 and 3 of his endorsement, the estimated income under the tax on arts and conservancy receipts will be reduced from Rs. 9,000 and Rs. 1,000, respectively, to Rs. 8,000 and Rs. 150. The report regarding the revision of the house-tax registers, promised in paragraph 53 of the Chairman's letter, is awaited.

4. *Charges.*—(1) The probable charges are placed at Rs. 60,750 against the revised estimate of Rs. 55,220. There is an increase under Grants 1, 3 and 5, but it is partly met by a decrease under the other grants.

(2) *Grant 1.*—The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 5 of his endorsement. The abolition of the post of overseer's clerk on Rs. 10, proposed in paragraph 62, is approved.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in paragraph 2 of his letter read above, the allotment for building, furniture, &c., grants will be raised from Rs. 50 to Rs. 150.

(4) *Grant 3.*—As suggested by the Surgeon-General in his letter read above, a special report on the proposal of the Municipal Council to dispense with the services of the Eurasian midwife, referred to in paragraph 67 of the Chairman's letter, should be submitted through that officer. Meanwhile the allotment made for the hospital establishment will be raised from Rs. 2,200 to Rs. 2,800. The abolition of the posts of three servants on Rs. 5 each attached to the hospital, which from Statement II-B appears to be contemplated, but to which no reference has been made either in the proposition statement or in the Chairman's letter, is approved. The increase of Rs. 5 in the pay of the trained sanitary inspector, proposed in paragraph 69 will be disallowed owing to want of funds. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for epidemic charges will be raised from Rs. 4,500 to Rs. 6,190.

(5) *Grant 4.*—The entertainment of five avenue coolies on Rs. 5 each recommended in paragraph 70 is sanctioned, but the proposed increase of Re. 1 in the pay of the gunner cannot be approved, as it does not appear to be necessary.

(6) *Grant 5.*—For want of funds, the Municipal Council's proposals to increase from Rs. 12 to Rs. 15 the salary of one of the clerks of the Municipal office and to entertain an additional clerk on Rs. 10, a bill collector on Rs. 15 and a peon on Rs. 5 cannot be sanctioned. The Municipal Council is requested to consider the suggestion of the Collector in paragraph 6 of his endorsement regarding the reduction of the pay of the Head Accountant and report the result to Government. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 480 to Rs. 600.

5. As revised by Government, the budget closes with a balance of Rs. 2,210 or only 3·6 per cent. of the estimated receipts. This should be increased by effecting savings whenever possible in the course of the year.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

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G.O., No. 425 M., 23rd March 1899.

MARCH.

Municipal Budget.

Reviewing the Masulipatam — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. P. VENKATAPPAYYA Pantulu Garu, B.A., Chairman, Municipal Council, Masulipatam, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer, Kistna), dated 16th January 1899, No. 1346.

I have the honour to submit the budget estimate of the Masulipatam Municipality for 1899–1900, together with the statements prescribed in G.O., No. 2193 M. of the 10th December 1891. A copy of the resolution of the Municipal Council, dated 31st December 1898, approving of the budget is enclosed.

Revised Estimate for 1898–99.

Receipts.

2. The year opened with a deficit of Rs. 927 against the anticipated balance of Rs. 7,110 and the actuals of Rs. 6,952–11–5 for 1897–98. The decrease is due mainly to the fall of income in the profession-tax according to the schedule attached to the amended Municipal Act.

3. *Tax on Arts* (*Section* 53).—The budget estimate of Rs. 5,000 is raised to Rs. 5,900 as arrears are expected to be collected.

4. *Tax on Buildings* (*Section* 63).—The amount provided in the budget is Rupees 12,500, but it is estimated that Rs. 13,000 will be collected with arrears.

5. *Water-tax on Buildings and Lands* (*Section* 75).—The budget estimate of Rs. 2,700 has been raised to Rs. 2,900 with arrears to be collected before the end of the official year.

6. *Tolls* (*Section* 91).—The amount of Rs. 13,450 entered in the budget has been reduced to Rs. 10,720 after deducting the District Board's contribution and the amount spent for the repairs of toll-sheds. Tolls have been leased out this year and the highest bid was Rs. 16,020.

7. (3) *Realizations under special Acts*—(*c*) *Fees under Act II of* 1888.—The amount of Rs. 100 is expected under this head and is shown here as per paragraph 1 of G.O., Mis. No. 906 M., dated 25th August 1897.

8. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (i) *Rent of Lands.*—The budgeted amount of Rs. 170 has been raised to Rs. 190 as the bid of Challa bazaar has risen up to Rs. 190.

9. (*b*) (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—With reference to the actual receipts of Rs. 3 for the first eight months of the year, the budget estimate of Rs. 200 has been reduced to Rs. 30.

10. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—The budget amount of Rs. 300 has been reduced to Rs. 150 with reference to the actuals of the first eight months.

11. (*d*) (ii) *Sale-proceeds and Composition Fees of Medicines.*—The amount of Rs. 300 entered in the budget has been raised to Rs. 600 as the receipts during the first eight months came up to Rs. 449. The large increase is due to the remittance, from the District Medical and Sanitary Officer, Kistna, on 19th May 1898, of Rupees 372–0–11, being the amount invested by him in the Postal Savings Bank under the designation of "Poor Fund."

12. (*f*) (ii) *Income from Slaughter-houses.*—The sum of Rs. 1,100 entered in the budget is reduced to Rs. 1,040, being the amount of the highest bid of the slaughter-house during the current year.

13. (*g*) *Other Fees*—(iii) *Cart-stand Fees.*—The amount originally budgeted was Rs. 1,100, but the bid rose up to Rs. 870 only.

14. (*h*) *Fines under Municipal and other Acts.*—The amount of Rs. 500 expected in the budget is reduced to Rs. 400 with reference to the actuals of the first eight months of the year.

15. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education – Other Purposes.*—The amount of Rs. 170 expected in the budget is raised to Rs. 300, as an additional contribution of Rs. 141–14–0 has been received from Provincial Funds for furniture, books and maps with which the municipal schools have been furnished.

16. (*b*) *From Local Boards*—(ii) *Medical.*—The amount of Rs. 4,860 entered in the budget has been raised to Rs. 6,450, as an arrear contribution of Rs. 2,120–4–0 has been received from the District Board during the year.

17. (*c*) *Other Grants and Contributions*—(ii) *Medical.*—Rs. 450 entered in the budget on account of dispensary contribution from the heirs of the late Uma Venkata-swamy Nayudu, Honorary Surgeon, cannot be collected as they possess no property. The amount has therefore been removed from the revised estimate.

18. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to Private Individuals*—(i) *Private Scavenging.*—In G.O., Mis. No. 1075 M., dated 13th June 1898, Government were pleased to sanction a scale of fees for this purpose and asked for a report as to how the scale is to be applied. A separate report on the subject will be submitted. When the budget was prepared the reduced figure of Rs. 600 was no doubt entered in it, but as the application of the new scale sanctioned by Government will bring in some increase in the fees for the last quarter of the year and as the fees for the previous quarters will be stationary, a slight increase over the sum of Rs. 800 budgeted may be expected.

19. The other items call for no remarks as they do not materially differ from the original estimate.

20. The total receipts of the revised estimate amount to Rs. 59,260 against Rs. 67,540 in the budget.

Expenditure.

21. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings.*—A provision of Rs. 800 has been made under this head as payment of Rs. 751 was made in the year for dust-bins and materials for urinals purchased previously.

22. (2) *Repairs*—(*a*) *Communications.*—As G.O., Mis. No. 2073 M., dated 6th December 1898, directs Rs. 1,500 to be set apart for expenditure on plague charges, the amount under this head has been reduced to Rs. 7,500.

23. (*b*) *Buildings.*—Out of Rs. 2,350 budgeted, Rs. 1,500 has been set apart for plague as directed in G.O., No. 2073 M., dated 6th December 1898. Out of the remaining sum, the amount required is Rs. 360 only. The works are shown in the remarks column of the revised estimate.

24. (*c*) *Drainage*—(i) *Repairs to Works.*—The amount provided under this head (Rs. 900) has been reduced to Rs. 220, the amount already spent, and the balance is not required for expenditure, as the rainy season is over.

25. (*d*) *Water-supply*—(ii) *Establishment.*—The amount provided under this head has been raised to Rs. 180, as the Council have sanctioned the entertainment of a

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22. (2) *Repairs*—(*a*) *Communications.*—As G.O., Mis. No. 2073 M., dated 6th December 1898, directs Rs. 1,500 to be set apart for expenditure on plague charges, the amount under this head has been reduced to Rs. 7,500.

23. (*b*) *Buildings.*—Out of Rs. 2,350 budgeted, Rs. 1,500 has been set apart for plague as directed in G.O., No. 2073 M., dated 6th December 1898. Out of the remaining sum, the amount required is Rs. 360 only. The works are shown in the remarks column of the revised estimate.

24. (*c*) *Drainage*—(i) *Repairs to Works.*—The amount provided under this head (Rs. 900) has been reduced to Rs. 220, the amount already spent, and the balance is not required for expenditure, as the rainy season is over.

25. (*d*) *Water-supply*—(ii) *Establishment.*—The amount provided under this head has been raised to Rs. 180, as the Council have sanctioned the entertainment of a

watchman on Rs. 5 a month for the Bachupeta tank. Hitherto this watchman used to be paid from the allotment for works, but in the last audit the Auditor objected to this procedure and directed that the establishment should be transferred to works under the proper head. Hence the increase. The sanction of Government is solicited for this transfer.

26. (3) *Establishment.*—The amount of Rs. 1,020 provided under this head has been raised to Rs. 1,050, as a lascar on Rs. 6 a month, who has hitherto been paid from the allotment for roads, has been transferred to the permanent establishment as directed in the last audit. The sanction of Government is solicited for this also.

27. (4) *Tools and Plant and other Stores.*—The amount of Rs. 100 provided in the budget under this head has been raised to Rs. 120 with reference to the actuals of the first eight months.

28. *Grant 2, Education*—(i) *Training Schools*—(*a*) *Contributions to Local Boards.*—A provision of Rs. 200 has been made under this head as contribution has to be paid to the District Board for 1895–96 on account of the industrial school transferred to Bezwada. The amount was provided in the budget for that year, but payment was not made as the school was subsequently transferred to Bezwada. The District Board have insisted upon the payment of the amount, and the Council in their resolution No. 4, dated 27th April 1898, have directed that the amount should be provided in the revised estimate.

29. (2) *Municipal Schools*—(ii) *On Salary System*—(*a*) *Fixed Payments.*—The amount provided under this head (Rs. 1,100) has been reduced to Rs. 1,060 as the school for washermen at Valandapalem has been abolished by the Council.

30. (3) *Salary Grants.*—The budgeted amount of Rs. 200 has been raised to Rs. 1,100 to meet the demand under this head. The amounts payable to the Hindu High school and the Noble College come up to Rs. 1,100.

31. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*c*) *Diet of Patients.*—In reference to the actuals of the first eight months of the year, the allotment of Rs. 1,000 has been raised to Rs. 1,100.

32. (*d*) *Sundries and Contingencies.*—The sum of Rs. 1,180 has been provided under this head against Rs. 1,000, the budget, with reference to Rs. 886 actually spent during the year under this head.

33. (2) (*a*) *Medical College—Contribution.*—The budgeted amount of Rs. 180 has been raised to Rs. 290 with reference to the actuals of last year.

34. (5) *Conservancy, Road-cleaning and Road-watering*—(*c*) *Cholera Charges.*—In G.O., Mis. No. 2073 M., dated 6th December 1898, Government were pleased to order that Rs. 3,000 be provided under this head for purposes of plague in addition to the provision already made. The allotment under this head has therefore been raised to Rs. 4,550.

35. *Removal of Prickly-pear and noxious Vegetation.*—The amount of Rs. 500 provided under this head has been reduced to Rs. 250 as there is no likelihood of the whole allotment being spent before the end of the year.

36. Thus it will be seen that the total of the revised estimate under Grant 3 comes up to Rs. 28,870 against Rs. 25,690, the budget.

37. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(i) *Lighting*—(*a*) *Establishment.*—The provision made under this head is not required as the business of lighting the town is now being done by a contractor.

38. (2) (i) *Markets*—(*a*) *Establishment.*—As the markets have been leased out to a contractor, the amount of Rs. 750 provided is not required, but Rs. 260 will suffice for payments to be made on account of establishment for March 1898.

39. (ii) *Slaughter-houses*—(*a*) *Establishment.*—The slaughter-house also has been leased out to a contractor, and Rs. 130 will suffice for expenditure under this head.

40. (3) *Cart-stands*—(*a*) *Establishment.*—The cart-stands also are leased out. Rs. 20 will suffice for expenditure under this head.

41. (8) *Fire*—(*b*) *Purchase of fire-engine, buckets, repairs, &c.*—The provision of Rs. 20 under this head has been raised to Rs. 100 as new suction and delivery hoses have been obtained from Calcutta.

42. (9) *Other Charges*—(ii) *Rewards for destruction of Wild Animals and Snakes.*—The amount of Rs. 200 provided for this purpose has been reduced to Rs. 50 with reference to the actuals of the first eight months.

43. *Other Items.*—The amount of Rs. 500 provided under this head has been raised to Rs. 620 as rent has to be paid for cart-stands to a private individual for 1897–98.

44. The total of the revised estimate under Grant 4 comes up to Rs. 4,340 against the budget of Rs. 5,580.

45. *Grant 5*, (*a*) *General Establishment*—(i) *Office Establishment.*—The amount of Rs. 3,520 provided in the budget has been reduced to Rs. 2,470, as the whole provision of Rs. 150 per mensem on account of the pay of the Secretary is not necessary, he having joined his appointment on the 4th of January 1899.

46. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The amount of Rs. 770 provided in the budget under this head has been raised to Rs. 1,420 as the Council have sanctioned a temporary establishment for the collection of arrears of taxes. A proposition statement is submitted herewith for sanction of Government.

47. (*c*) *Collection of Tolls*—(i) *Establishment.*—The amount of Rs. 1,100 provided under this head is not required as tolls have been leased out to a contractor. But a sum of Rs. 100 has been allowed to stand to meet the cost of establishment for March last.

48. (*d*) *Office Contingencies other than* (*b*)(ii).—Under this head the amount provided has been raised to Rs. 650 with reference to the actuals of the last four months of the previous year.

49. The total of the revised estimate under Grant 5 comes up to Rs. 5,320 against Rs. 6,700 in the budget.

50. Thus it will be seen that the total expenditure of the revised estimate under all grants comes up to Rs. 57,900 against the budget estimate of Rs. 60,200, leaving a balance of Rs. 1,360 which is adopted as the opening balance for 1899–1900.

Budget Estimate for 1899–1900.

Receipts.

51. The opening balance as shown above is Rs. 1,360.

52. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, &c.* (*Section* 53).—The demand under this head has been fixed at Rs. 9,000 against Rs. 5,900 of the revised estimate and Rs. 5,609–8–6, the actuals of the previous year. The reason for estimating at this large amount is that Government may be pleased to restore the old schedule of the Act for assessments under this head.

53. (*b*) *Tax on Buildings* (*Section* 63).—The amount estimated to be realized under this head is Rs. 15,000 against Rs. 13,000, the revised estimate, and Rupees 12,565–5–0, the actuals of the previous official year. The Council, as directed by Government in G.O., Mis. No. 2091 M., dated 7th December 1898, have it in contemplation to revise the house-tax and assess the same at the maximum rate of $8\frac{1}{2}$ per cent. Hence the increase in the estimated receipts. A separate report will be submitted shortly on the revision of house-tax.

54. (*c*) *Tax on Lands.*—The demand under this head has been fixed at Rs. 2,000 against Rs. 1,800, the revised estimate, and Rs. 1,082–7–0, the actuals of the previous official year. This tax will also be revised this year and it is in contemplation to assess it at the maximum rate of $8\frac{1}{2}$ per cent.

55. (*d*) *Water-tax on Buildings and Lands* (*Section* 75).—The demand has been fixed at Rs. 4,000, being nearly one-fourth of the demand under tax on buildings and lands, leaving out Rs. 250, being the demand of water-tax exempted by Government for certain portions of the town which are not supplied with water. The Council will probably levy this tax at about a fourth of the tax on buildings and lands, and in the separate report to be submitted on the question of revision of taxes this subject also will be dealt with.

56. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—Rs. 1,000 are expected under this head against Rs. 150, the revised estimate, and Rs. 402–8–0, the actuals of the previous year. As some of the waste lands in the outskirts of this town have been brought under cultivation, there is now a demand for rubbish and street sweepings.

57. (6) *Miscellaneous*—(*a*) *Recoveries*—(i) *Private Scavenging.*—Rs. 800 is no doubt entered in repetition of the amount budgeted in the previous year, but in acting up to the new scale sanctioned by Government a further sum of Rs. 200 may be actually received.

58. The other items under receipts do not call for any remarks as they do not materially differ from the revised estimate of the current official year and the actuals of the previous year.

59. Thus it will be seen that the total municipal revenue for 1899–1900 from all sources comes up to Rs. 64,020 against Rs. 59,260, the revised estimate, and Rupees 61,181–9–6, the actuals of the previous official year.

Expenditure.

60. The Council have proposed to spend this amount under the several grants as shown below :—

		Rs.
Grant 1	..	15,890
„ 2	..	6,190
„ 3	..	28,970
„ 4	..	3,820
„ 5	..	5,880
		60,750
Balance	..	3,270
Total	..	64,020

61. *Grant 1, Public Works*—(2) *Repairs*—(*a*) *Communications.*—The amount provided under this head is Rs. 9,600 against Rs. 7,500, the revised estimate, and Rs. 9,091–4–11, the actuals of the previous official year. The works have been detailed in Statement II-A, Part II.

62. (3) *Establishment.*—Provision has not been made for overseer's clerk on Rs. 10 a month as it is considered unnecessary to allow a clerk to the overseer as the work to be done by the clerk is very little.

63. (5) *Contributions*—(*b*) *To Provincial Funds for scrutiny of estimates.*—The sum of Rs. 2,730 has been provided to pay the arrear contribution of the current official year to the Public Works Department for water supplied in addition to the contribution for the year 1899–1900. During 1897–98 the usual contribution was not paid for want of funds. It was paid during the current official year.

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

65. *Grant 2, Education*—(7) *Miscellaneous*—(*a*) *Building and Furniture Grants.*—The officers of the Educational Department have recommended that Rs. 250 should be provided for furniture and building grants, but as no applications are likely to come for this purpose Rs. 50 only has been provided.

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

67. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries*—(*a*) *Establishment.*—Rs. 2,200 have been provided under this head against Rs. 2,750, the revised estimate, and Rs. 2,576–10–4, the actuals of the previous year. With reference to paragraph 4 (3) of G.O., No. 1466 M., dated 17th August 1898, referring to the Municipal Council for consideration, the suggestion of the District Medical and Sanitary Officer, Kistna, as to the advisability of dispensing with the services of one of

the midwives, the Council have resolved to dispense with the services of the Eurasian midwife on Rs. 50 per mensem. There is not sufficient work for two midwives. The cases attended to by the Eurasian midwife are fewer in number than those treated by the native midwife, and the pay of the Eurasian midwife is rather high. The District Medical and Sanitary Officer has recommended that a nurse on Rs. 30 may be appointed. This proposal has not been approved of by the Council and the question has been deferred till next year. Hitherto the salary of the female medical practitioner in charge of the Women and Children's Dispensary has been paid by the District Board since the year when the said dispensary was started. The servants of the Female Dispensary have been paid by the Municipality. The District Board has now desired that the whole of her pay should be borne by the Municipality and a contribution be claimed from the District Board for half the amount, as in the case of other servants employed in the dispensary. The Council after a thorough discussion of the subject have come to the conclusion that the District Board should, as usual, pay the female medical practitioner themselves and accept a contribution from the Municipality for half of her present salary of Rs. 50 and the Council have also expressed the opinion that they are not prepared to pay more than Rs. 300 on this account in the year under consideration. The reason for this conclusion is that the appointment of the holder of the post is believed to rest, as it has hitherto rested, with the District Board, and that in such a case that body should pay the salary and recover contribution rather than that the reverse should be the case. Besides, the present incumbent on Rs. 50 is likely to leave this station in a short time and her successor may possibly be a practitioner of a higher rank drawing a higher pay. The Council have felt it difficult with their limited resources to agree to pay the salary of any practitioner to be appointed by the District Board, and hence it is that they have provided in this budget for payment of contribution only, viz., Rs. 300, which will be shown under the appropriate head ; and omitted to make a provision for salary.

68. (2) (*b*) (iii).—The increase of Rs. 300 is due to the provision for contribution as explained in the above paragraph.

69. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The supervising staff of the conservancy department has been re-organized during the year as per G.O., Mis. No. 1039 M., dated 10th June 1898. The first certificated sanitary inspector who has been drawing Rs. 45 + 15 per mensem has put in an application for raising his pay to Rs. 50 + 15 under the terms of G.O., No. 4 M., dated 4th January 1897, and the Council have sanctioned the increase asked for. He is in charge of the sanitation of the whole town and supervises the work of the rest of the sanitary staff. Provision has accordingly been made in the budget and a proposition statement is submitted for the approval of the Government. The amount provided under this head is Rs. 7,890 against Rs. 7,580, the revised estimate, and Rs. 5,931–0–7, the actuals of the previous year.

70. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(5) *Avenues*—(*a*) *Establishment.*—Rs. 500 have been provided for the maintenance of avenues against Rs. 500, the revised estimate, and Rs. 509–6–5, the actuals of the previous official year. The Council propose to entertain five coolies on monthly wages of Rs. 5 each instead of paying them on daily wages. This arrangement, it is believed, will suit well for keeping the avenues in good order.

71. (9) *Other Charges* (*v*) *Other Items.*—Rs. 500 have been provided as usual under this head against Rs. 620, the revised estimate, and Rs. 596–5–0, the actuals of the previous official year. The Council have resolved to raise the pay of the gunner from Rs. 7 to Rs. 8 as he has been doing work in the office like other peons in addition to his legitimate work of firing the time gun.

72. *Grant 5*, (*a*), *General Establishment*—(i) *Office Establishment.*—To carry out efficiently the work in the municipal office the Council have resolved to entertain a clerk on Rs. 15 a month in lieu of the one on Rs. 12 and to put in a man on Rs. 10 a month permanently for writing bill books. In other respects the office establishment remains unaltered. The establishment of the previous year's budget with the pay recommended is repeated in this budget for the reasons given in the previous year. The orders of Government on that budget in reference to this point are not yet

received. The Auditors have recommended that the office establishment should be strengthened as it is not possible for a single clerk to maintain a number of demand registers, prepare bills and check the collections by posting the same in the demand register day by day. For want of sufficient hands in the office the work falls in arrears. Budgets and reports are delayed. The check over the work of bill collectors is not as regular and effectual as it ought to be. I strongly recommend that the proposal of the Council with regard to office establishment be sanctioned by Government. A proposition statement is submitted. The amount provided under this head is Rs. 3,790 against Rs. 2,470, the revised estimate, and Rs. 2,146-9-1, the actuals of the previous year.

73. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—In addition to the establishment of two tax-collectors on Rs. 12 each and four on Rs. 10 each, the Council have resolved to entertain a head bill-collector on Rs. 15 a month and a peon on Rs. 5 to execute warrants as soon as they are issued. Considering the vastness of this town and the number of bills to be served and warrants to be executed, the Council have, after the experience of several years past, thought it necessary to entertain another bill collector and a peon. It is proposed that the new bill-collector should be one of higher qualifications drawing a higher pay, with a peon accompanying him so as to be able to do the work of distraint when necessary promptly and effectually. This branch of collection work has always been in a backward state, and the laxity in collections is to some extent traceable to it. Experience teaches us that distraint work cannot be properly managed unless the distraining officer is aided by another person to look after the property taken out for distraint, and hence the recommendation that a peon should be added to the staff. The Council feel strongly that the all-important work of collection has suffered to some extent in this Municipality for want of a proper number of hands with a proper head officer and that unless the staff be strengthened, they cannot cope well with the work which is growing gradually. To bring up the work of collecting the arrears of previous years, additional staff had to be entertained this year. It is better to have a proper staff once for all than to have to employ additional staff now and then. I therefore request that the Government will be pleased to accord their sanction for this proposal of the Council. The amount provided under this head is Rs. 1,010 against Rs. 1,420, the revised estimate, and Rs. 885-1-8, the actuals of the previous years.

74. It will be seen that the total expenditure under all the grants comes up to Rs. 60,750 against Rs. 57,900, the revised estimate, and Rs. 62,108-9-7, the actuals of the previous year, leaving a balance of Rs. 3,270 which is about 5 per cent. of the total municipal revenue for the year.

N. Dis. No. 96-Rev.

Forwarded.

(Signed) S. LAKSHMINARASIMHA RAO,
Ag. Deputy Collector.

19*th January* 1899.

Dis. No. 252 D. Genl.

Forwarded.

2. *Paragraph 52 of the Chairman's letter.*—The Council appears oversanguine as to the effect of the anticipated legislation. Assuming that the Bill which the Government intends introducing on the subject is passed, it is doubtful whether the assent of His Excellency the Governor-General will be received in time to give effect to the new schedule of rates of profession-tax at the commencement of the year. Unless, which I doubt, the Council arranges in anticipation to have everything ready for the change, it would be safer to reduce the estimate by at least Rs. 1,000.

3. *Paragraph 56.*—Here again the estimate is very sanguine. Special causes led to the high receipts of 1897-98, and it would be safer to adopt an estimate of Rs. 150, the revised figure of the current year.

4. During next year more money might usefully be spent on repairs to communications, especially as the District Board contributes annually Rs. 2,500 towards the maintenance of the Fort road, on which however practically nothing has been spent for the last two years, and several other roads are in want of repair. In view of the possible approach of plague, it might not be well to increase the grant for communications, but the whole of what is allotted should all be spent on repairs next year.

5. There is nothing to indicate a wish on the part of the Council to improve the water-supply, or to substitute a better class of supply pipes for the present unsatisfactory earthen pipes.

6. The pay of the head accountant appears very high, being the same as that of the late manager. Now that a Secretary has been appointed a less pay should be enough for a head accountant.

(Signed) R. MORRIS,
Collector.

MASULIPATAM,
22*nd January* 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, 26th January 1899, No. 997.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Masulipatam Municipality for 1899-1900.

2. The Inspecting officers strongly recommend that for building, furniture, &c., grants, a provision of Rs. 250 be made. I beg to suggest that the allotment be raised to Rs. 150 at least. The Assistant Inspector will be requested to see that such of the schools as are ill-equipped avail themselves of the provision under this head.

3. The other items call for no remarks.

4. With the addition suggested above, the net expenditure on education will be Rs. 5,920 (Rs. 6,290—370), which is about 12 per cent. of the estimated income of the Municipality from taxation, rents and markets.

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 Madras, 26th January 1899, No. 107.

With reference to Grant 3 of the budget estimate of the Masulipatam Municipality for the year 1899-1900, I have the honour to state that it is a great pity to do away with the services of the Eurasian midwife, and I consider that the proposal should not be sanctioned until a special report is made through me to Government on the proposals for dealing with the institution for women and children and how it is proposed to deal with maternity cases.

2. The other items call for no further remarks.

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, 23rd February 1899, No. 578-S.

I have the honour to state that I have no remarks to offer on the Masulipatam Municipal budget for 1899-1900 in so far as it relates to vaccination and conservancy. The proposed expenditure on the latter object is 30·9 per cent. of the estimated current receipts.

ORDER—No. 425 M., dated 23rd March 1899.

The estimated receipts and charges of the Masulipatam 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	6,953	7,110	— 930	4,100
Tax on Arts	5,610	5,000	5,900	8,000
,, Buildings and Lands	13,648	14,300	14,800	17,000
Water and Drainage Tax on Buildings and Lands	2,635	2,700	2,900	4,000
Tax on Vehicles and Animals	1,587	1,600	1,600	1,600
,, Carts	954	1,100	1,100	1,100
Tolls	10,321	13,450	10,780	10,670
Realizations under Special Acts	50	..	100	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	508	620	450	490
Conservancy Receipts	403	300	150	150
Fees and Revenue from Educational Institutions	154	100	180	200
,, ,, Medical Institutions	65	300	600	300
Income from Markets and Slaughter-houses	7,841	9,100	9,040	7,000
License Fees	662	900	900	900
Other Fees	1,467	1,410	1,180	1,210
Fines under Municipal and other Acts	553	500	400	500
Grants and Contributions from Government	252	170	300	170
,, ,, Local Boards	5,861	7,360	8,950	6,360
,, ,, other Bodies	..	450	..	..
Recoveries for Services to Private Individuals	625	950	700	950
Miscellaneous	503	120	120	110
Advances Recovered	30	..	100	50
Total	54,229	60,430	60,250	60,810
Grand Total	61,182	67,540	59,320	64,910
Charges.				
Grant 1—				
New Works—				
Communications	547	..	..	..
Buildings	61	..	+ 800	..
Repairs—				
Communications	9,091	9,000	7,500	9,600
Buildings	2,392	2,350	360	350
Drainage	892	900	220	750
Water-supply	2,567	1,360	1,380	1,400
Establishment	1,023	1,020	1,050	960
Tools and Plant and other Stores	581	100	120	100
Contributions for Public Works	..	1,370	1,370	2,730
Total	17,154	15,110	12,800	15,890
Grant 2—				
Training Schools	15	30	220	10
Municipal Schools—				
On the Salary-result System	2,137	1,680	1,640	1,600
Grants-in-aid—				
Salary Grants	1,054	900	1,100	1,050
Result Grants	2,317	2,700	2,700	2,700
Building, Furniture, &c., Grants	..	50	..	150
Inspection	414	350	360	360
Miscellaneous	411	420	430	420
Total	6,348	6,130	6,450	6,290
Grant 3—				
Hospitals and Dispensaries	9,446	8,250	8,530	8,600
Contributions	587	420	570	870
Vaccination	519	400	400	420
Registration of Births and Deaths	289	290	290	290
Conservancy, Road-cleaning and Road-watering	15,844	16,330	16,400	21,020
Total	26,685	25,690	26,190	31,200
Grant 4—				
Lighting	2,378	2,660	2,080	2,040
Markets and Slaughter-houses	1,439	1,110	540	350
Choultries	132	180	40	..
Travellers' Bungalows	73	80	80	80
Avenues	541	530	530	330
Public Garden, Survey of Land, Fire and other Charges	788	1,020	1,070	1,010
Total	5,351	5,580	4,340	3,810
Grant 5—	6,521	6,700	5,320	5,510
Supervision and Management	50	..	100	..
Advances Recoverable	..	..	20	..
Refunds	..	..	..	..
Grand Total	62,109	60,200	55,220	62,700
Balance	— 927	7,340	4,100	2,210

Revised Estimate for 1898–99.

2. The current receipts and charges are now estimated at Rs. 60,250 and Rupees 57,900, respectively, against Rs. 60,430 and Rs. 60,200 anticipated in the sanctioned budget. A decrease in the receipts which occurs chiefly under tolls, sale of old materials and sweepings, cart-stand fees, contributions from other bodies and private scavenging fees is almost covered by an increase under the taxes on arts and buildings, water-tax, hospital receipts, grants from Government and contributions from Local Boards; while under charges the decrease which appears under Grants 1, 4 and 5 is partly counterbalanced by an increase under the other grants. The collections under the taxes on buildings and lands and the water-tax and the expenditure on repairs—communications during the first eight months of the year were again unsatisfactory, furnishing evidence of want of system. The report promised in paragraph 18 of the Chairman's letter regarding the revised scale of private scavenging fees is awaited. The entertainment of a watchman on Rs. 5 for the Bachupeta tank and of a lascar on Rs. 6, referred to in paragraphs 25 and 26, is sanctioned. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the Government now considers that it will be sufficient to provide a sum of Rs. 1,220 for plague charges. The allotment made for this purpose will accordingly be reduced by Rs. 2,680. The abolition of the lighting, cart-stand and toll establishments and of the posts of market and slaughter-house fee collectors, referred to in paragraphs 37 to 40 and 47 of the Chairman's letter, and the entertainment of the temporary establishment for the collection of taxes mentioned in paragraph 46 are sanctioned. The balance to be carried forward to the ensuing year's budget will be Rs. 4,100.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the next year are put down at Rs. 62,660 against Rs. 60,250 in the revised estimate. There is an increase under the principal taxes, conservancy receipts and private scavenging fees, but it is partly counterbalanced by a decrease under hospital receipts, income from markets and contributions from Local Boards. With reference to the remarks of the Collector in paragraphs 2 and 3 of his endorsement, the estimated income under the tax on arts and conservancy receipts will be reduced from Rs. 9,000 and Rs. 1,000, respectively, to Rs. 8,000 and Rs. 150. The report regarding the revision of the house-tax registers, promised in paragraph 53 of the Chairman's letter, is awaited.

4. *Charges.*—(1) The probable charges are placed at Rs. 60,750 against the revised estimate of Rs. 55,220. There is an increase under Grants 1, 3 and 5, but it is partly met by a decrease under the other grants.

(2) *Grant 1.*—The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 5 of his endorsement. The abolition of the post of overseer's clerk on Rs. 10, proposed in paragraph 62, is approved.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in paragraph 2 of his letter read above, the allotment for buildings, furniture, &c., grants will be raised from Rs. 50 to Rs. 150.

(4) *Grant 3.*—As suggested by the Surgeon-General in his letter read above, a special report on the proposal of the Municipal Council to dispense with the services of the Eurasian midwife, referred to in paragraph 67 of the Chairman's letter, should be submitted through that officer. Meanwhile the allotment made for the hospital establishment will be raised from Rs. 2,200 to Rs. 2,860. The abolition of the posts of three servants on Rs. 5 each attached to the hospital, which from Statement II-B appears to be contemplated, but to which no reference has been made either in the proposition statement or in the Chairman's letter, is approved. The increase of Rs. 5 in the pay of the trained sanitary inspector, proposed in paragraph 69, will be disallowed owing to want of funds. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for epidemic charges will be raised from Rs. 4,500 to Rs. 6,190.

(5) *Grant 4.*—The entertainment of five avenue coolies on Rs. 5 each recommended in paragraph 70 is sanctioned, but the proposed increase of Re. 1 in the pay of the gunner cannot be approved, as it does not appear to be necessary.

(6) *Grant 5.*—For want of funds, the Municipal Council's proposals to increase from Rs. 12 to Rs. 15 the salary of one of the clerks of the Municipal office and to entertain an additional clerk on Rs. 10, a bill collector on Rs. 15 and a peon on Rs. 5 cannot be sanctioned. The Municipal Council is requested to consider the suggestion of the Collector in paragraph 6 of his endorsement regarding the reduction of the pay of the Head Accountant and report the result to Government. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 480 to Rs. 500.

5. As revised by Government, the budget closes with a balance of Rs. 2,210 or only 3·6 per cent. of the estimated receipts. This should be increased by effecting savings whenever possible in the course of the year.

(True Extract.)

for *Secretary to Government.*

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

Exd. A. F. Eccleston.

Papers to be read in Proceedings :—

Current No. 379 M of 1899, dated 16th January 99 from the Chairman, Municipality, Masulipatam

Current No. 332 M of 1899, dated 26th January 99 from the Director of Public Instruction

Current No. 333 M of 1899, dated —do— from the Surgeon General

Current No. 640 M of 1899, dated 23rd February 99 from the Sanitary Commissioner

Order. No. 425 M dated 23/3/1899

The estimated receipts and charges of the Masulipatam 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	6,953	7,110	~~930~~ 4,917	~~1860~~ 4,100
Tax on Arts	5610	5,000	5,900	8000
Tax on Buildings and Lands	13,648	14300	14,800	17,000
Water and drainage Tax on Buildings and Lands ..	2635	2,700	2900	4,000
Tax on Vehicles and Animals	1588	1,600	1600	1600
Tax on Carts	951	1,100	1100	1100
Tax on Private Menial and Domestic Male Servants ..	-	-	-	-
Tolls	10821	13450	10770	10670
Realizations under Special Acts	50	-	100	50
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	508	620	450	490
Conservancy Receipts	402	300	150	~~1,000~~ ~~100~~ 150
Fees and Revenue from Educational Institutions ..	154	100	180	200
Do. from Medical Institutions	65	300	600	300
Income from Markets and Slaughter-houses	7,841	9,100	9,040	7000
License fees	662	900	900	900
Other fees	1467	1,410	1180	1210
Fines under Municipal and other Acts	553	500	400	500
Interest on Investments and premium on Loans ..	-	-	-	-
Grants and Contributions from Government	252	170	300	170
Do. from Local Boards	5,861	7360	8950	6360
Do. from other bodies	-	450	-	-
Recoveries for services to private individuals	625	950	700	950
Miscellaneous	503	120	~~117~~ 120	110
Loans	-	-	-	-
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	-	-	-	-
Advances Recovered	30	-	100	50
Total ..	54,219	60,430	~~60180~~ 60750	~~2660~~ 60810
Grand Total ..	61,182	67,540	~~59520~~ 59,640	~~64020~~ 64910

Charges.	Actuals, 189 -9	Budget Estimate, 189 -9	Revised Estimate, 189 -9	189 -9	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	547	-	800	-	
Buildings	61	-		-	
Drainage					
Water-supply					
Miscellaneous Public Improvements					
Repairs—					
Communications	9091	9000	7,500	9,600	
Buildings	2391	2350	360	350	
Drainage	892	900	220	750	
Water-supply	2587	1360	1,380	1,400	
Miscellaneous Public Improvements	-	-	-	-	
Establishment	1023	1020	1,050	960	
Tools and Plant and other Stores	581	100	120	100	
Contributions for Public Works	-	1370	1,370	2,730	
Total ..	17,153	16,100	12,800	15,890	
Grant 2.					
Training Schools	15	30	220	10	
Municipal Schools—					
(*a*) On the Salary System	2137	1,680	1,540	1,600	
(*b*) On the Salary Result System	1054	900	1100	1050	
Grants-in-Aid—					
(*a*) Salary Grants	2317	2700	2,700	2,700	
(*b*) Result Grants	44	50	-	50	150
(*c*) Building, Furniture, &c., grants	413	350	360	360	
Inspection	411	420	430	420	
Miscellaneous	8				
Total ..	6349	6,130	6,450	6,190	6290
Grant 3.					
Hospitals and Dispensaries	9446	8,250	8,530	8,000	8600
Contributions	587	420	570	870	
Vaccination	510	400	400	420	
Registration of Births and Deaths	280	290	290	290	
Conservancy, Road-cleaning and Road-watering ..	15844	16,330	19,080	19,390	21020
			16,400		
Total ..	26685	25,690	28870	28,970	31,200
			28190		
Grant 4.					
Lighting	2378	2660	2080	2040	
Markets and Slaughter-houses	1439	1110	540	350	
Choultries	132	180	40	-	
Traveller's Bungalows	73	80	80	80	
Avenues	541	530	530	330	
Public Garden, Survey of Land, Fire and other Charges.	788	1020	1070	1020	1010
Total ..	5351	5,580	4,340	3820	
Grant 5.					
Supervision and management	6,521	6,700	5,320	5880	5510
Repayment of Debt	-	-	-	-	
Interest on Loan	50	-	100	-	
Advances Recoverable	-	-	20	-	
Refunds	-	-	-	-	
Discount	-	-	-	-	
Pensions and Gratuities	-	-	-	-	
Investments	9				
Grand Total ..	62,108	60,200	57,400	60,750	6270
			55,220		
Balance	- 927	7,340	1360	3290	2210
			4,100		

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs.60250 and Rs.57,900 respectively, against Rs.60,430 and Rs.60,200 anticipated in the sanctioned budget. A decrease in the receipts which occurs chiefly under tolls, sale of old materials and sweepings, cartstand fees, contributions from other bodies and private scavenging fees is almost covered by an increase under the taxes on arts and buildings, water tax, hospital receipts, grants from Government and contributions from Local Boards; while under charges the decrease which appears under Grants 1, 4 and 5 is partly counterbalanced by an increase under the other grants. The collections under the taxes on buildings and lands and the water tax and the expenditure on Repairs - Communications during the first eight months of the year were again unsatisfactory. The report promised in para. 18 of the Chairman's letter regarding the revised scale of private scavenging fees is awaited. The entertainment of a ~~watcher~~ *huan* on Rs.5 for the Bachupeta tank and of a lascar on Rs.6, referred to in paras. 25 and 26, is sanctioned. With reference to G.O. No.130, Financial, dated 21st January 1899, communicated with G.O.No.873 L dated 7th February 1899, the Government now considers that it will be sufficient to provide a sum of Rs.1,220 for plague charges. The allotment made for this purpose will accordingly be reduced by Rs.2,680

Rs.3,680. The abolition of the lighting, cartstand and toll establishments and of the posts of market and slaughter house fee collectors, referred to in paras.37 to 40 and 47 of the Chairman's letter, and the entertainment of the temporary establishment for the collection of taxes mentioned in para.46 are sanctioned. The balance to be carried forward to the ensuing year's budget will be Rs.4,100.

BUDGET ESTIMATE FOR 1899-1900.

3. RECEIPTS. The receipts for the next year are put down at Rs.62,660 against Rs.60,250 in the revised estimate. There is an increase under the principal taxes, conservancy receipts and private scavenging fees, but it is partly counterbalanced by a decrease under hospital receipts, income from markets and contributions from Local Boards. With reference to the remarks of the Collector in paras.2 and 3 of his endorsement, the estimated income under the tax on arts and conservancy receipts will be reduced from Rs.9,000 and Rs.1,000, respectively, to Rs.8,000 and Rs.150. The report regarding the revision of the house-tax registers, promised in para.53 of the Chairman's letter, is awaited.

4. CHARGES. (1) The probable charges are placed at Rs.60,750 against the revised estimate of Rs.56,320. There is an increase under Grants 1, 3 and 5,

but

but it is partly met by a decrease under the other grants.

(2) GRANT 1. ~~The allotment for the maintenance of roads will be reduced by Rs.1,000, so as to enable the Council to make the necessary provision for plague expenditure.~~ The attention of the Municipal Council is drawn to the remarks of the Collector in para. ~~1 and~~ 5 of his endorsement. The abolition of the post of Overseer's clerk on Rs.10, proposed in para.62, is approved.

(3) GRANT 2. As recommended by the Director of Public Instruction in para.2 of his letter read above, the allotment for buildings, furniture &c., grants will be raised from Rs.50 to Rs.150.

(4) GRANT 3. As suggested by the Surgeon-General in his letter read above, a special report on the proposal of the Municipal Council to dispense with the services of the Eurasian midwife, referred to in para.67 of the Chairman's letter, should be submitted through that officer. Meanwhile the allotment made ~~for provision for~~ the Hospital Establishment will be raised from Rs.2,200 to Rs.2,800. The abolition of the posts of three servants on Rs.5 each attached to the hospital, which from Statement II.B appears to be contemplated, but to which no reference has been made either in the proposition & statement or in the Chairman's letter, is approved. The increase of Rs.5 in the pay of the trained Sanitary Inspector,

proposed

7.

proposed in para.69, [will be disallowed owing to want of funds] ~~is sanctioned~~. With reference to G.O. No.1259, Financial, dated 28th December 1898, communicated with G.O. No.44 L., dated 11th January 1899, the provision for epidemic charges will be raised from Rs.4,500 to Rs.6,190.

(5) GRANT 4. The entertainment of five avenue coolies on Rs.5 each, [but] ~~and~~ the [proposed] increase of Re.1 in the pay of the [gunner, cannot be approved, as it does not appear to be necessary.] ~~proposed~~ [recommended] in para. 70 ~~and 71~~, [is] ~~are~~ sanctioned.

(6) GRANT 5. For want of funds, the Municipal Council's proposals ~~to entertain a clerk on Rs.10 and~~ to [increase from Rs 12 to Rs 15] ~~raise~~ the salary of [one of] the clerks [of the municipal office and to entertain an additional clerk on Rs 10, a bill collector on Rs 15 & a peon on Rs 5 cannot be sanctioned.] ~~on Rs.13 by Rs.3 cannot be sanctioned.~~ The Municipal Council is requested to consider the suggestion of the Collector in para.6 of his endorsement regarding the reduction of the pay of the Head Accountant and report the result to Government. ~~The entertainment of a head bill-collector on Rs.15 and a peon on Rs.5, proposed in para.73, is sanctioned~~. With reference to G.O. No.2250 L., dated 25th November 1898, the contribution for the Central Office Establishments will be raised from Rs.480 to Rs.500.

5. As revised by Government, the budget closes with a balance of Rs. [2210] ~~2,900~~ [or only] or [3.6] ~~4.8~~ per cent of the estimated receipts.

V.R. 11/3/99 This should be increased by effecting savings wherever possible, in the course of the year.

[illegible] 22/3/99

(as it is not possible to make reductions elsewhere. Please see portion struck out in para 4 (a) and alterations in para 5 of the draft.

I cannot agree. There are several new posts or increases. [illegible] 10/3/99

Para 72.

Why not 5 avenue coolies? [illegible]

Please see para 70 of the budget covering letter, from which it will be seen that it is proposed to appoint five coolies permanently at a cost of Rs 300 per annum, in lieu of the existing practice of employing coolies on daily wages, which cost the municipality Rs 509 in the previous year. As this arrangement results in a saving, it was thought unnecessary to interfere with it.

[illegible] 22/3/99

To
The Chairman M.C. Masulipatam
.. Collector of Kistna
.. President, Dt. Bd. Kistna
.. Accountant General
.. Director of Public Instruction
.. Surgeon General
.. Sanitary Board
.. .. Commissioner
.. .. Engineer
.. Plague Commissioner
Editor's Table

Desp. 10/4/99

Masulipatam C No. 379 M

ASSIST. SECY TO GOVT. 31 JAN 1899 LOCAL MUNL EDL & LEG DEPTS

Masulipatam Municipality

Budget Statements for 1899-1900

C 26 M 23/3/99

6 / 379 M / 99

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

	Budget 1899/1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		1,360 - -	927 - -	7,110 - -	6952 11 5
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53)	9000 - -		5900 - -	6000 - -	6,609 8 6
b. Tax on buildings (section 63)	15000 - -		12,000 - -	12,500 - -	12,665 5 -
c. Tax on lands (section 63)	2,000 - -		1,800 - -	1,800 - -	1,082 7 -
d. Water-tax on buildings and lands (section 75)	4,000 - -		2,900 - -	2,700 - -	2,635 6 4
e. Tax on vehicles with springs and palanquins (section 77)	700 - -		700 - -	700 - -	725 - -
f. Tax on animals (section 77)	900 - -		900 - -	900 - -	862 8 -
g. Tax on carts and other vehicles without springs (section 85)	1100 - -		1,100 - -	1,100 - -	964 - -
h. Tolls (section 91)—					
Gross receipts	16000-00				
Less Local Fund share	5333-00	10670 - -	43,370 - -	10,720 - -	13,450 - - 10,820 12 2
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c.					
vi. Tax on animals					
vii. Tax on carts, &c.					
viii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					50 - -
c. Fees under Act II of 1888	50 - -		50 - -	100 - -	- - -
Carried forward			43,420 - -	87,120 - -	38,150 - - 35,304 15 -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1899/1900—*cont.*

	Budget 1899/1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		43,420 - -	57,120 - -	38,180 - -	35,304 15 -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	190 - -		190 - -	170 - -	172 2 6
ii. Rent of buildings	180 - -		180 - -	180 - -	165 - -
iii. Avenue receipts	10 - -		10 - -	10 - -	6 1 6
iv. Fees from Traveller's Bungalows	50 - -		30 - -	50 - -	37 - -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	10 - -		10 - -	10 - -	- 8 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 - -		30 - -	200 - -	127 6 6
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	1,000 - -		150 - -	300 - -	402 8 -
d. i. Fees from educational institutions	200 - -		180 - -	100 - -	154 6 -
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines	300 - -		600 - -	300 - -	64 13 8
ii. Other Hospital receipts ..			8,000 - -	8,000 - -	6,830 15 10
f. i. Income from markets	6,000 - -		1,040 - -	1100 - -	1,010 8 -
ii. ,, slaughter-houses..	1,000 - -				
g. Other fees— i. Distraint fees and warrant fees	300 - -		300 - -	300 - -	466 5 9
ii. License fees	900 - -		900 - -	900 - -	661 11 -
iii. Cartstand fees	900 - -		870 - -	1,100 - -	998 15 3
iv. Other fees Fees for extracts from birth and death registers	10 - -		10 - -	10 - -	2 - -
h. Fines under Municipal and other Acts	500 - -		400 - -	500 - -	552 14 11
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		11,600 - -			
Carried forward ..		55,020 - -	50,020 - -	51,380 - -	46,958 2 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1899/1900—*cont.*

	Budget 1899/1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		55020 - -	50,020 - -	51,380 - -	46,958 2 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					14 -
Municipal Schools					
Other purposes	170 - -	170 - -	300 - -	170 - -	251 4 -
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education			6,460 - -	4,860 - -	3361 5 8
ii. Medical	2,860 - -	6,860 - -	2,500 - -	2,600 - -	2,500 - -
iii. Other purposes	2,500 - -				
c. Other grants and contributions—					
i. Education				460 - -	- - -
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	800 - -		600 - -	800 - -	604 8 6
ii. Other purposes Postal fees	150 - -	950 - -	100 - -	150 - -	120 - -
b. Other items—					
i. Fishery rents	60 - -		60 - -	30 - -	90 - -
ii. Refunds of Expenditure of previous year			- - -	50 - -	379 1 8
iii. Fee for numbering carts, &c.	40 - -		40 - -	40 - -	29 15 -
iv. Other items Fees for extracts from municipal registers	10 - -	110 - -	17 - -	- - -	3 9 3
Carried forward ..		62,610 - -	60,087 - -	60,430 - -	54,198 13 -

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

	Budget 1899/1900		Revised Estimate for 1898–99.	Budget Estimate for 1898–99.	Actuals, 1897–98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		43,420 - -	37,120 - -	38,180 - -	36,304 15 -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	190 - -		190 - -	170 - -	172 2 6
ii. Rent of buildings	180 - -		180 - -	180 - -	165 - -
iii. Avenue receipts	10 - -		10 - -	10 - -	6 1 6
iv. Fees from Traveller's Bungalows	50 - -		30 - -	50 - -	37 - -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	10 - -		10 - -	10 - -	- 8 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 - -		30 - -	200 - -	127 6 6
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	1,000 - -		160 - -	300 - -	402 8 -
d. i. Fees from educational institutions	200 - -		180 - -	100 - -	154 5 -
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines	300 - -		600 - -	300 - -	64 13 8
ii. Other Hospital receipts ..					
f. i. Income from markets	6,000 - -		8,000 - -	8,000 - -	6,830 15 10
ii. ,, slaughter-houses..	1,000 - -		1,040 - -	1100 - -	1,010 8 -
g. Other fees— i. Distraint fees and vaccination fees	300 - -		300 - -	300 - -	466 5 9
ii. License fees	900 - -		900 - -	900 - -	661 11 -
iii. Cartstand fees	900 - -		870 - -	1100 - -	998 15 3
iv. Other fees Fees for extracts from birth and death registers	10 - -		10 - -	10 - -	2 - -
h. Fines under Municipal and other Acts	500 - -		400 - -	500 - -	552 14 11
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		11,600 - -			
Carried forward ..		55,020 - -	50,020 - -	51,380 - -	46,958 2 11

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

	Budget 1899/1900		Revised Estimate for 1898–99.	Budget Estimate for 1898–99.	Actuals, 1897–98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		55020 - -	50,020 - -	51,380 - -	46,958 2 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					- 14 -
Municipal Schools					
Other purposes	170 - -	170 - -	300 - -	170 - -	251 4 -
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	2860 - -		6,460 - -	4,860 - -	3361 5 8
iii. Other purposes	2,500 - -	6360 - -	2,500 - -	2,500 - -	2,500 - -
c. Other grants and contributions—					
i. Education					
ii. Medical				450 - -	- - -
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	800 - -		600 - -	800 - -	504 8 6
ii. Other purposes Postal fees	150 - -	950 - -	100 - -	150 - -	120 - -
b. Other items—					
i. Fishery rents	60 - -		60 - -	30 - -	90 - -
ii. Refunds of Expenditure of previous year			- - -	50 - -	379 1 8
iii. Fee for numbering carts, &c.	40 - -		40 - -	40 - -	29 15 -
iv. Other items Fees for extracts from municipal registers	10 - -	110 - -	17 - -	- - -	3 9 3
Carried forward ..		62,610 - -	60,087 - -	60430 - -	54,198 13 -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1899/1900—*cont.*

1	2 Budget 1899-1900 Details of Minor Heads. RS. A. P.	3 Budget 1899-1900 Totals of Major Heads. RS. A. P.	4 Revised Estimate for 1898-99. RS. A. P.	5 Budget Estimate for 1898-99. RS. A. P.	6 Actuals, 1897-98 (audited figures). RS. A. P.
Brought forward ..		62,610 . .	60,087 . .	60430 . .	54,198 13 .
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	50 . .	50 . .	50 . .	. . .	
ii. Others			50 . .	. . .	30 1 1
Total Receipts ..		62,660 . .	60,187 . .	60,430 . .	54,228 14 1
Grand Total ..		64,020 . .	59,260 . .	67,540 . .	61,181 9 6

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 8½ per cent. and tax on lands at 8½ per cent. of rent value. annas 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at 2⅛ per cent.
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 519 M. 27.3.90 & 1401 22.9.90 1849 M. 31-10-98 87 M. 19/1/99 + 89 M. 21/1
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1896-97
9. Total extent of land assessed is 3,168 acres. exclusive of lands assessed on ascertained rents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The council have resolved to levy housetax on houses on main roads by rental value & in other places by measurements. The rental value of 100 sq yds of brick houses is fixed at Rs 15-10-0 & that brick and mud house at Rs 11-11-6 and that of mud houses at Rs 7-13-0.

For lands.

For every acre of vacant land — Rs 3
do — do — for garden — Rs 6
Where the actual income is known such actual income

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal 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.	
									Nil									

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

	Budget 1899-1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		62,610 . .	60,087 . .	60,430 . .	54,198 13 .
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	50 . .	50 . .	50 . .	. . .	
ii. Others			50 . .	. . .	30 1 1
Total Receipts ..		62,660 . .	60,187 . .	60,430 . .	54,228 14 1
Grand Total ..		64,020 . .	59,260 . .	67,540 . .	61,181 9 6

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the lower~~ all classes.
2. Tax on buildings is levied at $8\frac{1}{2}$ per cent. and tax on lands at $\frac{8\frac{1}{2}}{\text{annas } 4}$ per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at $2\frac{1}{8}$ per cent.
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. $\frac{519}{27.3.90}$ & $\frac{1401}{22.9.90}$
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1896-97
9. Total extent of land assessed is 3168 acres. exclusive of lands assessed on ascertained rents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The council have resolved to levy house tax on houses on main roads by rental value & in other places by measurements.
The rental value of 100 type of brick houses is fixed at Rs 15-10-0. & that brick and mud house at Rs 11-11-6 and that of mud houses at Rs 7-13-0.

For lands.

For every acre of vacant land — Rs 3
do — do — for garden — Rs 6
where the actual income is known such actual income

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

Name of Institution.		Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal 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.	

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1897-900

	Budget 1897-900. Details of Minor Heads.	Budget 1897-900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 189 -9 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. NEW WORKS—					
a. Communications					547 4 4
b. Buildings			800 - -		60 10 -
c. Drainage					
d. Water-supply					
2. REPAIRS—					
a. Communications	9,600 - -		7,500 - -	9,000 - -	9,091 4 11
b. Buildings	350 - -		350 - -	2,350 - -	2,391 7 5
c. Drainage—					
i. Repairs to works	750 - -		220 - -	900 - -	892 5 6
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	1,200 - -		1,200 - -	1,200 - -	2,426 1 5
ii. Establishment	200 - -		180 - -	160 - -	140 13 9
iii. Contingencies		12,100 - -			
3. ESTABLISHMENT	960 - -	960 - -	1,050 - -	1,020 - -	1,023 - -
4. TOOLS AND PLANT AND OTHER STORES.	100 - -	100 - -	120 - -	100 - -	580 10 7
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.	2,730 - -	2,730 - -	1,370 - -	1,370 - -	- - -
c. To others for public works ..					
Total, Grant 1 ..		15,890 - -	12,800 - -	16,100 - -	17,153 9 11
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..			200 - -		
b. Stipends to Normal students ..	10 - -	10 - -	20 - -	30 - -	15 - -
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		10 - -	220 - -	30 - -	15 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1897-900—*cont.*

	Budget 1897-900. Details of Minor Heads.	Budget 1897-900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 189 -9 (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 ..		10 - -	220 - -	30 - -	15 - -
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1,020 - -		1,060 - -	1,100 - -	1,042 8 9
b. Result Grants	400 - -		400 - -	400 - -	641 4 -
c. Contingencies	180 - -	1,600 - -	180 - -	180 - -	453 6 10
3. SALARY GRANTS	1,050 - -	1,050 - -	1,100 - -	900 - -	1,053 12 5
4. RESULTS GRANTS	2,700 - -	2,700 - -	2700 - -	2,700 - -	2,316 14 -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..	60 - -		60 - -	60 - -	120 - -
b. Municipal Inspectors—					
i. Establishment	280 - -		280 - -	280 - -	276 - -
ii. Contingencies	20 - -	360 - -	20 - -	10 - -	17 6 10
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	50 - -		- - -	50 - -	- - -
b. Common gymnasium—					
i. Establishment	150 - -		150 - -	150 - -	150 - -
ii. Contingencies	20 - -		20 - -	20 - -	14 7 9
c. Common Drawing Master—					
i. Establishment	240 - -		240 - -	240 - -	240 - -
ii. Contingencies	10 - -	470 - -	20 - -	10 - -	6 12 6
d. Other items					
Total, Grant 2 ..		6,190 - -	6,450 - -	6130 - -	6,347 9 1
GRANT 3.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2,200 - -		2750 - -	2,750 - -	2,576 10 4
b. Medicines and Supplies	3,500 - -		3,500 - -	3,500 - -	4,882 8 1
c. Diet of Patients	1,100 - -		1,100 - -	1,000 - -	1,044 15 9
d. Sundries and Contingencies ..	1,200 - -	8,000 - -	1180 - -	1,000 - -	942 2 4
e. Contributions to Local Boards &c., &c., &c. ..					
Carried forward ..		8,000 - -	8,530 - -	8,250 - -	9,446 4 6

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

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.
Brought forward ..		8,000 - -	8,530 - -	8,250 - -	9,446 4 6
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	290 - -		290 - -	180 - -	286 - -
ii. Sanitary Inspection ..	180 - -		180 - -	180 - -	178 - -
iii. Medical Reserve staff ..	70 - -		70 - -	30 - -	63 - -
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
iii. Contribution to Professional classes and Female medical practitioners	330 - -	870 - -	30 - -	30 - -	60 - -
c. Other contributions					
3. Vaccination—					
a. Establishment	280 - -		280 - -	280 - -	372 2 7
b. Contingencies	140 - -	420 - -	120 - -	120 - -	146 8 -
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	270 - -		270 - -	270 - -	264 - -
b. Contingencies	20 - -	290 - -	20 - -	20 - -	24 13 8
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	7,890 - -		7,580 - -	7,580 - -	5931 - 7
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4,880 - -		5,000 - -	5,000 - -	5,692 11 3
b. Private scavenging—					
i. Establishment	890 - -		1,010 - -	1,010 - -	813 1 7
ii. Contingencies, such as cost of scavenging carts, &c.	690 - -		690 - -	690 - -	681 11 7
c. Cholera charges	4800 - -		4,550 - -	1,550 - -	2,306 8 3
d. Contingencies					
e. Removal of Prostitutes, Prev. and Lunacy legislation	540 - -	19,390 - -	250 - -	500 - -	418 10 1
Total, Grant 3 ..		28,970 - -	28,870 - -	25,690 - -	26,684 8 1

* Plague charges 4000
Cholera charges 500
4500

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

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.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment			660 - -	732 1 1
b. Contingencies	2040 - -	2040 - -	2080 - -	2000 - -	2304 7 6
2. i. Markets—					
a. Establishment	220 - -		260 - -	750 - -	732 - -
b. Contingencies	- - -	220 - -	150 - -	100 - -	450 9 6
ii. Slaughter-houses—					
a. Establishment	130 - -		130 - -	210 - -	192 - -
b. Contingencies	- - -	130 - -		50 - -	63 15 3
3. Choultries—~~Cart Stand~~					
a. Establishment			20 - -	130 - -	132 - -
b. Contingencies			20 - -	50 - -	
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment	70 - -		70 - -	70 - -	72 - -
b. Contingencies	10 - -	80 - -	10 - -	10 - -	1 6 -
5. Avenues—					
a. Establishment	330 - -		30 - -	30 - -	32 - -
b. Contingencies	~~10~~ - -	330 - -	500 - -	500 - -	509 6 5
6. Public Garden—					
a. Establishment					9 5 4
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of Land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	20 - -	20 - -	100 - -	20 - -	
9. Other charges—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		2,820 - -	3,370 - -	4,580 - -	4,572 2 -

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

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.
Brought forward ..		2,820 - -	3,270 - -	4,580 - -	4,572 2 -
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	200 - -		50 - -	200 - -	22 1 -
iii. Printing	300 - -		300 - -	300 - -	160 12 6
iv. Compensation for lands					
v. Other items	500 - -	1,000 - -	620 - -	500 - -	596 5 -
Lunacy Establishment 100					
do — do— Contingencies 270					
Cane Charges — 80					
Cane-Cart Charges .. 25					
Lunacy Charges .. 25					
~~Total~~, Grant 4 ..		3,820 - -	4,340 - -	5,580 - -	5,351 4 6
GRANT 5—					
a. General Establishment —					
i. Office Establishment	3,790 - -		2,470 - -	3,520 - -	2,146 9 1
ii. Inspection			- - -	80 - -	321 7 3
b. Collection of Municipal Taxes—					
i. Establishment	1,010 - -		1420 - -	770 - -	885 1 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.					
c. Collection of Tolls—					
i. Establishment			100 - -	1100 - -	1,095 3 7
ii. Contingencies			200 - -	200 - -	390 1 7
d. Office contingencies other than (*b*) (ii)	600 - -		650 - -	600 - -	1,043 - -
e. Contributions for Central office and Audit establishments	480 - -		480 - -	480 - -	640 - -
Total, Grant 5 ..		5,880 - -	5,320 - -	6,700 - -	6,521 7 2
REPAYMENT OF DEBT—					
a. Instalments paid during the year..					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year					
b. On account of current years ..					

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

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.
Advances recoverable—					
a. Permanent	- - -		50 - -		- - -
b. Others			50 - -		50 - -
Refunds of other than current collections ..	- - -	- - -	20 - -		- 2 10
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		60,750 - -	57,900 - -	60,200 - -	62,108 9 7
Balances—					
a. Municipal Fund		3,270 - -	1360 - -	7,340 - -	-927 - -
b. Endowments					
c. Water-tax Fund					
Grand Total ..		64,020 - -	59,260 - -	67,540 - -	61,181 9 6

NOTE TO STATEMENT II.

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

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

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

	Budget 1899-1900				Revised	Budget	Actuals,
	Details of Minor Heads.		Totals of Major Heads.		Estimate for 1898-99.	Estimate for 1898-99.	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 ..			2820 - -		3370 - -	4,580 - -	4572 2 -
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)— cont.							
9. Other charges—cont.							
ii. Rewards for destruction of wild animals and snakes	200 - -				50 - -	200 - -	22 1 -
iii. Printing	300 - -				300 - -	300 - -	160 12 6
iv. Compensation for lands							
v. Other items	500 - -		1,000 - -		620 - -	580 - -	596 5 -
(1) Lunegua Establishment 100							
(2) do — do — Contingencies 270							
(3) Law Charges — 80							
(4) Low-Low Charges .. 25							
(5) Sundry Charges .. 25							
Total, Grant 4 ..			3,820 - -		4,340 - -	5,580 - -	5,351 4 6
GRANT 5—							
a. General Establishment—							
i. Office Establishment	3,790 - -				2,470 - -	3,520 - -	2,146 9 1
ii. Inspection					- - -	80 - -	321 7 3
b. Collection of Municipal Taxes—							
i. Establishment	1,010 - -				1420 - -	770 - -	885 1 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.							
c. Collection of Tolls—							
i. Establishment					100 - -	1,100 - -	1,095 3 7
ii. Contingencies					200 - -	200 - -	390 1 7
d. Office contingencies other than (*b*) (ii)	600 - -				650 - -	600 - -	1,043 - -
e. Contributions for Central office and Audit establishments	480 - -				480 - -	480 - -	640 - -
Total, Grant 5 ..			5,880 - -		5,320 - -	6,700 - -	6,521 7 2
Repayment of Debt—							
a. Instalments paid during the year..							
b. Invested on account of Sinking Fund (Value of securities purchased)							
c. Charges of investment							
Interest—							
a. On account of last year							
b. On account of current years ..							

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

	Budget 1899-1900				Revised	Budget	Actuals,
	Details of Minor Heads.		Totals of Major Heads.		Estimate for 1898-99.	Estimate for 1898-99.	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	- - -				50 - -		- - -
b. Others					50 - -		50 - -
Refunds of other than current collections ..	- - -		- - -		20 - -		- 2 10
Discount							
Pensions and gratuities							
Investments—							
a. In Government securities for purposes other than Sinking Fund							
b. In Savings Bank							
Total Expenditure ..			60,750 - -		57,900 - -	60,200 - -	62,108 9 7
Balances—							
a. Municipal Fund			3,270 - -		1360 - -	7,340 - -	-927 - 1
b. Endowments							
c. Water-tax Fund							
Grand Total ..			64,020 - -		59,260 - -	67,540 - -	61,181 9 6

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 –9			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(*a*)	Communications								
1									
2									
3									
	Total ..								
(*b*)	Buildings								
1									
2									
3									
	Total ..								

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189 –9			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage								
1									
2									
3									
	Total ..								
(*d*)	Water-supply								
1									
2									
3									
	Total ..								

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

PART II.—Repairs.

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(a)	Communications			Total mileage of roads, streets, lanes, &c., in the town.
~~1~~				
1	Gidakalasingy road	200 . .		Metalled or Gravelled } Unmetalled.
2				
2	Main road .	2,000 . .		
3	Cantonment road	2,000 . .		
				Total mileage under maintenance.
4	Sadak road	1,000 . .		
5	Fort road	2,000 . .		Metalled or Gravelled } Unmetalled.
6	Church road	500 . .		
7	Noble road	500 . .		
8	Petty roads	1,200 . .		
9	Bank road	200 . .		
	Total ..	9,600 . .		

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(b)	Buildings			
~~1~~				
1	Dispensary building	200 . .		
3				
2	Markets	50 . .		
3	Slaughter house	50 . .		
4	Fitting urinals	50 . .		
	Total ..	350 . .		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Cantonment drain	75	.	.				
2	Sadak drain	75	.	.				
3	Jail drain.	75	.	.				
4	Valandapalem drain	75	.	.				
5	Edepalli drain	75	.	.				
6	Pattullabaza drain	75	.	.				
7	Petty drains	300	.	.				
	Total ..	750	.	.				
(d)	Water-supply							
1								
2	Conduits	1140	.	.				
3	Tanks and Wells	60	.	.				
	Total ..	1200	.	.				

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
~~Overseers~~ Water lascars	2	12	.	.	144	.	.
Watchman at Batchapetatank	1	5	.	.	60	.	.
Total ..	3	17	.	.	204	.	.
Deduct Fines and Stoppages ..					4	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..					200	.	.
3. General—							
Overseer	1	50+15	.	.	780	.	.
Maistries	1	15	.	.	180	.	.
Peon	1	6	.	.	72	.	.
Total ..	3	86	.	.	1032	.	.
~~Deduct Fines and Stoppages~~ ..	Deduct for a round figure				2	.	.
~~Add arrears for last year paid this year.~~ ..	Deduct proportionate cost of overseer's Bill debited to Grant III & IV.				1030	.	.
					70	.	. *
Balance (Statement II) ..					960	.	.

* Grant III Removal of prickly pear and noxious vegetation 40
Grant IV. Ammun. Bags 30
70

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
1. Mahamadan School at Emgunoor							
Headmaster	1	15	..		180	..	
2nd Master	1	8	..		96	..	
3rd Master	1	7	..		84	..	
Servant	1	5	..		60	..	
2. Panchama School at Devayipeta	1	10	..		120	..	
3. Pallas School at Gilakaladindy	1	7	..		84	..	
4. do- School at Wullankipalem	1	7	..		84	..	
5. Weavers School at Chintagunta palem	1	7	..		84	..	
6. Kuramas and Vappara School at Cepally	1	7	..		84	..	
7. Kapus' School at Chilakalapady							
Head master	1	7	..		84	..	
2nd Master	1	5	..		60	..	
Total ..	11	86	..		1,020	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1,020	..	

— 1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting Schoolmaster	1	23	..		276	..	
Add for a round figure					4	..	
Total ..	1	23	..		280	..	
Deduct Fines and Stoppages ..					..	..	
Add arrears for last year paid this year ..					..	..	
Balance (Statement II) ..					280	..	
7. *b.* COMMON GYMNASTIC INSTRUCTORS	1	12	8	..	150	..	
Total ..	1	12	8	..	150	..	
Deduct Fines and Stoppages ..					..	..	
Add arrears for last year paid this year ..					..	..	
Balance (Statement II) ..					150	..	
c. COMMON DRAWING MASTERS	1	20	..		240	..	
Total ..	1	20	..		240	..	
Deduct Fines and Stoppages ..					..	..	
Add arrears for last year paid this year ..					..	..	
Balance (Statement II) ..					240	..	

— 1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—Main Hospital							
Medical Subordinates 2nd class Hospital Asst.	1	35	..		420	..	
" 3rd class Hospital Asst.	1	25	..		300	..	
Midwife .. Native midwife ..	1	12	..		144	..	
~~Clerk~~ do .. Purveyor	1	15	..		180	..	
Compounder	1	12	..		144	..	
~~Servants~~ do	1	10	..		120	..	
" .. Peon	1	7	..		84	..	
" .. Ward attender ..	1	7	..		84	..	
~~Servants~~	3	18	..		216	..	
do—do—	2	10	..		120	..	
~~Toty~~	1	6	..		72	..	
do	1	4	..		48	..	
	15	161	..		1932	..	
Women and Children Dispensary.							
Female compounder	1	10	..		120	..	
Waterwoman	1	5	..		60	..	
Female toty	1	3	..		36	..	
	3	18	..		216	..	
Total ..	18	179	..		2,148	..	
Add the pay of Eurasian midwife for March /29					50	..	
do for the sake of a round figure					2	..	
Deduct Fines and Stoppages							
Add arrears for last year paid this year ..					..	..	
Balance (Statement II) ..					2,200	..	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting Schoolmaster	1	23	.	.	276	.	.
Add for a round figure					4	.	.
Total ..	1	23	.	.	280	.	.
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					280	.	.
7. *b.* COMMON GYMNASTIC INSTRUCTORS	1	12	8	.	150	.	.
Total ..	1	12	8	.	150	.	.
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					150	.	.
c. COMMON DRAWING MASTERS	1	20	.	.	240	.	.
Total ..	1	20	.	.	240	.	.
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					240	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—Main Hospital							
Medical Subordinates 2nd Class Hospital Asst.	1	35	.	.	420	.	.
" " 3rd Class Hospital Asst.	1	25	.	.	300	.	.
Midwife .. Native Midwife ..	1	12	.	.	144	.	.
Clerk .. Surveyor	1	15	.	.	180	.	.
Compounder	1	12	.	.	144	.	.
Servants	1	10	.	.	120	.	.
" .. Peon	1	7	.	.	84	.	.
" .. Ward attender ..	1	7	.	.	84	.	.
Servants	3	18	.	.	216	.	.
.. ..	2	10	.	.	120	.	.
Toty	1	6	.	.	72	.	.
do	1	4	.	.	48	.	.
	15	161	.	.	1,932	.	.
Women and Children dispensary.							
Female compounder	1	10	.	.	120	.	.
Waterwoman	1	5	.	.	60	.	.
Female toty	1	3	.	.	36	.	.
	3	18	.	.	216	.	.
Total ..	18	179	.	.	2,148	.	.
Add the pay of Eurasian Midwife for March/59					50	.	.
do for the sake of a round figure					2	.	.
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2,200	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinator	1	18	.	.	216	.	.
Peon	1	6	.	.	60	.	.
Total ..	2	25	.	.	276	.	.
Add for the fake of a round figure Deduct Fines and Stoppages ..					4	.	.
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					280	.	.
4. Registration—							
Registrar	1	12	.	.	144	.	.
Peons	1	10	.	.	120	.	.
Total ..	2	22	.	.	264	.	.
Add for a round figure Deduct Fines and Stoppages ..					6	.	.
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					270	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Sanitary Inspector	1	50+15	.	.	780	.	.
Asst. do. — Sanitary Inspector	1	20+5	.	.	420	.	.
Conservancy Overseers	3	45	.	.	540	.	.
Maistries	2	12	.	.	144	.	.
Scavengers							
Sweepers	7	157	.	.	1,884	.	.
First class	10	70	.	.	840	.	.
Second class	55	330	.	.	3,960	.	.
Third class	20	100	.	.	1,200	.	.
	85	500	.	.	6,000	.	.
Total ..	92	657	.	.	7,884	.	.
Add for the fake of a round figure Deduct Fines and Stoppages ..					6	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..					7,890	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
~~Inspectors~~							
~~Maistries~~							
Scavengers							
Second class	9	54	0	0	648	0	0
Third class	4	20	0	0	240	0	0
Total ..	13	74	0	0	888	0	0
Add for a round figure / Deduct Fines and Stoppages ..					2	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					890	0	0
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
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 mense			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendent	1	12	0	0	144	0	0
~~Servants~~ Toty	1	6	0	0	72	0	0
Total ..	2	18	0	0	216	0	0
Add for a round figure / Deduct Fines and Stoppages ..					4	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					220	0	0
ii. Slaughter-houses—							
Superintendent	1	5	0	0	60	0	0
~~Servants~~ Toty	1	6	0	0	72	0	0
Total ..	2	11	0	0	132	0	0
Deducted for a round figure / Deduct Fines and Stoppages ..					2	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					130	0	0
3. Choultries— Cattle ✗							
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 & Cooks	1	6	.	.	72	.	.
Servants							
Deduct for a round figure					2	.	.
Total ..	1	6	.	.	70	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					70	.	.
5. Avenues—							
Servants	5	25	.	.	300	.	.
Add proportionate cost of overseer vide details on page no 17.					30	.	.
Total ..	5	25	.	.	330	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					330	.	.
6. Public Garden—							
Gardeners	Nil						
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					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							
Sanitary Establishment—							
Gunner for 11 months	1	8	.	.	† 88	.	.
~~Do~~ - for 1 month at old rate					7	.	.
					95	.	.
Add for a round figure					5	.	.
					100	.	.

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—							
~~Manager~~ Secretary	1	150	0	0	1,800	0	0
Clerks Head clerk. Asst. Accountant ..	1	60	0	0	720	0	0
„ 2nd clerk	1	15	0	0	180	0	0
„ 3rd clerk	1	15	0	0	180	0	0
~~Accountant~~ 4th clerk for 11 months	1	15	0	0	165	0	0
~~Peons~~ 8?? for 1 month at old rate ..	8	.	.	.	12	0	0
5th clerk	1	10	0	0	120	0	0
6th clerk	new 1	10	0	0	120	0	0
Shroff	1	17	0	0	204	0	0
Attender or Mutebi	1	7	0	0	84	0	0
Peon	1	7	0	0	84	0	0
do	1	4	0	0	48	0	0
Total ..	12	316	0	0	3789	0	0
Add for a round figure							
Deduct Fines and Stoppages ..					1	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					3,790	0	0
ii. Inspection—							
Chairman's salary or carriage allowance		Nil					
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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks ~~distraining officer or head bill collector~~ new	1	15	0	0	180	0	0
Bill Collectors	2	24	0	0	288	0	0
~~Peons~~ 8??	4	40	0	0	480	0	0
Peon	1 new	5	0	0	60	0	0
Total ..	8	84	0	0	1,008	0	0
Deduct Fines and Stoppages ..					2	0	0
Add arrears for last year paid this year ..					4	0	0
Balance (Statement II) ..					1,010	0	0
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Nil

Tax Collection Establishment abolished R.I.

STATEMENT IV-A.—*Municipality of* Masulipatam 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.	10000	.	.	800	.	.	9,200	.	.	8,200	.	.	.	.	.	400	.	.	600	.	.
2. Tax on buildings	16,000	.	.	500	.	.	15,500	.	.	14,500	.	.	600	.	.	200	.	.	300	.	.
3. Tax on lands	2,000	.	.	100	.	.	1,900	.	.	1,500	.	.	.	.	.	100	.	.	300	.	.
4. Water-tax on buildings and lands	4,600	.	.	150	.	.	4,350	.	.	3,800	.	.	100	.	.	200	.	.	250	.	.
5. Tolls (gross receipts) 16,000 Less local fund share 5333	10,349	.	.	-	.	.	10,349	.	.	10,349	.	.	-	.	.	-	.	.	-	.	.
6. Market rents	6,000	.	.	-	.	.	6,000	.	.	5,500	.	.	-	.	.	-	.	.	500	.	.
7. Slaughter-house fees	1,000	.	.	-	.	.	1,000	.	.	1,000	.	.	-	.	.	-	.	.	-	.	.
8. Rent of cart-stands	725	.	.	-	.	.	725	.	.	725	.	.	-	.	.	-	.	.	-	.	.
9. Private scavenging fees	800	.	.	-	.	.	800	.	.	780	.	.	-	.	.	-	.	.	20	.	.
10. Cesspool fees	150	.	.	-	.	.	150	.	.	130	.	.	-	.	.	-	.	.	20	.	.
11. Rent of lands	190	.	.	-	.	.	190	.	.	190	.	.	-	.	.	-	.	.	-	.	.
12. Rent of buildings	180	.	.	-	.	.	180	.	.	180	.	.	-	.	.	-	.	.	-	.	.
13. Cart-stand refuse	800	.	.	-	.	.	800	.	.	800	.	.	-	.	.	-	.	.	-	.	.
14. Street refuse	160	.	.	-	.	.	150	.	.	150	.	.	-	.	.	-	.	.	-	.	.
15. Distraint and warrant fees	360	.	.	-	.	.	350	.	.	300	.	.	-	.	.	50	.	.	-	.	.
Total	53,194	.	.	1,550	.	.	51,644	.	.	48,104	.	.	600	.	.	950	.	.	1,990	.	.

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	3,605			482			3,987			800			50			3137									
2. Tax on buildings	2,538			2,910			5,448			500			50			4,898									
3. Tax on lands	1,945			1,322			3,267			600			50			2,717									
4. Water-tax on buildings and lands	742			782			1,524			200			20			1,302									
5. Tolls for 1,000	321						321			321															
6. Market rents	1,052			1,815			2,867			500						2,367									
7. Slaughter-house fees																									
8. Rent of cart-stands	176						176			176															
9. Private scavenging fees	73			100			173			20						153									
10. Water Supply	76						76									76									
11. Cesspool fees	34			33			67			20						47									
12. Rent of buildings	45			30			75									75									
13. Cart-stand refuse																									
14. Street refuse	50						50			50															
Total	10,556			7,474			18030			3086			170			14,774									

Statement VI.—Revised Estimate for 1898-99.

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.			
1	2	3	4	5	6	7	8	9			
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	A.	B.	C.	&c.
1. Tax on arts, &c.	3,505 - -	482 - -	3,987 - -	800 - -	50 - -	3137 - -					
2. Tax on buildings	2,538 - -	2,910 - -	5,448 - -	500 - -	50 - -	4,898 - -					
3. Tax on lands	1,945 - -	1,322 - -	3,267 - -	600 - -	50 - -	2,717 - -					
4. Water-tax on buildings and lands	742 - -	782 - -	1,524 - -	200 - -	20 - -	1,304 - -					
5. Tolls (for 10,000)	321 - -	- - -	321 - -	321 - -	- - -	- - -					
6. Market rents	1,052 - -	1,815 - -	2,867 - -	500 - -	- - -	2,367 - -					
7. Slaughter-house fees	- - -	- - -	- - -	- - -	- - -	- - -					
8. Rent of cart-stands	176 - -	- - -	176 - -	176 - -	- - -	- - -					
9. Private scavenging fees	73 - -	100 - -	173 - -	20 - -	- - -	153 - -					
10. Water supply	76 - -	- - -	76 - -	- - -	- - -	76 - -					
11. Cesspool fees	34 - -	33 - -	67 - -	20 - -	- - -	47 - -					
12. Rent of buildings	45 - -	30 - -	75 - -	- - -	- - -	75 - -					
13. Cart-stand refuse	- - -	- - -	- - -	- - -	- - -	- - -					
14. Street refuse	50 - -	- - -	50 - -	50 - -	- - -	- - -					
Total	10,556 - -	7,474 - -	18030 - -	3086 - -	170 - -	14,774 - -					

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	927 - -			927 - -	7,110 - -	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	2,957 - -	2,806 - -	2,948 - -	5,900 - -	5,000 - -	The increase is due to the arrears expected to be collected
b. Tax on buildings (section 63) ..	6,029 - -	5,009 - -	6,961 - -	13,000 - -	12,500 - -	
c. Tax on lands (section 63) ..	699 - -	511 - -	1,101 - -	1,800 - -	1,800 - -	
d. Water-tax on buildings and lands (section 75)	1,211 - -	1,057 - -	1,589 - -	2,900 - -	2,700 - -	
e. Tax on vehicles with springs and palanquins (section 77) ..	499 - -	287 - -	201 - -	700 - -	700 - -	
f. Tax on animals (section 77) ..	758 - -	189 - -	142 - -	900 - -	900 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	848 - -	68 - -	252 - -	1,100 - -	1100 - -	
h. Tolls (section 91)—						
Gross receipts .. 16020 ..						The increase is due to the actual bid for 1898-99 taken into account.
Less Local Fund share 5302 ..	6,177 - -	6548 - -	4,543 - -	10,720 - -	13,460 - -	
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c.						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	75 - -	50 - -	25 - -	180 - -	- - -	No provision was taken in the budget for 1898-99 as it was thought unnecessary
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	111 - -	69 - -	79 - -	190 - -	170 - -	Increase is due to the actual bid for 1898-99
ii. Rent of buildings	135 - -	75 - -	45 - -	180 - -	180 - -	
iii. Avenue receipts			10 - -	10 - -	10 - -	
iv. Fees from Travellers' Bungalows	16 - -	12 - -	14 - -	30 - -	50 - -	The budget provision is reduced with reference to the actuals of the first eight months.
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	2 - -	- - -	8 - -	10 - -	10 - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	3 - -	58 - -	27 - -	30 - -	200 - -	
Carried forward ..	19,630 - -	16,739 - -	17,940 - -	37,670 - -	38,770 - -	

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 ..	32,046	.	.	19,789	.	.	26,325	.	.	59,270	.	.	58,910	.	.	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical													460	.	.	This is irrecoverable as the heirs of the late Honorary Surgeon Dr. Venkatswamy Naidu have become bankrupts & all their property was sold in auction sales.
iii. Other purposes																
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	169	.	.	287	.	.	444	.	.	600	.	.	800	.	.	The provision of Rs 800 has been reduced to Rs 600 with reference to the actuals of the previous years
ii. Other purposes	21	.	.	61	.	.	79	.	.	100	.	.	150	.	.	do do do.
b. Other items—																
i. Fishery rents	.	.	.	60	.	.	60	.	.	60	.	.	30	.	.	Rs 60 are expected by sale of Lotus leaves in the Tank sided during the year.
ii. Refunds of expenditure of previous year	"	.	.	268	.	.	.	.	.	.	.	.	50	.	.	
iii. Fee for numbering carts, &c.	27	.	.	2	.	.	13	.	.	40	.	.	40	.	.	
iv. Other items	8	.	.	4	.	.	9	.	.	17	.	.	-	.	.	
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent	.	.	.	.	.	.	50	.	.	50	.	.	.	.	.	
ii. Others	25	.	.	.	.	.	25	.	.	50	.	.	.	.	.	
Total Receipts ..	32,186	.	.	20,471	.	.	27,002	.	.	60,187	.	.	60,430	.	.	
Grand Total ..	32,258	.	.	20,471	.	.	27,002	.	.	59,260	.	.	67,540	.	.	

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 ..	32,945 . .	19,789 . .	26,325 . .	59,270 . .	68,910 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education					450 . .	This is irrecoverable as the heirs of the late Honorary Surgeon Dr. Venkata Swamy Naidu became bankrupts & all their property was sold in auction sales.
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	159 . .	287 . .	441 . .	600 . .	√ 800 . .	The provision of Rs 800 has been reduced to Rs 600 with reference to the actuals of the previous years do do do.
ii. Other purposes	21 . .	61 . .	79 . .	100 . .	√ 150 . .	
b. Other items—						
i. Fishery rents	. . .	60 . .	60 . .	60 . .	√ 30 . .	Rs 60 are expected by Sale of Lotus leases in the Fresh pitch during the year.
ii. Refunds of expenditure of previous year	. . .	268 . .	. . .	. . .	50 . .	
iii. Fee for numbering carts, &c.	27 . .	2 . .	13 . .	40 . .	√ 40 . .	
iv. Other items	8 . .	4 . .	9 . .	17 . .	✗ . . .	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	. . .	. . .	50 . .	50 . .	√ . . .	
ii. Others	25 . .	. . .	25 . .	50 . .	√ . . .	
Total Receipts ..	33,185 . .	20,471 . .	27,002 . .	60,187 . .	√ 60,430 . .	
Grand Total ..	32,256 . .	20471 . .	27,002 . .	59,260 . .	67,540 . .	

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

Items. (1)	Actuals of the first eight months of 1898-99. (2) RS. A. P.	Actuals of the last four months of 1897-98. (3) RS. A. P.	Probable charges of the last four months of 1898-99. (4) RS. A. P.	Total of columns 2 and 4. (5) RS. A. P.	Budget grant 1898-99, excluding subsequent allotments. (6) RS. A. P.	Explanation of variations between columns 5 and 6. (7)
GRANT 1—(*Public Works*)—						
1. NEW WORKS—						
a. Communications	..	330 ..	..	..	..	
b. Buildings	751 ..	38 ..	49 ..	800 ..	..	Materials had been purchased in last year for making out urinals but payment was made in the current year and hence the provision was made in the Revised Estimate
c. Drainage						
d. Water-supply						
2. REPAIRS—						
a. Communications	1903 ..	6,557 ..	5,597 ..	7,500 ..	9000 ..	In G.O. No 2073 Mis. 6-12-98, Government were pleased to order Rs 1500 be taken out of this for plague expenditure.
b. Buildings	143 ..	51 ..	217 ..	360 ..	2,350 ..	
c. Drainage—						
i. Repairs to works	211 ..	11 ..	9 ..	220 ..	900 ..	
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	1,181 ..	166 ..	19 ..	1,200 ..	1200 ..	
ii. Establishment	111 ..	48 ..	69 ..	180 ..	160 ..	Increase is due to the entertainment of a ... on Rs 5 employed to ... the ... tank
iii. Contingencies						
3. ESTABLISHMENT	714 ..	303 ..	336 ..	1050 ..	1020 ..	Do — the entertainment of a lascar on Rs 6 entertained to work under the overseer.
4. TOOLS AND PLANT AND OTHER STORES.	99 ..	42 ..	21 ..	120 ..	100 ..	Increased provision is made with reference to the actuals of the first eight months.

Repairs Communications: (1) [illegible] road 350; (2) [illegible] road 750; (3) Cantonment road 1000; (4) [illegible] road 300; (5) [illegible] road 50; (6) [illegible] road 100; (7) [illegible] road; (8) [illegible] road 7; (9) [illegible] road 11; (10) [illegible] road 12; Total 7,560. Repairs Buildings: (1) Dispensary building 260; (2) [illegible] 50; (3) Cemetery 50; Total 360.

Items. (1)	(2) RS. A. P.	(3) RS. A. P.	(4) RS. A. P.	(5) RS. A. P.	(6) RS. A. P.	(7)
5. CONTRIBUTIONS—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.	1364 ..	..	6 ..	1370 ..	1370 ..	
c. To others for public works ..						
Total, Grant 1 ..	6477 ..	7,546 ..	6,323 ..	12800 ..	16,100 ..	
GRANT 2—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..	..	..	200 ..	200 ..	..	
b. Stipends to Normal students ..	..	18 ..	20 ..	20 ..	30 ..	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	719 ..	336 ..	341 ..	1060 ..	1100 ..	The decrease is due to the abolition of Valamsapalam School.
b. Results Grants	292 ..	630 ..	108 ..	400 ..	400 ..	
c. Contingencies	124 ..	78 ..	56 ..	180 ..	180 ..	
3. SALARY GRANTS	..	1,054 ..	1100 ..	1,100 ..	900 ..	
4. RESULTS GRANTS	329 ..	2,232 ..	2,371 ..	2,700 ..	2,700 ..	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..	..	120 ..	60 ..	60 ..	60 ..	
Carried forward ..	1,464 ..	4,466 ..	4,266 ..	5720 ..	5370 ..	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the first 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 ..	1,464 . .	4,466 . .	4266 . .	5,720 . .	5,370 . .	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	184 . .	92 . .	96 . .	280 . .	280 . .	
ii. Contingencies	15 . .	5 . .	6 . .	20 . .	10 . .	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..					50 . .	This is not required as no applications awaiting receipt
b. Common gymnasium—						
i. Establishment	87 . .	50 . .	63 . .	150 . .	150 . .	
ii. Contingencies	12 . .	6 . .	8 . .	20 . .	20 . .	
c. Other items Common Drawing Master						
i. Establishment ..	160 . .	80 . .	80 . .	240 . .	240 . .	
ii. Contingencies ..	10 . .	3 . .	10 . .	20 . .	10 . .	
Total, Grant 2 ..	1932 . .	4702 . .	4518 . .	6450 . .	6130 . .	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1,687 . .	817 . .	1,063 . .	2,750 . .	2,750 . .	
b. Medicines and Supplies	604 . .	1,561 . .	2,895 . .	3,500 . .	3,500 . .	
c. Diet of Patients	590 . .	424 . .	470 . .	1,100 . .	1,000 . .	Increase is necessary with reference to the actuals of the first eight months.
d. Sundries and Contingencies ..	886 . .	321 . .	294 . .	1,180 . .	1,000 . .	
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..		286 . .	290 . .	290 . .	180 . .	
ii. Sanitary Inspection ..		178 . .	780 . .	180 . .	180 . .	Increased provision is made with reference to the actuals of the previous year.
iii. Medical Reserve staff ..		63 . .	70 . .	70 . .	30 . .	
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
iii. Dispensary Clerk ..	. . .	60 . .	30 . .	30 . .	30 . .	
c. OTHER CONTRIBUTIONS ..						
3. VACCINATIONS—						
a. Establishment	184 . .	103 . .	96 . .	280 . .	280 . .	
b. Contingencies	31 . .	30 . .	89 . .	120 . .	120 . .	
c. Contributions to Local Boards ..						
Carried forward ..	4,082 . .	3,843 . .	6,418 . .	9,500 . .	9,070 . .	

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.	RS.	RS.	RS.	RS.	
Brought forward ..	4082	3,846	5,418	9,500	9070	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. Registration of Births and Deaths—						
a. Establishment	176	88	94	270	270	
b. Contingencies	2	11	18	20	20	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	4,543	2,140	3037	7,580	7,580	
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3,161	1,602	1,839	5,000	5,000	
b. Private scavenging—						
i. Establishment	603	275	407	1,010	1010	
ii. Contingencies, such as cost of scavenging carts, &c.	462	221	228	690	690	
c. Cholera charges (Plague charges 3000 + 1550 = 4550)	987	789	3,883	4,550	4,550	
d. Contingencies	51	144	199	250	500	
e. Removal of prickly pear and noxious vegetation ..						
Total, Grant 3 ..	14,067	9,113	14,803	28,870	25,690	

Items.	2	3	4	5	6	7
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment					660	Lighting business is done by contract. The provision is not necessary
b. Contingencies	1376	787	704	2,080	2,080	
2. i. Markets—						
a. Establishment	181	244	79	260	750	Markets also are leased out
b. Contingencies	1	336	149	150	100	
ii. Slaughter-houses—						
a. Establishment	80	64	41	130	210	Slaughter house also has been leased out
b. Contingencies		27			50	
3. Choultries—Cart stand						
a. Establishment	11	44	9	20	130	Cart stands have also been leased out to a contractor
b. Contingencies			20	20	50	
c. Feeding Travellers ..						
4. Travellers' bungalows—						
a. Establishment	48	24	22	70	70	
b. Contingencies			10	10	10	
5. Avenues—						
a. Establishment		32	30	30	30	
b. Contingencies	293	133	207	500	500	
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..						
Carried forward ..	1,999	1,711	1271	3270	4,560	

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 ..	1,999 . .	1,711 . .	1,271 . .	3,270 . .	4,560 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.			100 . .	100 . .	20 . .	Increased provision is made as a sufficient and ordinary note has been obtained from Calcutta
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	25 . .	5 . .	25 . .	80 . .	200 . .	The amount in the budget is reduced to Rs 50 with reference to the actuals of the first eight months
iii. Printing	3 . .	3 . .	297 . .	300 . .	300 . .	
iv. Compensation for lands						
v. Other items	399 . .	225 . .	221 . .	620 . .	600 . .	
Total, Grant 4 ..	2,426 . .	1,944 . .	1,914 . .	4,340 . .	5,580 . .	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	1,498 . .	688 . .	972 . .	2,470 . .	3,520 . .	The decrease is due as the Secretary joined his appointment on the 4th January 99.
ii. Inspection	. . .	81 . .	. . .	. . .	30 . .	
b. Collection of Municipal Taxes—						
i. Establishment	798 . .	281 . .	622 . .	1,420 . .	770 . .	Increase is due to the temporary establishment sanctioned by the Council for the collection of arrears
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..						
c. Collection of Tolls—						
i. Establishment	92 . .	368 . .	8 . .	100 . .	1,100 . .	The provision under this head is not necessary as tolls were leased out to a Contractor
ii. Contingencies	18 . .	89 . .	182 . .	200 . .	200 . .	
d. Office contingencies other than (*b*) (ii)	159 . .	677 . .	491 . .	650 . .	600 . .	Increase is due to the actuals of the first eight months
e. Contributions for Central office and Audit establishments ..	480 . .	640 . .	. . .	480 . .	480 . .	
Total, Grant 5 ..	3,045 . .	2,821 . .	2,276 . .	5,320 . .	6,700 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. On account of current year ..						

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

Items.	Actuals of the first eight months of 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	50	.	.							50	.	.	✓			
b. Others	25	.	.				25	.	.	50	.	.	✓			
Refunds of other than current collections	12	.	.				8	.	.	20	.	.	✓			
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure	28,034	.	.	26,126	.	.	29,866	.	.	57,900	.	.	60,200	.	.	
Balances—																
a. Municipal Fund							1,360	.	.	1,360	.	.	7,340	.	.	
b. Endowments																
c. Water-tax Fund																
Grand Total	28,034	.	.	26,126	.	.	31,226	.	.	59,260	.	.	67,540	.	.	

12,800
6,450
28,870
4,340
5,320
120
57,900

K. Soobbamaler (?) Iyer
17/1/99
Secretary, Masulipatam Municipality

the present financial condition of the Municipality the question of employing an Eurasian nurse be deferred till next year.

Resolved that, as the appointment of the lady practitioner seems to rest with the District Board, a provision of Rs. 300 be made for contribution to be paid to the District Board towards her salary for 1899-1900, leaving her to draw her pay monthly from the District Board. The Council is of opinion that this contribution of Rs. 300 should not be liable to be increased under any circumstances.

Resolved that the pay of the Head Sanitary Inspector be raised from Rs. 45 to Rs. 50 a month with effect from 1st April 1899.

Resolved that an additional bill Collector to be called the Head Bill Collector on Rs. 15 a month with a peon on Rs. 5 a month be entertained from 1st April 1899.

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The Council think that this addition to staff of bill Collectors is absolutely necessary to improve the Collection of taxes.

The entertainment of an additional clerk on Rs. 10 in the office in connection with Collection work and the abolition of the post of Overseer's clerk on Rs. 10 a month from 1st April 1899 are approved.

Resolved that the pay of the clerk in the office on Rs. 12 be raised to Rs. 15 from 1st April 1899, and that the pay of the Gunner be raised to Rs. 8 from Rs. 7 a month.

Resolved that the revised estimate for 1898-99 and the budget for 1899-1900 be approved subject to the modifications contained in the above resolutions.

(Signd) P. Venkatappayya
Chairman
M. C.

(True extract)

[illegible]
Secretary M. C. 17/1/99.
Masulipatam.

[illegible] 17/1/99

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Resolved that the revised estimate for 1898-99 and the budget for 1899-1900 be approved subject to the modifications contained in the above resolutions.

(Signed) P. Venkatappayya
Chairman
M. C.

(True extract)

K. Subbarowalu Naidu
Secretary M. C. 17/1/99.
Masulipatam.

GS 17/1/99

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Statement o[illegible]atam MUNICIPALITY.

for 1899-1900

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
G. O. No 973 Bu. Misc G. O. No 383 Bu.	23-5-98. & 15th February 1898.	Grant I. Water works	5	·	Vide paragraphs Nos 62, 67, 71 of the Budget covering letter No 1346 dated 17-1-99.
		Total	5	·	
		Grant I. General Overseers' Estt	·	4	
		Total	·	4	
		Grant III. Medical 1. Hospitals and dispensaries a. Establishment Main Hospital Women and Children dispensary	·	50	
		Total	·	50	
		Grant IV. other items Lingam Estt	1	·	

[illegible]
Secretary for Chairman 17/1/99
Masulipatam

1/379 M.

199

Proposition Statts

Masulipatam

Statement of [illegible] MUNICIPALITY.

for 1899-1900

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition.
Number	Date.		Increase per month. Amount.	Decrease per month. Amount.	
G.O. No 1039 [illegible]	10th June 1898.	Grant III. Sanitation and Medical Services. 5. Conservancy, Road cleaning and Road watering Estt.	5	.	Vide paragraphs No 69, 71, 72 & 73 of the Budget covering letter No 1346 dated 17th January 1899
		Total	5	.	
		Grant IV. Avenues.	25	(×) .	
G.O. No 2082 [illegible] & 383 [illegible]	7th December/98 & 15th February/98.	Grant V. General Estt. Office Establishment	3 10 13	.	
		Total	13	.	
		Grant V. Collection of Municipal Taxes Estt.	20	.	
		Total	20	.	

K. Soobbarmalei Naidu
Secretary for Chairman 17/11/99
Masulipatam

Proposition Statte

Masulipatam

MUNICIPALITY.

for 1899-1900

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
G. O. No 1039 [illegible]	10th June 1898	Grant III. Sanitation and Medical Services. 5. Conservancy, Road Cleaning and Road watering Estt.	5	·	Vide paragraphs No 69, 71, 72, 73 of the Budget Covering letter No 1346 dated 17th January 1899
			5	·	
		Total	5	·	
		Grant IV. Avenues.	25	·	
G. O. No 2082 [illegible] & 383 [illegible]	7th December/98 & 15th February/98	Grant V. General Estt. Office Establishment	3		
			10		
			13	·	
		Total	13	·	
		Grant V. Collection of Municipal Taxes Estt.	20	·	
		Total	20	·	

[illegible]
Secretary for Chairman [illegible] 17/11/99
Masulipatam

m/99

…lishment. of the Masulipatam — MUNICIPALITY.

as per Revised Estimate for 1898-99

…of Charge

Number	Designation	Proposed Scale: Pay Minimum	Proposed Scale: Pay Maximum	Proposition: Increase per month Amount	Proposition: Decrease per month Amount	Grounds of proposition
2	Watchman	12				Vide paragraphs 25, 37, 38, 39, 40 + 46 of the Budget Covering letter No 1346 dated 17th January 1899
1	do - at Batchupeta tank	5	17	5	.	
3		.	17	5	.	
.	not required	.	.	.	55	
1	Superintendent	12				
.	not required	.			8	
.	do do	.			36	
1	Toty	6	18	.	44	
2						
1	Superintendent	5				
.	Not required	.				
1	Toty	6	11	.	6	
2						
.	not required	.				
.	do	.	.	.	11	
.						
2	Bill collectors	24				
4	Bill Collectors	40				
5	Temporary do	40				
1	do - Clerk	9				
1	do do	8				
1	Distraining officer	15				
3	Peons	18	154	90	.	
17			154	90	.	

K Subbormalu Naidu
Secretary for 17/1/99
Chairman Mun
Masulipatam

HWR

Statement of Proposition for revision of Es…

Order sanctioning present establishment: Number	Date	Office to which the proposition refers	Present Scale: Number	Designation	Pay: Minimum	Pay: Maximum
G. O. No 383 - M.	15th February 1898	Grant I Water Works	2	Watchmen	12	12
		Total	2			12
		Grant IV. Lighting	11	Masalchies	55	.
		Grant IV. Markets	1	Superintendent	12	
			1	Fee collector	8	
			6	do do	36	
			1	Toty	6	62
		Total	9			62
		Grant IV. Slaughterhouse	1	Superintendent	5	
			1	Fee collector	6	
			1	Toty	6	17
		Total	3			17
		Grant IV. Cartstand	1	Fee collector	6	
			1	do do	5	11
		Total	2			11
		Grant V. Collection of Municipal taxes &c.	2	Bill collectors	24	
			4	do do	40	64
		Total	6			64

ishment. of the Masulipatam MUNICIPALITY.
as per Revised Estimate for 1898-99

OF CHARGE						
Proposed Scale.				Proposition.		
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum	Amount.	Amount.	
	not required					Vide paragraph 47 - of the Budget Covering letter No/1346 dated 17-1-99
					116	

H Soobbaramalie Naidu
Secretary for
Chairman &c
Masulipatam

HWR

332, 333 + 329 in ... type
640 A
VE
... 27/3/99

No. of C. No.

Government A

... of Government.

... with ditto.

... not filled up, being meant for despatch in original.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.