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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	915	Press / Mis.
72-73		
Dated	20-7-	1872.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
20*th July* 1872.

No. 92. Read the following letter from the Acting Collector of Vizagapatam, to the Chief Secretary to Government, Fort St. George, dated Vizagapatam, 10th June 1872, No. 595 :—

I have the honour to submit the annual reports of the Municipalities of Vizagapatam, Bimlipatam, and Vizianagram for 1871-72 together with the necessary accounts and Auditor's reports. That for Palcondah, which has not yet come to hand, will be forwarded when received.

2. The accounts and reports, it will be observed, are under G. O., dated 31st March 1871, No. 436, made up only for the eleven months commencing on the 1st May 1871 and ending on the 31st March 1872.

3. The transactions of each Municipality are noticed below.

4. VIZAGAPATAM.—The year opened with a balance of Rupees 3,029-7-9; the receipts amounted to Rupees 24,245-8-5, making in all Rupees 27,275-0-2; the expenditure was Rupees 23,414-15-8, leaving a balance of Rupees 3,850-0-6. There is a large decrease of Rupees 1,138-9-6 in the collections of taxes on arts, which is attributed to the prevailing scarcity, owing to which some have emigrated and others given up their trade. Notwithstanding this it will be observed that there is a net increase of Rupees 493-8-5 in the actual receipts as compared with the estimated figures, which has been explained to be owing—

1*stly*.—To the Government contribution on the expenditure for April 1871 not having been by oversight included in the estimate;

2*ndly*.—To the assessment on houses, which was imposed for the first time during the year, having been made with greater accuracy than the estimate; and

3*rdly*.—To the balance of tolls in arrears having been collected during the year.

5. In the expenditure, on the other hand, there is a net decrease of Rupees 2,575-15-4. The causes are given below:—

1. *New Works*.—No good site was available on which to build the privies estimated for, and

2. *Repairs*.—These were not required to the extent anticipated.

6. Notwithstanding the failure of the season the public health has been good. To increase the water-supply wells are under construction, and 60 existing wells and tanks have been thoroughly cleansed. The work of reclaiming the swamp to the west of the town has been commenced by the prisoners whose services were placed at the disposal of the Commissioners under G. O. dated 23rd January 1872, No. 86.

7. A report on the working of the Civil Dispensary (drawn up by the Civil Surgeon) is enclosed.

8. BIMLIPATAM.—The receipts including the balance amounted to Rupees 9,360; the expenditure was Rupees 9,337-6-2; and the closing balance Rupees 22-9-10.

9. The actual collections show a decrease of Rupees 280 below the estimate, which is chiefly owing to the exemption by the Commissioners of numbers of petty

traders of precarious earnings of a few Rupees monthly from liability to pay taxes on arts and professions.

10. In the expenditure there is an increase of Rupees 513-11-6 over the estimates. The reason has been fully explained by the Commissioners in paragraph 2 of their report.

11. The public health was good during the year.

12. The Civil Dispensary not being under the Municipality is not noticed here, but has been reported on in the Local Funds' report.

13. VIZIANAGRAM.—The balance remaining on hand at the beginning of the year was Rupees 894-6-3, the receipts during the year were Rupees 11,506-13-0, making a total of Rupees 12,401-3-3; the expenditure amounted to Rupees 12,253-5-5, leaving a balance of Rupees 147-13-10.

14. The collections were less by Rupees 511-7-7 than the estimated amount owing to the rental of tolls not having been fully realized within the close of the year. The balance will, however, be collected during the current year.

15. The details of expenditure are given at full length in paragraphs 10 to 12 of the Commissioners' report.

16. The public health has been good.

17. In reference to G. O., dated 4th May last, No. 627, I have the honour to forward, in the form therewith circulated, information required for each Municipality in reference to the working of the Towns' Improvement Act, together with separate reports of the Commissioners on the subject. My own opinion is that municipal taxation is the most unpopular of all forms of taxation, far more so than the income-tax, which touches the few but does not affect the many. Municipal taxation spares no one, and many have to pay twice over, as, for instance, a house-tax and a professional-tax. I have no hesitation in saying that if the money required were raised by a single tax, notwithstanding it might equal in amount the aggregate of the present taxes it would be far less unpopular. In towns where, as in Bimlipatam, a large proportion of the inhabitants are Europeans, the institution is more popular and works more satisfactorily; but in its present complicated form it is quite unsuited to overgrown villages as Palcondah even though they may go by the name of towns.

Report of the Municipal Commissioners, Vizagapatam.

The following report shows the operations of the Municipality of Vizagapatam during the Official year 1871-72 under Act III. of 1871.

2. Under G. O. dated 27th June 1871, No. 927, the following estimates of receipts and expenditure were passed :—

RECEIPTS.	RS.
Current—	
Rate on Houses, &c. ...	2,500
Tax on Arts, &c	9,625
Tax on Vehicles, &c. ...	2,292
Registration of Carts, &c.	138
Tolls	8,327
License Fees, &c. ...	299
Fines, &c.	83
	23,264
Arrears—	
Tax on Arts, &c. ...	25
Miscellaneous	463
Balance	2,000
Total ...	25,752

EXPENDITURE.		RS.	A.	P.	RS.	A.	P.
1. Public Works—							
Roads and Bridges.	New Works...	1,200	0	0			
	Repairs ...	7,946	0	0			
					9,146	0	0
Buildings.	New Works...	1,000	0	0			
	Repairs ...	490	0	0			
					1,490	0	0
Drains ...	New Works...	300	0	0			
	Repairs ...	45	0	0			
					345	0	0
2. Education—							
Primary Schools		664	0	0			
Normal School		459	0	0			
					1,123	0	0
3. Sanitation and Medical Service—							
Conservancy		7,284	12	0			
Dispensary		700	0	0			
Vaccination		264	0	0			
Registration		330	0	0			
Wells		50	0	0			
					8,628	12	0
4. Miscellaneous—							
Office, &c.		4,179	4	0			
Census		500	0	0			
Ferry Boats		340	0	0			
					5,019	4	0
Total ...					25,752	0	0

RECEIPTS.—The following abstract of Demand, Collection, and Balance gives the details of the receipts :—

No.	Heads.	Estimate for 1871-72.			Actual for 1871-72.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
2	Assignments and Allotments by Government—												
	Government contribution	...	...	...	247	7	0	247	7	0	...	...	...
3	Rates and Taxes, &c.—												
	(*a.*) Rate on Houses, &c.	2,500	0	0	2,899	12	1	399	12	1	...	...	...
	(*b.*) Tax on Arts, &c ..	9,650	0	0	8,511	6	6	...	...	...	1,138	9	6
	(*c.*) Tax on Vehicles, &c.	2,292	0	0	2,164	3	4	...	...	...	127	12	8
	(*d.*) Registration of Carts, &c. ...	138	0	0	118	13	4	...	...	...	19	2	8
	(*e.*) Tolls	8,327	0	0	8,636	9	4	309	9	4	...	...	...
	(*f.*) Fees, Sections 52 and 136 and Schedule A ...	382	0	0	148	5	0	...	...	...	233	11	0
7	Miscellaneous	463	0	0	1,518	15	10	1,055	15	10	...	...	...
		23,752	0	0	24,245	8	5	2,012	12	3	1,519	3	10
								1,519	3	10			
	Net increase ...	...	...	...	...	...	...	493	8	5			

The causes of increase and decrease are given below.

Government Contribution.—The increase under this head is the Government contribution on the expenditure in May (for April) 1871, which was through an oversight not provided for in the estimate.

Rate on Houses, &c.—This is the first year in which the house-tax has been imposed in this Municipality. The increase is consequent on the assessment which was made with greater accuracy than the estimate.

Tax on Arts, &c.—The decrease is owing to the prevailing famine, whereby a number of persons have emigrated to the Mauritius and other places, and to many having given up trade.

Tax on Vehicles, &c.—A few native gentlemen having left the place and taken away their conveyances is the cause of this decrease.

Registration of Carts, &c.—Requires no particular remarks.

Tolls.—The balance of tolls in arrears having been collected in the current year is the cause of the increase.

Fees, Sections 52 and 136 and Schedule A.—The sums obtained in farming out the cart-stand being much less than was anticipated in framing the estimate is the cause of the decrease.

Miscellaneous.—The increase is consequent on the fees collected on goods deposited in the Commercial-shed and the proceeds from the sale of Municipal ground having exceeded the amount anticipated, and to the sum of Rupees 712, overpaid to the Police by the Municipality, having been refunded under Order of Government dated 19th August 1871, No. 1277.

EXPENDITURE.—The following is an abstract showing the estimated and actual expenditure:—

No.	Heads.	Estimate for 1871-72.	Actual for 1871-72.	Increase.	Decrease.
	Grant I., PublicWorks-	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	New Works	2,500 0 0	1,126 14 10	... ...	1,373 1 2
2	Repairs	8,481 0 0	7,212 8 2	... ...	1,268 7 10
	Grant II., Education..	1,123 0 0	1,479 12 0	356 12 0	... ...
	Grant III., Sanitation and Medical Service	8,628 12 0	9,440 4 4	811 8 4	... ...
	Grant IV., Miscellaneous Municipal purposes—				
	Census.				
	(a.) Establishment ...	... ...	238 15 0	... ...	... ...
	Grant V., Supervision and Management ...	5,019 4 0	3,412 5 3	... ...	1,606 14 9
	Grant VI., Police ...	... ...	504 4 1	504 4 1	... ...
		25,752 0 0	23,414 15 8	1,672 8 5	4,248 7 9
	Net decrease ...	... ...	... ...	... ...	1,672 8 5
					2,575 15 4

The causes of increase and decrease are given below.

New Works.—The decrease under this head is owing to no fit site being as yet available for building the pucka privies which were provided for in the estimate.

Repairs.—The decrease is attributable to the repairs not being required to the extent anticipated.

Education.—A larger sum than was estimated having been disbursed under "Results' Grants" as passed by the Director of Public Instruction has occasioned the increase.

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Sanitation and Medical Service.—The salary of a Sanitary Inspector who held office for nine months being incurred caused the increase in the actual, the charge being met from savings under "Supervision and Management."

Census.—The charges under this head were not incurred to the extent anticipated. The charge was provided for in the estimate under "V, Establishment." The total amount incurred in taking the Census of this Municipality is Rupees 397-13-10, of which Rupees 158-14-10 was charged in 1870-71.

Supervision and Management.—The decrease in the actual is consequent in the salary of the Accountant, whose duties were incorporated with those of the Secretary, who was relieved of the sanitary work, not being incurred, also to the items "Contingencies and Miscellaneous" estimated under this head having been charged under separate Budget heads to which they belonged.

Police.—This was a sum due on account of wages, &c., to the Police for April 1871 charged in May not being provided for in the estimate.

3. *Sanitation.*—The work of filling up the swamp lying to the west of the town has been commenced with by the prisoners whose services were placed by Government in G. O. dated 23rd January 1872, No. 86, at the disposal of the Municipality.

Owing to the failure of the north-east monsoon the supply of water from tanks and wells has been greatly diminished, to remedy which two new wells are being sunk and the 60 existing wells and one tank have all been thoroughly cleansed, thereby tending to increase the water-supply.

The town is swept out twice a day and the sweepings disposed of to the best advantage.

The drainage of the town has also been well attended to. Nine new drains, measuring 370 yards, have been constructed.

The dry-earth conservancy system adopted in the latrines is renewed twice a week and serves to make the place less offensive than before.

4. *Vaccination.*—Two vaccinators are maintained by the Municipality. The number vaccinated is 747, of which 675 have been successful. A Superintendent to supervise the operations of the vaccinators has been appointed in this year, which has led to the better working of the vaccinators.

5. *Births and Deaths.*—The number of births registered is males 460 and females 416, in all 876.

The number of deaths registered in the year is males 396 and females 442, in all 838, being 77 in excess of the preceding year.

The people view with more favour the duty of furnishing information touching a birth, which they at first regarded with suspicion, attributing the registration to a purpose, on the part of Government, to impose a personal tax.

6. *Public Health.*—The health of the town has been, on the whole, good, and, although the north-east monsoon has failed, there has been comparatively but a small increase of mortality.

7. *Census.*—The population, according to the final enumeration taken in November 1871, is estimated at 31,656, of which are

Hindoos	27,032
Mahomedans	3,307
Christians	1,317
Total ...	31,656

8. *Civil Dispensary.*—Of the estimated amount of contribution to the Civil Dispensary, Rupees 700, the sum of Rupees 641-10-8 was paid by this Municipality into the Treasury.

By the Civil Surgeon's annual report (copy enclosed) on the operations of the Civil Dispensary it appears that the health of the people has been good; that there was no increase of sickness or prevalence of epidemics in the past year notwithstanding the untoward state of the seasons. It gives also the number of in-door patients at 287 and out-patients to be 8529. During the year 20 deaths occurred among those treated in hospital and five among those treated at their own houses.

The dispensary is entirely supported by His Highness the Maharajah of Vizianagram. The building is stated to be in good repair. Certain additions and improvements have been made for the accommodation of both the Hospital Assistant and patients. The conduct of the Hospital Assistants C. Appavoo and J. C. Allagherasawmy are favourably noticed by the Civil Surgeon.

VIZAGAPATAM,
31st March 1872.

(Signed) J. W. McMURRAY,
Vice-President.

From the Auditor of the Municipal Accounts, to the President of the Municipal Commission, Vizagapatam, dated Bimlipatam, 23rd April 1872.

I have the honour to inform you that I have audited the Vizagapatam Municipal accounts for the year ending 31st March 1872 and have found the books, receipts, &c., to be in order and correct.

	RS.	A.	P.
The total receipts for the year amount to	24,245	8	5
Disbursements	23,414	15	8
	830	8	9
The opening balance to credit on 1st May 1871	3,029	7	9
Leaving a balance to credit of	3,860	0	6

Rupees three thousand eight hundred and sixty, Pies six, which is correct, as certified by the Deputy Collector at Vizagapatam on the 31st March 1872.

Civil Dispensary, Vizagapatam, 1871.

The health of the inhabitants of this town during the past year has been good notwithstanding the character of the seasons and the threatened scarcity of food supplies from scanty agricultural produce in the district generally. The rainfall was 19 inches below the average of the previous five years, and what did fall was at seasons when no anticipations could have been made for it on account of the crops, yet no increase of disease presented and no epidemics prevailed.

The mortality in the town was much the same as in the previous year. What slight increase there is reported may be accounted for by the greater accuracy of Registrars recently appointed.

At this dispensary the number of applicants for relief continues much the same as in the previous year, with an increase of two in that of in-patients and 77 among those desiring out-door relief. Tow hundred and thirty-seven were admitted for in-door treatment, of whom 18 were Europeans and East Indians and of out-patients 8529. Twenty-two deaths occurred in hospital and five among those treated at their own houses.

The dispensary is entirely supported by His Highness the Maharajah of Vizianagram, and all its wants are fully provided by him. The building is in good condition and repair. During the past year flag-stone flooring has been laid in all the wards, and a house intended for the accommodation of the Hospital Assistant is in course of erection.

I am able to report satisfactorily, as heretofore, of 1st Class Hospital Assistant C. Appavoo, No. 359, who is posted to this dispensary, but temporarily attached to the Topographical Survey Party at Jeypore, as also of 3rd Class Hospital Assistant J. C. Allagherasawmy, No. 931, at present doing duty in his stead.

VIZAGAPATAM,
1st January 1872.

(Signed) H. ADAM,
Surgeon.

Report of the Bimlipatam Municipal Commission for 1871-72.

The accompanying statements show the receipts of this Municipality to have been Rupees 8,543 against an estimate of Rupees 8,823, the art and profession-tax giving Rupees 1,851 against

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estimate of Rupees 2,146, the vehicle-tax Rupees 403 against Rupees 404, the tolls Rupees 5,084 against Rupees 5,041, and other items Rupees 197 against Rupees 202. The decrease in the art and profession-tax is accounted for by the exemption of numbers of petty traders, the Commissioners being of opinion that it was not contemplated by the Act that such people—eking out precarious livings of a few Rupees monthly—should be made to pay a tax while the comparatively well-to-do classes earning fixed salaries up to Rupees 30 monthly were left untaxed. The tolls, which figure, as usual, for nearly two-thirds of the receipts, have been collected without the slightest murmuring from any quarter. It may not be out of place to point out that without tolls this Municipality could scarcely be carried on, for, even by increasing the house-tax to its full limit, the income, exclusive of this source, would amount to but Rupees 4,700. The Commission do not think it expedient to raise the house-tax above three per cent.

2. In the expenditure there is to be noted a refund to Government of Rupees 711-4-4 on account of overdrawings in the two previous years, a refund to the Police of Rupees 86-12-0 on account of some old building materials, a payment to the hospital of Rupees 275 as ordered by Government and in excess of estimate, and a payment to schools under the results' system of Rupees 134-8-0 in excess. These charges with the decrease in the profession-tax have necessarily occasioned some departure from the estimates.

3. The Census gave the following returns :—

Hindoos	8,262
Mussulmans	276
Europeans and Eurasians	289
Total population ...	8,827

The cost of taking it is stated at Rupees 88-7-0.

4. The management of the hospital remaining in private hands, no report is required from this Commission. It may, however, be noted that the institution appears to be well appreciated and to grow in public favour.

5. The registration of births and deaths places the former at 149 and the latter 171, which is almost manifestly inaccurate. Now that the people have become acquainted with the system and that no taxation is attached to it, they will no doubt in the future comply with the requisition of the Act.

6. The vaccination return is again unsatisfactory. The people have still shown themselves averse to vaccination, whilst, on the other hand, the work has been thrown back by constant want of proper lymph. In the first eight months of the year there were only 33 cases, of which but 12 proved successful. But the returns for the last three months show a marked improvement, viz., 79 cases, of which 52 were successful, and there is every reason to believe that the next year will show a much more satisfactory result.

7. In spite of the long-continued drought and dearness of food the public health has been good. The wells in the town are naturally running rather low ; but there is no reason to fear any actual deficiency of water. Two or three cases of small-pox have been reported ; but the town has been quite free of cholera. The Municipal arrangements have continued to work smoothly and to the decided advantage of the people.

BIMLIPATAM,
12th April 1872.

(Signed) G. RIPLEY,
Vice-President.

From the Auditor of the Municipal Accounts, to the President of the Municipal Commission, Vizagapatam, dated Bimlipatam, 3rd April 1872.

I have the honour to inform you that I have carefully examined and checked all the accounts, vouchers, and books belonging to the Municipality, Bimlipatam, for the year ending 31st March 1872, and have found the same to be in order and to have been kept carefully and accurately in every respect.

2. The total receipts for the year amount to Rupees 9,360 and disbursements to Rupees 9,337, Annas 6, and Pies 2, thereby showing a balance of Rupees 22, Annas 9, and Pies 10 to the credit of the Municipal Fund, and which balance is correct according to a memorandum furnished me by the Deputy Tahsildar of this town.

From P. JAGANADA RAO, Vice-President, to the President of the Municipal Commission, Vizianagram, dated Vizianagram, 13th May 1872, No. 6.

I have the honour to submit the report on the working of the Municipal Commission, Vizianagram, together with duplicate statements of receipts and expenditure for eleven months of 1871-72, commencing on 1st May 1871 and ending on 31st March 1872, the originals having been left with the Auditor for transmission.

2. The number of Commissioners working in the Municipality is seven, and the number of meetings held during the eleven months is 26.

3. The balance in hand at the close of the last Official year is Rupees 894-6-3, and the receipts under all heads, including arrears (Rupees 11-2-6) during the eleven months, are Rupees 11,506-13-0, making in total Rupees 12,401-3-3, less by Rupees 511-7-7 than the estimate for the same period, owing to the balance of Rupees 607-9-7, shown in Statement IV., not received within the close of the eleven months, but was recovered afterwards in the month of April 1872, which if added to the above receipts will make Rupees 96-2-0 more than the estimate.

4. The expenditure under all heads is Rupees 12,253-5-5, leaving a balance on 31st March 1872 of Rupees 147-13-10, as certified by the Vizianagram Deputy Tahsildar's certificate herewith forwarded.

5. *Taxes on Houses and Lands.*—The demand under this head is Rupees 1,014-3-8, and the amount collected is Rupees 976-11-11 against Rupees 554-11-7 collected last year, and Rupees 36-15-6 was written off as irrecoverable on account of vacant houses. The increase is owing to the rate of tax being increased from Rupees 2-8-0 per cent. of last year to Rupees 3 per cent. for these eleven months, and owing to the tax being raised on most houses which are tiled, terraced, and greatly improved.

6. *Tax on Arts, &c.*—The demand is Rupees 2,439 and collection Rupees 2,264-15-0, *i. e.*, Rupees 64-15-0 more than the estimate and Rupees 317-11-0 more than last year. Rupees 164-1-0 was written as irrecoverable on account of traders leaving the station. The reason of the increase is the taxing of 35 new traders and the difference of rates on some trades between the old and new Acts.

7. *Tolls.*—Demand for eleven months is Rupees 6,567-14-8 and collection Rupees 5,970-13-4, leaving a balance at the close of the eleven months of Rupees 597-1-4 uncollected but which was recovered in April 1872. Rupees 11-2-6 was collected from the arrears of tolls due for 1867-68 out of the old demand of Rupees 224-10-1 decreed in favour of the Commissioners including costs against the toll-contractor for 1867-68 as stated in that year's report and after-reports, and the balance of the same, Rupees 213-7-7, has not yet been recovered as no property could be found from them to make good the same.

8. *Registration of Carts.*—

		RS.
Estimate		410
Amount collected during the eleven months	197	
Do. in the month of April 1871 for the first half-year of these eleven months, but added in last year's account by the supplementary statement forwarded for April 1871 ...	196	
	393	
		17

Seventeen Rupees fall less than the estimate on account of few carts having been sold by parties to persons living out of the Municipal limits.

9. *Tax on Carriages and Animals.*—

		RS.
Estimate		1,010
Amount collected during the eleven months	809	
Do. in the month of April 1871 for the first half-year of these eleven months, but added in last year's account by the supplementary statement forwarded for April 1871	662	
	1,471	

or Rupees 461 more than the estimate owing to the collection of taxes on male buffaloes, &c., under the new Act.

10. The other receipts shown under heads 7 and 8 and fees on distress warrants and magisterial fines shown under head 3 of Statement I. will complete the receipts :—

	RS.	A.	P.
Fees on warrants	29	15	0
Magisterial fines	3	0	0
Miscellaneous	242	1	10
Balance of Government grant	993	3	11
Advance recovered	8	13	6
Total ...	1,277	2	3

11. The expenditure under all heads is summarized below :—

	RS.	A.	P.
New works	3,380	8	6
Repairs	3,466	2	2
Tools	138	2	2
Results' grants	292	5	8
Vaccination	103	0	0
Registration of Births and Deaths	221	12	11
Conservancy	2,716	7	7
Office	1,557	3	1
Miscellaneous	287	11	4
Advances recoverable	90	0	0
Total ...	12,253	5	5

12. *New Works.*—Fresh roads have been opened, not only for foot passengers but likewise for carriages, &c., to the extent of 3078 yards in length, average breadth eight yards, where 127 rocks had to be destroyed by burning, blasting operations being dangerous on account of vicinity being largely populated, and other rocks, to the number of 93, removed by coolies at a cost of Rupees 1,153-6-8. Two pucka-built latrines have been constructed at a cost of Rupees 126. Two hundred yards of V cut-stone drain have been made at a cost of Rupees 100. Parapet walls six feet in height including two feet for foundation, 527 yards in length, have been made and erected of rough-stone and chunam in different parts of the town to prevent the roads, &c., from being washed away by the monsoon or heavy rains, at a cost of Rupees 540-15-0. Culverts of two, three, four, and six-feet vents have been erected in different parts of the town, 216 yards in length, at a cost of Rupees 594-13-6, for the convenience of the inhabitants and to allow for the proper escape of rain and other water flowing from the town. A new bridge consisting of two arches of nine feet span each is under construction. Bridge on main road being widened two yards and 28 inches, span of arch 21 feet, with four wing-walls projecting, to protect the embankments of the road adjoining the bridge. When this work is completed carriages or other

vehicles can cross each other on the bridge with safety, which could not be done before owing to its narrowness. These last two works are being done departmentally under the supervision of the Town Superintendent.

13. *Repairs.*—3778 yards of road have been metalled and well-kunkered, together with different roads and streets kunkered 1910 yards in length, at a cost of Rupees 3,401-4-2. Sundry repairs to Municipal office, culverts, drains, and parapet walls have been made in different parts of the town at a cost of Rupees 164-14-0.

14. Office and conservancy establishments were paid only for ten months, not having sufficient funds in Treasury on 31st March 1872 to pay for that month.

15. Rupees 460-12-0 were passed by the Director of Public Instruction for 1871-72 on results' grants for nine primary schools, of which only Rupees 292 were paid, as Rupees 168-12-0 of this grant was defrayed by His Highness the Maharajah of Vizianagram, who was good enough to relieve the Municipal Commissioners from that portion.

16. Three hundred and one children were successfully vaccinated out of 341.

17. Two hundred and twenty-three births and 183 deaths were registered during the eleven months, and the population of the town, according to the result of the Census, is 20,090. The health of the town has been good during the time now under review, a few cases of fever now and then appearing.

18. The Commissioners are satisfied that the measures adopted for improvements and conservancy of the town have been highly beneficial to the inhabitants residing therein.

From the Auditor of the Municipal Accounts, to the President of the Municipal Commission,
Vizagapatam, dated Bimlipatam, 11th May 1872.

I have the honour to inform you that I have examined and checked the accounts belonging to the Vizianagram Municipality and have found them to be correct, with the exception that a sum of Rupees 4,554-10-10 has been expended on roads, for which not a single receipt can be produced.

The amount above mentioned is made up as follows, and will be found in Statement No. II-A. under the heading of

	RS.	A.	P.
New Works	1,153	6	8
PART II.—*Repairs*	3,401	4	2
	4,554	10	10
The opening balance to credit on the 1st May 1871 was	894	6	3
Receipts for the year ending 31st March 1872	11,506	13	0
	12,401	3	3
Disbursements do. do. do.	12,253	5	5
Balance on closing the books	147	13	10

The balance of Rupees (147-13-10) one hundred and forty-seven, Annas thirteen, and Pies ten, as shown above, is correct and in accordance with the amount shown to credit of the Vizianagram Municipal Fund in a memorandum signed by the Deputy Tahsildar of that town, dated 29th April 1872.

From the Auditor of the Municipal Accounts, to the President of the Municipal Commission,
Vizagapatam, dated Bimlipatam, 13th May 1872.

With reference to the Government Order dated 19th August 1871, No. 1277, paragraph 7, I have the honour to inform you that I have audited the Vizianagram Municipal accounts for the month of April 1871 and have found them to be correct.

Proceedings of the Madras Government, Financial Department,
20*th July* 1872.

The arrears of Rupees 220 outstanding against tolls on 31st May 1871, and reported as such in last year's audit, were collected and credited to the Municipal Fund in April 1871.

	RS.	A.	P.
The total receipts for the month of April 1871 amount to (including the opening balance of Rupees 176-6-2)	1,876	3	6
Disbursements	981	13	3
Balance ...	894	6	3

The balance of Rupees 894-6-3 is correct, and is shown as the opening balance to credit of the Municipal Fund in my Vizianagram audit of this year's accounts, dated 11th May 1872.

No. 93. ORDER THEREON, 20th July 1872, No. 915.

VIZAGAPATAM.—The report of the Commissioners does not afford much information regarding the working of the Act in the town of Vizagapatam; but from their Memorandum attached to the report it appears that discontent is manifested at the *number* of the taxes that are imposed, and that the populace would prefer to pay only *one* tax of an indirect nature, such as a market-tax or toll. It is also stated in this Memorandum that it is considered a grievance that persons whose income exceeds Rupees 750 per annum (now Rupees 1,000) should be obliged to pay a professional-tax to the Municipality, and, in addition, the Imperial income-tax. The tax on Arts, Professions, &c., yielded Rupees 8,511 in 1871-72 or more than any other source of income, and the largest amount was realized under Class III., while the largest number were ranged under Class VII. The next largest source of income was the tolls, which realized Rupees 7,779.

2. The total receipts were Rupees 24,245 or Rupees 493 in excess of the estimate, and this notwithstanding that Rupees 1,615 of the demand in respect of taxes on trades, &c., remained uncollected. This latter is accounted for by the prevalence of scarcity during the year, which induced many persons either to emigrate or give up trade.

3. The expenditure fell short of the estimate (Rupees 25,752) by upwards of Rupees 2,500, especially under the heads "New Works" and "Repairs." It seems that the provision for Repairs was overestimated in the Budget, and that the grant for New Works was not fully appropriated owing to no convenient site being available for the proposed privies.

4. The Civil Dispensary was entirely supported by the Maharajah of Vizianagram, and during the year 7698 out-patients and 185 in-patients were treated. The Governor in Council is glad to observe that the health of the inhabitants of Vizagapatam is reported to have been good notwithstanding the exceptionable character of the year.

5. BIMLIPATAM.—The accounts submitted with the report on the working of this Municipality have not been correctly prepared. In Statement II.-A. "wells" are entered as Communications instead of under the head "Sanitary and Miscellaneous," and Statement IV. is unintelligible. Against "Taxes on Arts, &c.," the current demand assessed is entered at Rupees 2,297-8-4, and this appears to have been collected, and Rupees 80-8-0 remitted, and yet there is a balance of Rupees 80-8-0! Again, the statement of arrears of the same tax is incorrect, as from Statement I. it appears that only Rupees 84-1-4 were realized, while Statement IV.

exhibits the arrears as collected in full. There has evidently been a confusion of "Current Demand" and "Arrears" in preparing the accounts.

6. The attention of the President is drawn to G. O., 28th October 1871, from which he will see that when Statements I. and II. are used with reports the last column should show the major heads of the Budget Estimates. In the present instance the heading of this column has been left blank and the *actuals* of the year are entered in it.

7. The total receipts of the year came to Rupees 8,543 or about Rupees 300 less than the Budget Estimate, and the expenditure was Rupees 9,337, leaving a balance of Rupees 22 in favour of the Municipal Fund.

8. The Government are glad to observe that the inhabitants of Bimlipatam are so decidedly in favour of Municipal management. The Vice-President states that the house-tax and professional-tax are collected without any difficulty, and advocates the retention of the tolls, from which by far the largest portion of the Municipal income is derived. The tolls realized Rupees 5,084 during the year, while the other sources of income taken together, judging from the current collections, did not yield one-half that amount. The tolls thus appear to be a necessity to the very existence of the Municipality, and Government are gratified to observe that the collection of them has not been hitherto attended with any instances of irregularity or oppression.

9. VIZIANAGRAM.—The Governor in Council regrets to observe from the Auditor's report that large payments were made by this Municipality during the year without being supported by proper vouchers. At the time of audit not a single receipt could be produced for the expenditure of Rupees 4,554 on New Works and Repairs. His Excellency in Council considers that the President should have noticed this irregularity, and desires him now to report fully as to the circumstances under which this large amount was paid.

10. The total receipts came to Rupees 11,506, the chief item being tolls, and the sum expended was Rupees 12,253. At the close of the year there was a balance in favour of the Municipal Fund of Rupees 147.

11. The additional information submitted with reference to G. O., 4th May 1872, shows that the Towns' Improvement Act has worked successfully in Vizianagram. The Vice-President, P. Jaganada Rao, observes that the improvements in the way of widening streets, making drains, and constructing culverts, carried out since the introduction of the Towns' Improvement Act, would not otherwise have been effected in fifty years.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commissions in the Vizagapatam District.
,, Public Works Department.
,, Revenue do.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Boards, Vizagapatam.

Exd. A. S. Rodgers.

Govt. of {1872} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Vizagapatam,

&c., &c., &c.

Dated July, 20th.

Recd. *Encl.*

G. O., 20th July 1872, No. 915.

JULY.
Nos. 92-93.

Reviewing the report on the working of the Vizagapatam District Municipalities for 1871-72.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Bunkepatam during the Official year 1871-72.

	1871-72								
	Detail of minor heads			Totals of major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Balance brought forward—				817	11	7			
(a.) Municipal Fund									
(b.) Endowments									
2. Assignments and allotments by Government—									
(a.) Surplus Pound Fund									
(b.) Ferry Rents									
(c.) Fishery Rents									

3. Rates and Taxes, &c.—	Arrear. RS.	A.	P	Current. RS.	A.	P.			
(a.) Rate on Houses, &c. (Section 40)...	76	1	4	929	5	2	1005	6	6
(b.) Taxes on Arts, &c. (Section 57)...	84	1	4	176	11	0	185	12	4
(c.) Taxes on Vehicles, &c. (Section 63)	8	.	.	395	8	0	403	8	0
(d.) Registration of Carts (Section 73)...	13	2	8	134	5	4	147	8	0
(e.) Tolls (Section 77)... ...				5084	5	4	5084	5	4
(f.) Fees (Sections 106 123, 125, 130, 131, 136, bye-laws, and Schedule A.)	181			831			8492		
				14					
(g.) Magisterial Fines (Section 17)				16					
				8541					
							9310	4	4

4. Fees in Schools and Training Institutions... ... ...

STATEMENT I.—Revenues and Receipts of the Municipal Fund, &c. (*Continued.*)

	1871.2 Detail of minor heads RS. A. P.	1871.2 Totals of major heads. RS. A. P.	RS. A. P.
5. Endowments and sundry Contributions and Donations—	Brought forward		9310 4 4
(a.) Hospitals.....			
(b.) Choultries			
(c.) Educational...			
(d) Miscellaneous...		× 49 11 8	49 11 8
6. Contributions from Local Funds—			
(a.) For Public Works—			
Communications			
School Buildings			
&c., &c., &c.,			
(b.) Educational—			
For Training Schools...			
&c., &c., &c.,			
(c.) Miscellaneous—			
Hospitals			
&c., &c., &c.			
7. Miscellaneous—			
(a.) Rents of Municipal Markets...			
(b.) Rents and Fees in Municipal Slaughter-houses...			
(c.) Sale of Sweepings (Section 98)			
(d.) Private scavenging...			
(e.) Sale of materials and Tools and Plants &c...		+ 19 11 8	20 4 8
(f.) Avenues			
&c., &c., &c.			
	Carried forward		9360 . .

× June 15. 7.8 Sale of old Materials 11.0.0 Rd. Cards 14.4.0

STATEMENT I.—Revenues and Receipts of the Municipal Fund, &c.—(*Concluded*)

	1871.2 Detail of minor heads RS. A. P.	1871.2 Totals of major heads. RS. A. P.	RS. A. P.
Brought forward			9360 . .
8. Advances recovered—			
(a)			
(b.)			
(c)			
Total.....			9360 . .

NOTE TO STATEMENT I.

1. House and land rates are levied at 3 per cent.
2. Taxes on Arts, &c., are at the following rates:— Vide Schedule B
   (*e.g.*—The maximum schedule rates, or half schedule rates, or such and such classes and items at such and such rates. Music Bands & Jugglers in the Limits
3. Taxes on vehicles are levied at the following rates. Vide Schedule C
4. Carts are registered at the following rates. 2 Rs for a Cart and pair of Bullocks
5. Tolls are levied at the following rates. Vide Schedule D— Traffic Carts ½ rates
6. License fees are at the rates sanctioned in G. O: Vide Schedule A

TEMENT II.—Expenditure from the Municipal Fund of the Town of Bimlipatam
for the Official year. 1871-72

	1871-72								
	Detail (minor heads.)			Totals (major heads.)					
	RS.	A.	P.	RS	A.	P.	RS.	A.	P.
ANT I.—(Public Works)—									
I. New Works—									
(a.) Communications				2664	7	11			
(b.) Educational...									
(c.) Sanitary and Miscellaneous.									
2. Repairs—									
(a) Communications				1275	6	11			
(b) Educational...									
(c.) Sanitary and Miscellaneous.									
3. Establishment									
4. Tools and Plant and Contingencies				26	15				
5. Contributions to Local Funds—									
(a.) For									
(b) &c., &c.									
Total, Grant I...							3967	0	11
GRANT II.—(Education)—									
I. Training Schools—									
(a.) Establishment									
(b.) Contingencies									
2. Municipal Schools—									
(a.) Establishment									
(b.) Contingencies									
3. Salary Grants									

STATEMENT II.—Expenditure from the Municipal Fund, &c.—(*Continued.*)

	187/.2 Detail (minor heads) RS.	A	P	Totals (major heads.) RS	A.	P.	RS.	A.	P
GRANT II.—(Education)—(*Concluded.*)									
4. Results' Grants				2368	.				
5. Contribution to Local Funds for Educational Inspectorate...									
6. Miscellaneous									
Total, Grant II...				2368	.				
GRANT III.—Sanitation and Medical Services—									
1. Hospitals and Despensaries—									
(a.) Establishment ...Grant...				550	.	.			
(b.) Medicines and Supplies									
(c.) Diet of Patients.									
(d.) Sundries and Contingencies.									
2. Vaccination—									
(a.) Establishment									
(b.) Contingencies									
3. Registration of Births and Deaths—									
(a.) Establishment									
(b) Contingencies									
4. Conservancy—									
(a.) Establishment				135	.	.			
(b.) Sanitary Service (cost of Conservancy Carts, &c.)				2346	.	.			
(c.) Cleansing of Tanks, Wells, and Drains ...									
(d.) Contingencies									
Total, Grant III...				3031	.	.			

STATEMENT II.—Expenditure from the Municipal Fund, &c.—(*Continued.*)

	187/.2 Detail (minor heads.) RS.	A.	P.	Totals (major heads.) RS	A.	P.	RS.	A.	P.
GRANT IV.—Miscellaneous Municipal purposes—									
1. Lighting—									
(a.) Establishment									
(b.) Contingencies									
2. Markets—									
(a.) Establishment									
(b.) Contingencies									
3. Choultries—									
(a.) Establishment									
(b.) Contingencies									
(c.) Feeding Travellers...									
4. Watering Streets and planting Avenues									
5. &c., &c.									
Total, Grant IV...									
GRANT V.— Supervision and Management—									
1. Office—									
(a.) Establishment				957	.	.			
(b.) Contingencies				×257	5	11			
2. Miscellaneous—									
(a.) Census				887	.				
(b.)									
Total, Grant V...				1302	12	11			
Ddvances recoverable									
Refunds other than of current taxes				800	0	4			
Grand Total, Expenditure...							9337	6	2
Balances—									
(a.) Municipal Fund							3 22	9	10
(b.) Endowments							9360	.	.
Total...									

× Amounts for 50 Jamabandi 33.0.0 Pension 19.11.1 Temporary Establishment 5.0.0 Contingencies 19.12.1 Establishment 46.3.6 Contingencies 84.6.5

STATEMENT II-A.—Detail of Allotment for Expenditure on Public Works estimated to cost Rupees 100 or upwards.

PART I.—NEW WORKS.

No.	Project.	Amount of Estimate.	Past Expenditure.	Expenditure in 1871-2	Remarks.
(a.)	Communications...				
1	Roads N.W.	1800	2057.5.4	1604.1.9	
2	Drains do	1200	935.14.6	1060.6.2	
3	Municipal Rooms		470.10.9		
4					
	Petty Works and Reserve..	3000	3463.14.7	2664.7.11	
	Total...				
(b)	Educational...				
1					
2					
3					
	Petty Works and Reserve..				
	Total...				
(c)	Sanitary and Miscellaneous.				
1					
2					
3					
	Petty Works and Reserve..				
	Total...				
	Grand Total...	3000	3463.14.7	2664.7.11	

PART II REPAIRS.

No.	Project.	Grant.	Remarks.
(a.)	Communications...		
1	Roads	835.3.1	
2	Drains & Trees	226.3.6	
3	Buildings	164.3.5	
	Petty Repairs and Reserve.		
	Total...	1225.10	
(b.)	Educational		
1			
2			
3	Petty Repairs and Reserve.		
	Total...		
(c.)	Sanitary and Miscellaneous.		
1			
2			
3	Petty Repairs and Reserve.		
	Total ...		
	Grand Total...	1225.10.0	

STATEMENT II.-B.—Detail of Municipal Establishment—(Co

—	No.	Salary per mensem. Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals, major heads.
GRANT I.—Public Works—								
Overseers...								
Maistries	×1	8	.	.	48	.	.	
Road Coolies								
&c.								
Total...								48.0.0
GRANT II.—Education—								
1. Training Schools—								
Masters								
Clerks								
Servants								
Total...								
2. Municipal Schools—								
Masters								
Clerks								
Servants								
Total...								
GRANT III.—Sanitation and Medical Services—								
1. Hospitals and Dispensaries—								
Medical Subordinates								
Clerks...								
Servants								
Total...								
2. Vaccination—								
Vaccinators	1	10	.	.	110	.	.	
Peons								
Total...								110.0.0

× 6 months

STATEMENT II.-B.—Detail of Municipal Establishments—(*Concluded.*)

—	No.	Salary per mensem. Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals, major heads.
GRANT III.—Sanitation, &c.—(*Concluded.*)								
3. Registration—								
Registrars...	a 1	10	.	.	90	.	.	
Peons	1	5	.	.	45	.	.	
Total...	2	15	.	.	135	.	.	
4. Conservancy—								
Nuisance Inspectors	3	70	.	.	770	.	.	
Maistries	1	3	12	.	41	4	.	
Scavengers	12	39	.	.	429	.	.	
Toties	19	42	12	.	470	4	.	
Peons	b 4	27	.	.	279	8	.	
&c., &c. Carts	2	18	.	.	198	.	.	
Total...	41	200	8	.	2188	.	.	2188.0.0
GRANT IV.—Miscellaneous, Municipal purposes—								
1. Lighting—								
Massaljies...								
Total...								
2. Markets—								
Superintendents								
Servants								
3. &c., &c.								
Total...								
GRANT V.—Supervision and Management—								
1. Office—								
Manager	1	55	.	.	605	.	.	
Clerks	1	20	.	.	220	.	.	
Accountants								
Peons	2	12	.	.	132	.	.	
Tax Collectors								
&c., &c.								
Total...	4	87	.	.	957	.	.	957.0.0

a For 9 Months

STATEMENT III.— Municipal of

Abstract of Deposits Account for the year 187 .

	RS	A	P		RS	A	P
Balance brought forward				Credit to Municipal Funds			
Deposits by appellants				Returned to appellants			
Do. by renters				Do. to renters			
Do. by contractors				Do. to contractors.			
Do. as security by Municipal servants.				Do. to Municipal Servants. ...			
				Work done			
Deposited for the execution of work for which private parties are liable.				Returned to parties....			
Deposits under Sections 55, 76, 79. 122, 143, 149, or bye-laws.				Paid to claimants.			
				Balance...			
Total...				Total...			

STATEMENT IV.—Municipality of Bimlipatam

Demand, Collection, and Balance Statement for the year 1871-72

CURRENT.

—	1 Demand assessed.			2 Collected.			3 Remitted on appeal or otherwise.			4 Written off as irrecoverable.			Total, (Columns 2, 3, 4.)			Balance		
	RS.	A.	P.	RS.	A.	P.	RS	A	P.	RS.	A	P	RS.	A	P.	RS	A.	P.
Rate on Houses, &c.... ...	929	5	2	929	5	2							929	5	2			
Taxes on Arts, &c.	2297	8	4	2297	8	4	80	8	.				2378	.	4	80	8	.
Tolls	5084	5	11	5084	5	11							5084	5	11			
Total...	8311	7	5	8311	7	5	80	8	.				8391	11	5	80	8	.

ARREARS.

—	1 Balance of old demand.			2 Arrears of previous year.			3 Total demand			4 Collected.			5 Remitted			6 Written off,			Totals, Columns 4, 5, 6.)			Balance.		
	RS.	A.	P	RS.	A	P	RS.	A	P	RS.	A	P	RS.	A	P	RS.	A	P	RS.	A	P	RS.	A	P
Rate on Houses &c	76	1	4							76	1	4							76	1	4			
Taxes on Arts, &c,	105	4	.							105	4	.							105	4	.			
Tolls.....																								
Total...	181	5	4							181	5	4							181	5	4			

Bimlipatam
1st April 1872.

H. M. Pinnard
Auditor

STATEMENT I. A.—Endowments entrusted to the Municipal Commissioners under Sections 15 and 16, for the official year 187 .

Name of Institution.	Amount of funded Capital.	Balance.	Interest or produce of land.	Appropriation from Capital for expenditure.	Contributions and donations of all kinds.	Sale of medicines or sundry property.	Total (Columns 3—7.)	Current charges (Statements II. and III.)	Allotted for Public Works, Statement II. A.	Total charges.	Balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals and Dispensaries.....												
2. Choultries...												
3. Educational.												
4. Miscellaneous....												

Roads

Commercial Place		Yds	1228	8	.			
New Hospital		"	30	3	4	6		
Short Street			135	121	1	.		
Old Jail	do		176	103	7	11		
Market Lane			84	37	4	5		
Umuang	"		112	35	15	6		
Kristiah	"		283	42	13	9		
Cannon	Street		15	7	14	3		
James	do		50	23	12	5	1604	1 9

Drains

Bandy Stand	Cut	V	Stone	22	29	15	1		
Commercial Place		V	+ Masonry	184	193	4	1		
Custom House			do	39	33	1	3		
Hotel Street		V		198	132	12	.		
Esplanade			Masonry	84	81	6	.		
Buggy Lane		V		57	47	12	.		
Circular Road	Cov^{d}		Masonry	7	21	8	.		
James Street			do	5	9	.	.		
Varsity Row St		V		339	370	.	.		
Pagoda Street			Masonry	60	141	11	9	1060 6 2	2664 7

Repairs

Roads

Esplanade			71	12	.		
Bandy Stand			4	2	6		
Town			193	12	6		
Hugh Street			39	3	4		
Forest Street			10	10	10		
Strand			42	11	9		
Dutch Road			11	15	6		
Pumapoy's Lane			2	2	2		
Circular Road		145	91	4	6		
South Street		226	91	14	4		
Lung	"		19	11	6		
Pagoda	"		1	6	10		
Hotel	"	316	112	3	4		
Factory	"	323	136	.	.		
George	"	180	36	4	.	885	3 1

Drains

Forest St		68	8	.	
Sea	"	1	11	.	
Hugh	"	10	2	.	
South	"	3	7	8	
Hotel	"	6	6	.	
Factory	"	.	12	.	
		90	14	8	

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam
during the Official year 1871-~~72~~ or from 1st May to 31st March 1872.

	1871-72								
	Detail of minor heads			Totals of major heads.			Budget Estimate		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Balance brought forward—									
(a.) Municipal Fund	"	"	"	3,029	30 7	9	2,000	"	"
(b.) Endowments	"	"	"	"	"	"	"	"	"
2. Assignments and allotments by Government—									
(a.) Surplus Pound Fund	"	"	"	"	"	"	"	"	"
(b) Contribution due on the following items for ~~(b.) Ferry Rents~~ ... ... April 1871 @ 25 per Cent.									
~~(c.) Fishery Rents~~									
Wages & Office Establishment 285-8-"									
Do to Conservancy — 684-4-"									
House rent — 20-"									
989-12-"				"	"	2477	"		

Rates and Taxes, &c —	Arrear. RS.	A	P	Current. RS.	A.	P.					
(a.) Rate on Houses, &c. (Section 40)...	"	"	"	"	"	"	2,899	12 1	"	"	2,500	"	"
(b.) Taxes on Arts, &c. (Section 57)...	35	"	"	8,476	6	6	8,511	6 6	"	"	9,650	"	"
(c.) Taxes on Vehicles, &c. (Section 63)	"	"	"	"	"	"	2,164	3 4	"	"	2,292	"	"
(d.) Registration of Carts (Section 73)...	"	"	"	"	"	"	118 9	13 4	"	"	138	"	"
(e.) Tolls (Section 77)... ...	857	"	"	7,779 90	4		8,636 7	9 4	"	"	8,327	"	"
(f.) Fees (Sections ~~106~~ 52, ~~123, 125, 130, 131,~~ 136, bye-laws, and Schedule A)	"	"	"	"	"	"	148	5 "	"	"	382	"	"
(g.) Magisterial Fines (Section 17)	892								22,479	1 7			
									892				
									21,587				
Fees in Schools and Training Institutions...													
				Carried over					25,756	" 4	25,289	"	"

STATEMENT I.—Revenues and Receipts of the Municipal Fund, &c. (*Continued.*)

	1871-72 Detail of minor heads RS.	A	P.	Totals of major heads. RS.	A.	P.	Budget Estimate RS	A	P
5. ~~Endowments and sundry Contributions and Donations~~— Brought Over	~	~	~	25756	~	4	25289	~	~
(a.) Hospitals									
(b.) Choultries									
(c.) Educational...									
(d.) Miscellaneous...									
6. Contributions from Local Funds—									
(a.) For Public Works—									
Communications									
School Buildings									
&c., &c., &c.,									
(b.) Educational—									
For Training Schools...									
&c., &c., &c.,									
(c.) Miscellaneous—									
Hospitals									
&c., &c., &c.,									
7. Miscellaneous—	~	~	~	~	~	~	463	~	~
(a.) Fines and Forfeitures	20	15	7						
(a.) ~~Rents of Municipal Markets... ... ...~~									
(b.) Fee on Pendals	48	8	~						
(b.) ~~Rents and Fees in Municipal Slaughter-houses...~~									
(c.) Sale of Sweepings (Section 98)	157	8	~						
(d.) Fee on Commercial Shed ..	335	8	6						
(d.) ~~Private scavenging... ... ...~~									
(e.) Rent of a room in the Office	45	~	~						
(e.) ~~Sale of materials and Tools and Plants ... ...~~									
(f.) Sale of Municipal Ground Avenues	112	8	~						
(g.) Rent of Fishery Tank	77	~	~						
(h.) ~~Sale of Carts Nos~~									
(i.) Sale of Cart Nos	1	6	~						
(i.) Recovery of Sum decreed in favor of Municipality	1	8	~						
(k.) Sale of Trees blown down	5	8	~						
(l.) Rent of Back water ground	5	8	~						
Carried over	804	14	1	25756	~	4	25752	~	~

STATEMENT I.—Revenues and Receipts of the Municipal Fund, &c.—(*Concluded*)

	1871-72 Detail of minor heads. RS.	A.	P.	Totals of major heads. RS.	A.	P.	RS.	A.	P.
Brought over	804	14	1	25756	~	4	25752	~	~
(m) Fee on Certificates & Duplicates	~	5	~						
~~8. Advances recovered—~~									
(k) Sale of Copies of "Jones's Improvement Act" English	1	6	6						
(o) Refund of Charges made in Excess to the Police in 1870-71 Sanctioned in Proceedings of Govt dated 19th August 1871 No 1277 Para 5—	712	6	3	1518	15	10			
Total.....	807			27275	~	2	25752	~	~

NOTE TO STATEMENT I.

1. House and land rates are levied at 3 per cent.
2. Taxes on Arts, &c., are at the ~~following~~ rates:— mentioned in Schedule B
   (*e. g.*—~~The maximum schedule rates, or half schedule rates, or such and such classes and items at such and such rates.~~
3. Taxes on vehicles are levied at the following rates. mentioned in Schedule C
4. Carts are registered at the following rates. One Rupee for each Registration
5. Tolls are levied at the following rates. mentioned in Schedule D
6. ~~License fees are at the rates sanctioned in G. O.~~

Vizagapatam Municipal Office 31st March 1872

R. Keyser [illegible] Watson
Secretary pro tem

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Vizagapatam
for the Official year. ~~1871-72~~ or from 1st May 1871 to 31st March 1872.

	1871-72						1 Works. 2 Repairs 3 Conservancy 4 Schools 5 Dispensary 6 Establishment 7 Vaccination 8 Registration
	Detail (minor heads.)			Totals (major heads.)			
	RS.	A.	P.	RS	A.	P	RS. A. P.
GRANT I.—(Public Works)—							
I. New Works—							
(a.) Communications	644	14	—				
(b.) Educational...	—	—	—				
(c.) Sanitary and Miscellaneous.	482	—	10	1126	14	10	1 2,500 — —
2. Repairs—							
(a) Communications	6,619	14	1				
(b) Educational...	—	—	—				
(c.) Sanitary and Miscellaneous.	592	10	1	7212	8	2	2 8481 — —
3. Establishment							
4. Tools and Plant and Contingencies							
5. Contributions to Local Funds—							
(a.) For							
(b.) &c., &c.							
Total, Grant 1...	—	—	—	8339	7	—	
GRANT II.—(Education)—							
I. Training Schools—	—	—	—	371	4	—	
(a.) Establishment							
(b.) Contingencies							
2. Municipal Schools—							
(a.) Establishment							
(b.) Contingencies							
3. Salary Grants							
Carried over	—	—	—	371	4	—	— — —

STATEMENT II.—Expenditure from the Municipal Fund, &c.—(*Continued.*)

	1871-72 Detail (minor heads) RS.	A.	P.	Totals (major heads.) RS	A.	P.	RS.	A.	P.
GRANT II.—(Education)—(*Concluded.*) Brought over	~	~	~	371	4	~	4 / 1123		
4. Results' Grants	~	~	~	1108	8	~			
5. Contribution to Local Funds for Educational Inspectorate...									
6. Miscellaneous									
Total, Grant II...	~	~	~	1479	12	~	~	~	~
GRANT III.—Sanitation and Medical Services—									
1. Hospitals and Despensaries—	~	~	~	642	10 8		5 / 700	~	
(a.) Establishment									
(b.) Medicines and Supplies									
(c.) Diet of Patients, ...									
(d.) Sundries and Contingencies									
2. Vaccination—									
(a.) Establishment	377	~	~						
(b.) Contingencies	1	9	6	378	9 6		7 / 264	~	~
3. Registration of Births and Deaths—									
(a.) Establishment	300	~	~						
(b.) Contingencies	30	9	1						
(c.) Miscellaneous	3	4	~	333	13 4		8 / 330		
4. Conservancy—									
(a.) Establishment	7985	~	6						
(b.) Sanitary Service (cost of Conservancy Carts, &c.)	~	~	~						
(c.) Cleansing of Tanks, Wells, and Drains ...	26	11	8						
(d.) Contingencies	74	6	11						
				8086	3 1		3 / 7334	12	~
Total, Grant III...				9140	4 4				

STATEMENT II.—Expenditure from the Municipal Fund, &c.—(*Continued.*)

43

	1871-72 Detail (minor heads.) RS.	A.	P.	Totals (major heads.) RS	A.	P.	RS.	A.	P.
GRANT IV.—Miscellaneous Municipal purposes—									
1. Lighting—									
(a.) Establishment									
(b.) Contingencies									
2. Markets—									
(a.) Establishment									
(b.) Contingencies									
3. Choultries—									
(a.) Establishment									
(b.) Contingencies									
(c.) Feeding Travellers...									
4. Watering Streets and planting Avenues ... ... Charges attending the first & final									
5. &c., &c. Enumerations									
(a) Establishment - - - - - - -	215	14							
(b) Contingencies - - - - - - -	22	10	~	238	15	~	~		
Total, Grant IV...				238	15	~			
GRANT V.— Supervision and Management—				9 / 743					
1. Office—									
(a.) Establishment	2,822	14	9						
(b.) Contingencies	221	6	10						
2. Miscellaneous— - - - - - - - - - -	367	13	8						
(a.)				3,412	5	3	6 / 5019	4	~
(b.)									
Total, Grant V...				3,412	5	3			
Grant VI Police									
~~Advances recoverable~~									
(a) wages &c.a	~	~	~	504	4	1			
~~Refunds other than of current taxes~~ Total Grant VI	~	~	~	504	4	1			
Grand Total, Expenditure...				23414	15	8	25,752	~	~
Balances—									
(a.) Municipal Fund	~	~	~	3860	~	0			
(b.) Endowments									
Total...				27275	~	2	25,752	~	~

Vizagapatam
Municipal Office
31st March 1872

C. Watson

Statement II-A Detail Allotment for Expenditure on Public Works estimated to cost Rupees 100 or upwards

Part I New Works

No	Project	Amount of Estimate	Past Expenditure	Expenditure in 1871-72	Remarks
(a)	Communications				
1	Road to Native burial Ground	212-14-"	"	150-"	
2	Do from Allipur to Dondaparty	256-4-"	"	100-"	
3	Do from Dondaparty to Gerrigedda	100-"	"	14-8-"	
4	Path way to Privy on the Swamp	110-"	"	110-"	
	Petty Works and Reserve	270-6-"	"	270-6-"	
	Total	949-8-"	"	544-14-"	
(c)	Sanitary and Miscellaneous				
1	Parapet wall by Edge of Battery	237-7-"	"	170-"	
2	Sinking well at Waltair	300-"	"	15-15-"	
	Petty Works and Reserve	296-1-10	"	296-1-10	
	Total	833-8-10	"	482-"-10	
	Grand Total	1783-"-10	"	1126-14-10	

Part II Repairs

No	Project	Amount of Estimate	Past Expenditure	Expenditure in 1871-72
(a)	Communications			
1	Breaches in the Causeway Road	456-3-"	362-"	98-1-9
2	Causeway road	550-"	"	300-"
3	Road from Racquet Court to Woolagedda Bridge	549-7-3	"	415-"
	Carried over	1555-10-3	362-"	813-1-9

Part II Repairs (continued)

No.	Project	Amount of Estimate	Past Expenditure	Expenditure in 1871-72.
	Brought over	1555-10-3	362--	813-1-9
4	Road from old Telegraph Office to Collector's House	193-14--	---	193-14--
5	Do from Mr. Gorkay's House to Maharaja's Bungalow	837-12--	---	837-12--
6	Tyala Ramaswamys Street	112-8--	---	112-8--
7	Road from B Adepa's House to the Beach	238-9-11	---	238-9-11
8	Road from Civil Dispensary to Hindu Reading room	343-2--	---	343-2--
9	Allipur Road	166-13-4	---	166-13-4
10	Road from Battery to Ca---way	184-8--	---	184-8--
11	Road from Seetaramaswamy's Temple to Ducumbay	120--	---	120--
12	Road to Dykes Tank	117-14--	---	117-14--
13	Road from Normal School to Mr. A. V. Nursing Rums House	100--	---	100--
14	Beach road	4373-8-2	---	1844-12-4
	Petty Repairs and Reserve	1546-14-9	---	1546-14-9
	Total	9891-2-5	362--	6619-14-1
(C)	Sanitary and Miscellaneous			
1	Commercial Shed	112-3-7	57--	61-12-7
	Carried over	112-3-7	57--	61-12-7

Part II Repairs (Concluded)

(47)

No.	Project	Amount of Estimate	Past Expenditure	Expenditure in 1871-72
	Brought over	112-3-7	57--	61-12-7
2	Western Ferry Boat	290-4-8	---	290-4-8
	Petty repairs and Reserve	240-8-10	---	240-8-10
	Total	643-1-1	57--	592-10-1
	Grand Total	10534-3-6	413--	7212-8-2

Statement II B. Detail of Municipal Establishments

	No.	Salary per mensem	Salaries per annum	Totals by major heads
Grant I. – Public Works.	–	. – .	– . –	. –
Total	.	– – –	– . –	. –
Grant II. – Education –				
1. Training Schools				
Grant to Normal School	–	– – –	371 4 –	
Total		. – .	371 4 –	
4 Results Grants				
Grant to lower class Schools	–	– – –	1108 8 –	
Total	–	– – –	1108 8 –	1479-12-
Grant III Sanitation and Medical Service				
1 Hospitals and Civil Dispensaries				
Grant to Civil Dispensary	–	– – –	641 10 8	
Total		– – –	641 10 8	
2 Vaccination				
(a) Establishment				
Superintendent from 1st June 1871 to 2d February 1872 being 9 Months	1	15 –	135 –	
Vaccinator	1	12 –	132 –	
Do	1	10 –	110 –	
(c) Contingencies				
Stationery	–	– –	3 7 6	
Total	–	– – –	378 9 6	

Statement II B Detail of Municipal Establishments (Continued)

	No.	Salary per mensem	Salaries per Annum	Totals by major heads
3. Registration. –				
(a) Establishment.				
Superintendent from 1st May 1871 to 29th February 1872	1	10 –	100 –	
Registrars at 5 Rs each from 3 to	4	20 –	200 –	
			300 –	
(b) Contingencies.				
Stationery			15 5 1	
Printing Charges			15 4 –	
(c) Miscellaneous –				
4 Sign Boards			2 4 –	
Tom-tom man			1 – –	
Total		– – –	333 13 1	
4. Conservancy				
(a) Establishment				
Sanitary Inspectors from 13th May 1871 to 21st February 1872 being 9 Months and 10 days.	1	75 –	700 4 6	
Inspectors	2	25 –	550 – –	
Do	1	17 –	187 – –	
Do	4	15 –	660 – –	
Do	1	8 –	88 – –	
Maistries	2	8 –	88 – –	
Dram flushers	21	3 4 –	750 12 –	
Diggers	11	3 8 –	423 8 –	
Street Sweepers	2	3 – –	66 – –	
Men Sweepers	34	3 4 –	1215 8 –	
Carried over			4729 – 6	

Statement II B Detail of Municipal Establishments (Continued)

	No.	Salary per mensem	Salaries per Annum	Totals Major heads
Brought over			4729 " 6	
Women Sweepers	79	2 "	1738 " "	
Privy Jobies, Men	23	3 12 "	948 12 "	
Do do Women	23	2 4 "	569 4 "	
			7,985 " 0	
(c) Cleansing of Tanks, Wells and Drains				
Cleaning 60 wells		" " "	26 11 8	
(d) Contingencies.—				
Wooden Scrapers		" " "	15 2 4	
Grease for Pulleys		" " "	" 8 "	
Baskets for holding Sweepings		" " "	13 12 7	
Fid and Sheanes for Blocks		" " "	" 12 "	
Mamoties		" " "	13 13 "	
Hose and Sucker for Fire Engine		" " "	30 " "	
Repairs to Tools		" " "	74 7 6 11	
Total		" " "	8086 3 1	9,440-4-4
Grant IV Miscellaneous Municipal Purposes				
5 Charges attending the first and final Enumerations of the Census—				
(a) Establishment.—				
1 Gumasta and 1 Peon from 1st to 31st August 1871 @ 1 Rupee each per diem		3 14 "		
Carried over		3 14 "		

Statement II B Detail of Municipal Establishments (continued)

	No.	Salary per mensem	Salaries per Annum	Totals Major heads
Brought over		3 14 "		
3 Superintendents from 5th October to 15th November 1871 at 8 Rupees each		24 " "		
26 Enumerators from Do Do at 6 Rupees each		156 " "		
33 Do for the 15th November 1871 at 1 Rupee each		33 " "		
			216 14 "	
(b) Contingencies				
Stationery &c &c		" " "	22 1 "	
Total			238 15 "	238-15-
Grant V Superintendence and Establishment				
1 Office				
(a) Establishment				
Secretary and General Superintendent from 1st April to 1st May 1871 being 1 Month & 1 day	1	125 "	129 " 6	
Secretary and Accountant from 2d May 1871 to 29th February 1872 being 9 Months and 30 days		125 " "	1,245 15 6	
Accountant for April 1871	1	60 "	60 " "	
Do for 1st May 1871		75 "	2 6 9	
English Clerk for April 1871	1	20 "	20 " "	
Carried over			1,457 6 9	

Statement II B Detail of Municipal Establishments (continued)

	No	Salary per Mensem	Salaries per Annum	Totals Major Heads
Brought over			1457 0 9	
English Clerk from 1st May 1871 to 29th February 1872, 10 Months		25 —	250 —	
Vernacular Clerk for April 1871	1	12 —	12 —	
Do from May 1871 to February 1872 being 10 Months		15 —	150 —	
Do Do Do	1	11 —	110 —	
Peons from April 1871 to February 1872	2	5 —	110 —	
Tax Collector for April 1871	1	15 8 —	15 8 —	
Do Do from May 1871 to February 1872 being 10 Months		19 8 —	195 —	
Do Do from April 1871	1	7 —	77 —	
Do Do from Do Do	3	6 —	198 —	
Do Do from Do Do	3	5 —	165 —	
Do Do from May 1871 to February 1872 being 10 Months	1	5 —	50 —	
Sweeper from April 1871 to February 1872 being 11 Months	1	3 —	700 33 —	
			2822 14 9	
		Per Annum		
(b) Contingencies				
Tam-tom man		2 —		
Stationery		96 4 4		
Carried over		98 4 4	2822 14 9	

Statement II B Detail of Municipal Establishment (continued)

	Salary per Mensem	Salaries per Annum	Totals Major Heads
Brought over	98 4 4	2822 14 9	
Postage and Receipt Stamps	11 10 —		
Value of 13 Copies of "Towns' Improvement Act" (English)	9 2 8		
Printing Charges	68 7 2		
Travelling charges of Secretary & Bunlipatam on duty	10 —		
Binding Office Books	15 2 —		
Conveying fragments of roof belonging to the Commercial shed to the Office	1 3 —		
Value of 14 Copies of "Towns' Improvement Act" (Telugu)	6 5 —		
For conveying wooden posts containing House Nos. & Wallas	1 4 8	221 6 10	
2. Miscellaneous.—			
Fee for auditing Accounts	100 —		
Translating Municipal Proceedings	43 12 8		
Value of a Copy of Peoples Almanac &c	3 10 —		
Value of Cart Nos	— 9 —		
House rent for 11 Months at Rupees 20 per Month	220 —	367 15 8	
Total		3412 5 3	3412-5-3

Statement II B Detail of Municipal Establishments (concluded)

	Salary per Mensem	Salaries per Annum	Totals per Head
Grant VI Police—			
(a) Wages &c to the Police for april 1871	— —	504 4 1	
Total		— — —	504-4-1

Vizagapatam Municipal Office 31st March 1872

E. E. pr C. Watson Secretary M.C.

STATEMENT IV Municipality of Vizagapatam and Bandar for the year 1871-72

	1 Demand assessed.			2 Collected:			3 Remitted on appeal or otherwise.			4 Written off as irrecoverable.			Total, (Columns 2, 3, 4.)			Balance		
	RS.	A.	P.	RS.	A.	P.	RS.	A	P	RS.	A	P	RS.	A	P	RS	A.	P.
Rate on Houses, &c.... ...	3851	11	1	2899	12	1	109	8	—	—	—	—	3009	4	1	842	7	—
Taxes on Arts, &c.	10330	3	10	8511	6	6	209	10	8	—	—	—	8721	1	2	1615	2	8
Tolls	7979	9	4	7779	9	4	—	—	—	—	—	—	7779	9	4	200	—	—
Total...	22160	3	15	19190	11	11	319	2	8	—	—	—	19509	14	7	2657	9	8

ARREARS.

	1 Balance old demand.			2 Arrears of previous year.			Total demand			4 Collected.			5 Remitted			Written off.			Totals, Columns 4, 5, 6.)			Balance.		
	Rs.	A	P	Rs.	A	P	Rs.	A	P	Rs.	A	P	Rs.	A	P	Rs.	A	P	Rs.	A	P	Rs.	A	P
Rate on Houses &c.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxes on Arts, &c,	35	—	—	—	—	—	35	—	—	35	—	—	—	—	—	—	—	—	35	—	—	—	—	—
Tolls.....	857	—	—	—	—	—	857	—	—	857	—	—	—	—	—	—	—	—	857	—	—	—	—	—
Total...	892	—	—	—	—	—	892	—	—	892	—	—	—	—	—	—	—	—	892	—	—	—	—	—

Vizagapatam Municipal Office 31st March 1872

E. E. pr C. Watson Secretary M.C.

H. Pinhey Auditor

1871-72.

Municipality of Vizagapatam

Population as per Census of 1871 - 31,656

Area comprised within Municipal limits. acres 966.

House and Land rates assessed for 1872-73

- Dwelling and other Houses — No 3223 — Amount 1803 0
- Shops if separately assessed — No 84 — Amount 83 10
- Lands — No 97 — Amount Collected on assessment at 1½ per Cents 80 10

1967-

- Class I — No 1 — Amount 100
- Class II — No 13 — Amount 650
- Class III — No 90 — Amount 2250
- Class IV — No 135 — Amount 1620
- Class V — No 288 — Amount 1728
- Class VI — No 164 — Amount 492
- Class VII — No 706 — Amount 1412
- Class VIII — No 631 — Amount 631

1 13 90 135 288 164 706 631 = 2028

Tax on Arts 48 & 49

8883

1957
51
2008

Licenses on Carriages and Animals Schedule C. items

1 Rs	378	— —
2 Rs	297	— —
3 Rs	216	— —
4 Rs	567	— —
5 Rs	117	— —
6 Rs	120	— —
7 Rs	—	— —
8 Rs	6	— —
9 Rs	298	— —
10 Rs	—	— —
11 Rs	235	

2234

Carts registered — No 63

Amount 126 — —

License fees under Act and Bye laws — No of Licenses — 1

Amount — 28-8-—

Collection of taxes

House tax — No of Demand Notices Served 309.

No of Distress Warrants issued. None

No of Distraints made None

Amount recovered $

Other taxes — No of Prosecutions None

Amount involved. 0

Amount recovered on account of Tax. 0

Amount recovered by way of penalty. 0

Municipal office Vizagapatam 30th June 1892

No cases of oppression by Toll collectors have been brought to notice.

C. Watson

Secretary M. C.

Memo:

No difficulty has attended the working of the Act; but there has been much discontent in consequence of the various Taxes one man is subject to. Such as Profession Tax, House Tax, Land Tax &c. The people are willing to pay a Tax and prefer to pay it indirectly in the way of Market Tolls, which they pay but dont feel. Direct taxation they all complain of.

Persons living within the limits, whose incomes exceeded 750 Rupees, had to pay Income Tax on their incomes which included that from Profession, Land & House, already taxed by the Municipality

If indirect taxation be introduced, the annoyance and trouble now attending the collection of taxes in the direct way, would all be avoided and the people would have no cause of complaint-

(Signed) J. W. McKenzie. V. Pres.t.
(Signed) T. Pandoss
(Signed) C. Ranganaikloo
(Signed) J. D. Perriman
(Signed) P. Ragavoolu
(Signed) A. V. N. Apparoo
(Signed) B. Adeppa.

Commissioners.

(True Copy)
A Watson
Secretary m.c.

1872
Despatch
Encl. Return of Rs
in a letter from the
Collector of Vizagapatam
dated 10th June 1872 No 595

G.O. 20th July 1872 No 92-93
Report and Return
of the Commissioners of
the Municipality of Vizag
= patam as required in
Proceedings of Government
dated 15th May 1872
No 629.

Vizagapatam

Rs 7L 20th July 1872 Apps
Rs 7L 11750/72

1871 — 2 (11 Months.)

Municipality of Bimlipatam
Population as per Census of 1871. 8827
Area comprised within Municipal limits, Acres 110-18

"House and land rates assessed for 1872-3

Dwelling and other houses { No. 1908. of which 402 pay tax. / Amount Rs. 950.0.0

Shops assessed separately { No. _____ / Amount _____

Lands { No. _____ / Amount _____ / Acres _____

Percentage Rate adopted { Houses 3 per cent / Lands _____

"Tax on Arts &c

Class 1	No. 1 / Amount	91.10.8
Class 2	No. 12 / Amount	550.0.0
Class 3	No. 17 / Amount	389 11 4
Class 4	No. 7 / Amount	77 " "
Class 5	No. 42 / Amount	231 . .
Class 6	No. 30 / Amount	82.5.4
Class 7	No. 126 / Amount	231 . .
Class 8	No. 137 / Amount.	125 11 0
Lump Sums	Amount	73.6.4

372 5 1851-12-4

Letter
Number
of Enclosure

Licenses on Carriages and Animals Schedule C – items

1 R	1
3 Rs	9
6 Rs	12
9 Rs	25
18 Rs	4

Carts Registered — No 7/4 — Amount Rs 147/8

License Fees under Act & Bye-Laws — No. of Licenses 34 — Amount. Rs 14 . 4 . 0

Collection of Taxes

House Tax — June

- No. of demand Notices Served
- No. of Distress Warrants issued –
- Prop distraints made
- Amount Recovered

Cheer Taxes
34 Notices of demand served in respect of Profession Tax

- No. of Prosecutions
- Amount involved
- Amount Recovered on account of Tax
- Amount recovered by way of penalty

Memo of Actual Collections

House Tax	Rs 1005 . 6 . 6
Arts	1851 . 12 . 4
Vehicles	403 . 8 . 0
Carts	147 . 8 . 0
Tolls	5084 . 5 . 11
Sale of Materials	47 . 11 . 8

Office of Municipal Commission
Bimlipatam 18th May 1872

No 226

To,
The Ag President
Municipalities

Sir,

I This Commission has so recently sent in its Report on the working of the Municipality for 1871-2 that, in submitting the accompanying Statement agreeably to Government order No 627 of 4th May, there is not much to add.

2 The two direct taxes – those on Houses and Professions – are collected without difficulty, and, on the whole, are cheerfully paid. The Commissioners are of opinion that some line should be drawn in taxing petty traders – that is to say where profits are computed not to exceed a certain Monthly Sum (be it 10, 20 or 30 Rupees) there should be an exemption from the Profession tax.

3 We believe the incidence of Tolls to be fair, and that they form a very proper source of Municipal Revenue, and are in no wise detrimental to the traffic of the country. The only objection ever raised against them was by the Agent of Messrs Arbuthnot & Co, and that was in the year 1863 when the Municipality was worked under the voluntary system – the Tolls stood then, as they do now, at 2 annas on every Produce laden bandy, and the objector forced a reduction to the rate of one anna. This is clear evidence that Tolls fall upon the shoulders of the Commercial

classes in no slight degree. No instances (worth speaking of) of oppression or irregularity on the part of Toll Collectors have come to notice.

4 The feeling of the Town's people is distinctly favourable to the Municipality, and no better proof is wanted than that for 5 years the work was carried on under the voluntary principle. Cholera has not visited the Town since 1861.

I have the honor to be
Sir
Your most obedient Servt

P. Ripley
Vice President

(Original)

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vizianagram during the ~~Official year 187~~ 11 months Commencing 1st May 1871 and ending on 31st March 1872.

	1871-2. Detail of minor heads RS.	A.	P.	1871-2. Totals of major heads. RS.	A.	P.	Amount of Budget for 1871-72 RS.	A.	P.
Balance brought forward—									
(a.) Municipal Fund	894	6	3	-	-	-	176	5	2
(b.) Endowments	"	"	"	894	6	3			
Assignments and allotments by Government—									
(a.) Surplus Pound Fund	"	"	"						
(b.) Ferry Rents	"	"	"						
(c.) Fishery Rents	-	-	-						

Rates and Taxes, &c —	Arrear. RS.	A.	P.	Current. RS.	A.	P.				
a.) Rate on Houses, &c. (Section 40)	-	-	-	976	11	11	976 7	11	11	1052 16 -
b.) Taxes on Arts, &c. (Section 57)	-	-	-	2264	15	-	2264 5	15	-	2200 " "
c.) Taxes on Vehicles, &c. (Section 63)	-	-	-	809	-	-	809	-	-	1010 " "
d.) Registration of Carts (Section 73)	-	-	-	197	-	-	197	-	-	410 " "
e.) Tolls (Section 77)	11	2	6	5970	13	4	5981 2	15	10	6567 14 8
f.) Fees (Sections 106 123, 125, 130, 131, 136, bye-laws, and Schedule A.)	-	-	-	29 30	15	-	29 30	15	-	20 " "
g.) Magisterial Fines (Section 17)	-	-	-	3	-	-	3	-	-	20 " "
							10262 3	9	9	
Fees in Schools and Training Institutions	"	"	"				"	"	"	- - -
				Carried over			11157	-	-	11457 2 10

STATEMENT I.—Revenues and Receipts of the Municipal Fund, &c. (*Continued.*)

	1871-2						Amount of Budget for 1871-72		
	Detail of minor heads			Totals of major heads.					
	RS.	A.	P.	RS.	A.	P.	RS	A	P
5. Endowments and sundry Contributions and Donations— *Brought over*				11,157			11,575	2	10
(a.) Hospitals									
(b.) Choultries ...									
(c.) Educational ...									
(d.) Miscellaneous ...									
6. Contributions from Local Funds—									
(a.) For Public Works—									
Communications ...									
School Buildings ...									
&c., &c., &c.,									
(b.) Educational—									
For Training Schools ...									
&c., &c., &c.,									
(c.) Miscellaneous—									
Hospitals ...									
&c., &c., &c.									
7. Miscellaneous—									
(a.) Rents of Municipal Markets ...									
(b.) Rents and Fees in Municipal Slaughter-houses ...									
(c.) Sale of Sweepings (Section 98) ...	21	8					50		
(d.) Private scavenging ...									
(e.) Sale of materials and Tools and Plants ...	152	14	6				140		
(f.) Avenues ...									
(g) Cost of Registration boards for carts &c., &c., &c. recovered	24	10					28		
(h) Sale of municipal Land	43	1	4						
				242	1	10			
Carried over				11,399	1	10	11,573	2	10

STATEMENT I.—Revenues and Receipts of the Municipal Fund, &c.—(*Concluded*)

	1871-2						Amount of Budget for 1871-72		
	Detail of minor heads.			Totals of major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought over				11,399	1	10	11,575	2	10
8. Advances recovered—									
(a) Balance of Govt. Contribution for 1870-71.	993	3	11				1117	8	
(b.) Amount of advance recovered from Pleaser Civil Court	8	13	6						
(c) Arrears of Toll money for 1870-71				1002	7	5	220		
Total.....				12,401	8	3	12,912	10	10

NOTE TO STATEMENT I.

1. House and land rates are levied at 3 per cent.
2. Taxes on Arts, &c., are at the following rates:—
   (*e. g.*—The maximum schedule rates) ~~or half schedule rates, or such and such classes and items at such and such rates.~~
3. Taxes on vehicles are levied at the following rates. (*e. g. The maximum schedule rates*)
4. Carts are registered at the following rates. (*e. g. at 2 Rs per cart per annum.*)
5. Tolls are levied at the following rates. (*e. g. Half Schedule rates.*)
6. Licence fees are at the rates sanctioned in G. O.

Vizianagram. 6th May - 1872.

P Jagannadha Raz
Vice President
Municipal Commission
Vizianagram.

Attested
Town Supt.
& Secretary.

Auditor

STATEMENT I. A.—Endowments entrusted to the Municipal Commissioners under Sections 15 and 16, for the official year 1871/72

Name of Institution.	Amount of funded Capital.	Balance.	Interest or produce of land.	Appropriation from Capital for expenditure.	Contributions and donations of all kinds.	Sale of medicines or sundry property.	Total (Columns 3—7.)	Current charges (Statements II. and III.)	Allotted for Public Works, Statement II. A.	Total charges.	Balance.	Remarks,
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals and Dispensaries.....	"	"	"	"	"	"	"	"	"	"	"	
2. Choultries...	"	"	"	"	"	"	"	"	"	"	"	
3. Educational.	"	"	"	"	"	"	"	"	"	"	"	
4. Miscellaneous....	"	"	"	"	"	"	"	"	"	"	"	

Vizianagram.
May 1872.

P Jagannadha Raj
Vice President
M.C. Vizianagram.

Town Superintendent
& Secretary

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Vizianagram.
for the ~~Official year. 187~~ 11 months commencing
1st may 1871 & ending on 31st march 1872.

	1871-2. Detail (minor heads.) Rs.	A.	P.	1871-2. Totals (major heads.) Rs.	A.	P.	Amount of Budget for 1871-72. Rs.	A.	P.
GRANT I.—(Public Works)—									
1. New Works—									
(a.) Communications	3254	8	6						
(b.) Educational...	-	-	-						
(c.) Sanitary and Miscellaneous.	126	-	-	3380	8	6	3175	-	-
2. Repairs—									
(a) Communications	3466	2	2						
(b) Educational...	-	-	-						
(c.) Sanitary and Miscellaneous.	-	-	-	3466	2	2	3654	2	10
3. Establishment									
4. Tools and Plant and Contingencies	-	-	-	138	2	2			
5. Contributions to Local Funds—									
(a.) For									
(b.) &c., &c.									
Total, Grant 1...				6985	12	10	6829	2	10
GRANT II.—(Education)—									
1. Training Schools—									
(a.) Establishment	-	-	-	-	-	-	154	-	-
(b.) Contingencies	-	-	-				-		
2. Municipal Schools—									
(a.) Establishment	-	-	-	-	-	-	-	-	-
(b.) Contingencies	-	-	-	-	-	-	-	-	-
3. Salary Grants	-	-	-	-	-	-	-	-	-
Carried over	-	-	-	-	-	-	154	-	-

STATEMENT II.—Expenditure from the Municipal Fund, &c.—(*Continued.*)

	1871-2 Detail (minor heads) RS.	A	P	1871-2 Totals (major heads.) RS	A.	P.	Amount of Budget for 1871-72 RS.	A.	P
GRANT II.—(Education)—(*Concluded.*) *Brought over*	-	-	-	-	-	-	154	-	-
4. Results' Grants	292	5	8	292	5	8	184	-	-
5. Contribution to Local Funds for Educational Inspectorate	-	-	-	-	-	-	-	-	-
6. Miscellaneous	-	-	-	-	-	-	-	-	-
Total, Grant II...				292	5	8	338	-	-
GRANT III.—Sanitation and Medical Services—									
1. Hospitals and Despensaries—									
(a.) Establishment	-	-	-						
(b.) Medicines and Supplies	-	-	-						
(c.) Diet of Patients.	-	-	-						
(d.) Sundries and Contingencies	-	-	-						
2. Vaccination—									
(a.) Establishment	100	-	-						
(b.) Contingencies	3	-	-	103	-	-	110	-	-
3. Registration of Births and Deaths—									
(a.) Establishment	217	11	8						
(b) Contingencies	41	3	3	228	12	11	252	-	-
4. Conservancy—									
(a.) Establishment	2716	7	7	-	-	-	3124	-	-
(b.) Sanitary Service (cost of Conservancy Carts. &c.)									
(c.) Cleansing of Tanks, Wells, and Drains	-	-	-	-	-	-	60	-	-
(d.) Contingencies	-	-	-						
				2716	7	7			
Total, Grant III...				3041	3	8	3536	-	-

STATEMENT II.—Expenditure from the Municipal Fund, &c.—(*Continued.*)

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	1871-72 Detail (minor heads.) RS.	A.	P.	1871-72 Totals (major heads.) RS.	A.	P.	Amount of Budget for 1871-72 RS.	A.	P.
GRANT IV.—Miscellaneous Municipal purposes—									
1. Lighting—									
(a.) Establishment	-	-	-	-	-	-	275	-	-
(b.) Contingencies	-	-	-	-	-	-	-	-	-
2. Markets—									
(a.) Establishment	-	-	-	-	-	-	-	-	-
(b.) Contingencies	-	-	-	-	-	-	-	-	-
3. Choultries—									
(a.) Establishment	-	-	-	-	-	-	-	-	-
(b.) Contingencies	-	-	-	-	-	-	-	-	-
(c.) Feeding Travellers...	-	-	-	-	-	-	-	-	-
4. Watering Streets and planting Avenues	-	-	-	-	-	-	-	-	-
5. &c., &c.	-	-	-	-	-	-	-	-	-
Total, Grant IV...				-	-	-	275	-	-
GRANT V.— Supervision and Management—									
1. Office—									
(a.) Establishment	1384	7	-						
(b.) Contingencies	172	12	1	1557	3	1	1734	8	-
2. Miscellaneous—									
(a.) Census Expenditure	108	6	-						
(b) Registration Boards for Carts	35	6	10						
(c.) Court Expenses.	31	13	-						
(d) Land	31	11	6	207	11	4	200	-	-
(e) Translating &c Proceedings									
Total, Grant V...				1864	14	5	1934	8	-
Advances recoverable	-	-	-	90	-	-	-	-	-
Refunds other than of current taxes	-	-	-	-	-	-	-	-	-
Grand Total, Expenditure...	-	-	-	12,253	5	6	12,912	10	10
Balances— on 31st March 1872.									
(a.) Municipal Fund	-	-	-	148	13	6	-	-	-
(b.) Endowments									
Total...	-	-	-	12401	3	8	12,912	10	10

Verified as correct
6th May - 1872.

Auditor P Jagannatha Rau
Vice President
Municipal Council

STATEMENT II-A.—Detail of Allotment for Expenditure on Public Works estimated to cost Rupees 1,00 or upwards.

PART I.—NEW WORKS.

No.	Project.	Amount of Estimate.	Past Expenditure.	Expenditure in 1871-72.	Remarks.
(a.)	Communications...				
1	Roads	1000-0-0	"	1153-6-8	owing to more work done than Estimate.
2	Bridges	300-0-0	"	565-15-2	
3	Unsecured Jumas	800-0-0	"	594-13-6	Work not Completed.
4	Drains Culverts, walls &c	1075-0-0	"	940-5-2	
	Petty Works and Reserve..				
	Total...	3175-0-0	"	3254-8-6	
(b)	Educational...				
1					
2	None	"	"	"	
3					
	Petty Works and Reserve..				
	Total...	"	"	"	
(c)	Sanitary and Miscellaneous.				
1	Latrines	"	"	12.6-0	
2					
3					
	Petty Works and Reserve..				
	Total...	"	"	12.6-0	
	Grand Total...	3175-0-0	"	3380-8-6	

PART II REPAIRS.

No.	Project.	Grant.	Remarks.
(a.)	Communications...		
1	Roads	3401-4-2	
2	Repairing drains & parapet walls	64-14-0	
3			
	Petty Repairs and Reserve.	"	
	Total...	3466-2-2	
(b.)	Educational		
1			
2	None	"	
3			
	Petty Repairs and Reserve.		
	Total...	"	
(c.)	Sanitary and Miscellaneous.		
1			
2	None	"	
3			
	Petty Repairs and Reserve.		
	Total ...	"	
	Grand Total...	3466-2-2	

P. Jaganathaiya
Vizianagram. Engineer

Statement II.-B.—Detail of Municipal Establishments.

—	No.	Salary per mensem. Rs.	A.	P.	Salaries per annum. 10 months Rs.	A.	P.	Totals, major heads.
Grant I.—Public Works—								
Overseers...								
Maistries								
Road Coolies								
&c.								
Total...								
Grant II.—Education—								
1. Training Schools—								
Masters								
Clerks								
Servants								
Total...								
2. Municipal Schools—								
Masters								
Clerks								
Servants								
Total...								
Grant III.—Sanitation and Medical Services—								
1. Hospitals and Dispensaries—								
Medical Subordinates								
Clerks...								
Servants								
Total...								
2. Vaccination—								
Vaccinators	1	10	—	—	100	—	—	
Peons								
Total...	1	10	—	—	100	—	—	100—

Statement II.-B.—Detail of Municipal Establishments—(*Concluded.*)

—	No.	Salary per mensem. Rs.	A.	P.	Salaries per annum. 10 months Rs.	A.	P.	Totals, major heads.
Grant III.—Sanitation, &c.—(*Concluded.*)								
3. Registration—								
Registrars ... ... 2 appointed on 5th May 1871 & one on 17th May 1871	3	22	8	—	217	11	8	
Peons								
Total...	3	22	8	—	217	11	8	217-11-8
4. Conservancy—								
(a) Nuisance Inspectors at Rs 30-— ... for 6 months and at Rs 36-— for 4 months, deducting fines	(a) 3	36	—	—	320	—	7	
(b) Maistries ... ... at Rs 9-4— for 8 months and Rs 9-12 for 2 months, deducting fines	(b) 3	9	12	—	90	2	8	
(c) Scavengers ... ... 15 for 6 months & 19 for 4 months and at Rs 3-4-— for 8 months & Rs 3-4-— for 2 months deducting fines	(c) 19	61	12	—	495	11	4	
(d) Toties ... ... 62 for 6 months & 68 for 4 months at 2-—-— Rs for 8 months and 2-4-— &c., &c. for 2 months, deducting fines	(d) 68	153	—	—	1303	9	8	
(e) Bandees 6 for 6 months & 7 for 4 months deducting fines	(e) 7				506	15	4	
Total...					2716	7	7	2,716-7-7
Grant IV.—Miscellaneous, Municipal purposes—								
1. Lighting—								
Massaljies...								
Total...								
2. Markets—								
Superintendents								
Servants								
3. &c., &c.								
Total...								
Grant V.—Supervision and Management—								
1. Office—								
Manager	1	75	—	—	750	—	—	
Clerks ... ... at Rs 12-8-— for 6 months and Rs 15-—-— for 4 months.	1	15	—	—	135	—	—	
Accountants	1	25	—	—	250	—	—	
Peons	2	10	—	—	100	—	—	
Tax Collectors ... ... Office deputies & fines Receipt for deputy fine	2	12	—	—	119	12	—	
&c., &c.	1	3	—	—	29	11	—	
Total...					1,384	7	—	1,384-7-—

H. Cockburn
Deputy Collector
Vizianagram
6th May 1872.

P. Jugganadhum
Vice President Municipal Commission Vizianagram

Town Surveyor & Secretary

D195

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STATEMENT III.— Municipal of *Vizianagram.*

Abstract of Deposits Account for the year ~~187~~ 11 months
Commencing 1st May 1871 and ending on 31st March 72.

	RS	A	P		RS	A	P
Balance brought forward				Credit to Municipal Funds			
Deposits by appellants				Returned to appellants			
Do. by renters				Do. to renters			
Do. by contractors				Do. to contractors.			
Do. as security by Municipal servants.				Do. to Municipal Servants. ...			
				Work done			
Deposited for the execution of work for which private parties are liable				Returned to parties....			
Deposits under Sections 55, 76, 79, 122, 143, 149, or bye-laws.				Paid to claimants.			
				Balance...			
Total...				Total...			

Vizianagram.
May 1872

P Jagannadha Roy Municipal
Vice President Town Sept.
& Commissr Vizianagram. & Secretary.

STATEMENT IV.—Municipality of Vizianagram

Demand, Collection, and Balance Statement for the year 187 11 months Commencing 1st May 1871 and ending 31st March 1872.

CURRENT.

—	1 Demand assessed.			2 Collected.			3 Remitted on appeal or otherwise.			4 Written off as irrecoverable.			Total, (Columns 2, 3, 4.)			Balance		
	RS.	A.	P.	RS.	A.	P.	RS.	A	P.	RS.	A	P	RS.	A.	P.	RS	A.	P.
Rate on Houses, &c.... ...	1014	3	8	976	11	11	"	"	"	36	15	6	1013	11	5	"	8	3
Taxes on Arts, &c.	2439	"	"	2264	15	"	"	"	"	161	1	"	3425	"	"	10	"	"
Tolls	6567	14	8	5970	13	4	"	"	"	"	"	"	5970	13	4	597	1	4
Total...	10021	2	4	9212	8	3	"	"	"	201	"	6	9413	8	9	607	9	7

ARREARS.

—	1 Balance of old demand.			2 Arrears of previous year.			3 Total demand			4 Collected.			5 Remitted			6 Written off.			Totals, Columns 4, 5, 6.)			Balance.		
	Rs.	A.	P	RS.	A	P	RS.	A	P	Rs.	A	P	Rs.	A	P	RS.	A	P	Rs.	A.	P	Rs.	A	P
Rate on Houses &c.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Taxes on Arts, &c,	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Tolls...	224	10	1	"	"	"	224	10	1	11	2	6	"	"	"	"	"	"	11	2	6	213	7	7
Total...	224	10	1	"	"	"	224	10	1	11	2	6	"	"	"	"	"	"	11	2	6	213	7	7

Vizianagram
6th May 1872.
H. Richard
Auditor

S. Jagannadha Rau
Vice President
M. & Commission
Vizianagram

T. Viranna
Town Surveyor
& Secretary

S.O-9 20 Jul. 92-93.

1872.

Parliament

Local Acquisitions

Report and Annual Statements of the Municipality of Batticaloa for 1871.

Report of the Batticaloa Municipal Commissioners for 1871.2

The accompanying Statements show the Receipts of this Municipality to have been Rs 8543 - against an Estimate of Rs 8823: the Arrack and Rofession tax giving Rs 1851 against Estimate of Rs 2146: the Cattle tax Rs 403 against Rs 404: the Tolls Rs 5084 against Rs 5041: and other items Rs 197. against Rs 202. The decrease in the Arrack and Rofession tax is accounted for by the exemption of numbers of petty Traders, the Commissioners being of opinion that it was not contemplated by the Act that such people - eking out precarious livings of a few Rupees monthly - should be made to pay a tax, while the comparatively well-to-do classes, earning fixed salaries up to Rs 30 monthly, were left untaxed - The Tolls, which figure as usual for nearly two thirds of the Receipts, have been collected without the slightest murmuring from any quarter. It may not be out of place to point out that without Tolls this Municipality could scarcely be carried on, for, even by increasing the House tax to its full limit, the income, exclusive of this source, would amount to but Rs 4700. The Commission

do not think it expedient to raise the House tax above 3%

2 In the expenditure there is to be noted a refund to Government of Rs 711.4.4 on account of overdrawings in the two previous years: a refund to the Police of Rs 86.12.0 on account of some old building materials: a payment to the Hospital of Rs 275, as ordered by Government and in excess of Estimate: and a payment to Schools, under the Result system, of Rs 134.8.0 in excess. These charges with the decrease in the Profession tax, have necessarily occasioned some departure from the Estimates

3 The Census gave the following Returns:

Hindoos	8262
Mussulmans	276
Europeans and Eurasians	289
The population	8827

the cost of taking it is stated at Rs 88.7.

4 The management of the Hospital remaining in private hands, no report is required from this Commission. It may, however, be noted that the institution appears to be well appreciated and to grow in public favour

5 The Registration of Births and Deaths places the former at 149 and the latter 171: which is almost manifestly inaccurate. Now that the people have become acquainted with the system & that no taxation is attached to it, they will no doubt in the future comply with the requisition of the Act.

6 The Vaccination Return is again unsatisfactory. The people have still shown themselves averse to vaccination, whilst, on the other hand, the work has been thrown back by constant want of proper lymph. In the first 8 months of the year there were only 33 cases of which but 12 proved successful. But the Returns for the last 3 Months show a marked improvement viz: 79 cases, of which 52 were successful, and there is every reason to believe that the next year will show a much more satisfactory result.

7 In spite of the long continued drought and dearness of food, the Public health has been good. The Wells in the Town are naturally running rather low; but there is no reason to fear any actual deficiency of water. Two or three cases of small-pox have been reported, but the Town has been quite free of Cholera.

The Municipal arrangements have continued to work smoothly and to the decided advantage of the people.

Bimlipatam
12th April 1872

P. Ripley
Vice President

1872
Department
Enclosure to No 2.

In a letter from the Collector of Vizagapatam dated 10th June 1872 No 595

To Chairman and Secretary of the Municipality of Bimlipatam
Copy of the Municipal Statement for the year 1871-72.

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To
The President
Municipal Commissioners
Vizagapatam

Sir

I have the honor to inform you that I have carefully examined and checked all the Accounts, Vouchers, and Books belonging to the Municipality Bimlipatam for the year ending 31st March 72. and have found the same to be in order, and to have been kept carefully and accurately in every respect.

The total Receipts for the year amount to Rupees Nine thousand Nine hundred and sixty one (9961) Disbursements, Rupees Nine thousand Nine hundred and thirty three, annas

annas Six, pies two, (9337. 6. 2) thirty
three, showing a balance of Rupees Twenty
two, annas nine, pies Ten, (22. 9. 10)
to the credit of the Municipal Fund
and which balance is correct, according
to a memorandum furnished me
by the Dy Collector of this Town.

I have the honor
to be Sir
Your obedt Servt
A. M. Pickard
Auditor

Vizagapatam. 3d April. 72.

dont print

Civil Dispensary Vizagapatam

Annual abstract Return of Sickness and Mortality in the year 1871.

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		Average Annual Strength	Remained 31st December 1870	January	February	March	April	May	June	July	August	September	October	November	December	Total	Total treated	Discharged	Died	Remaining	Average Daily Sick for the Year
European	In Patients	-	-	1	2	-	4	1	4	1	1	2	1	1	-	18	18	16	2	-	1 1/2
	Out Patients	-	8	63	56	65	54	48	48	64	71	84	84	62	57	756	764	758	-	6	11
Native	In Patients	-	13	18	14	26	14	13	15	21	15	18	19	11	22	206	219	185	20	14	14 3/8
	Out Patients	-	123	530	525	580	563	535	546	649	649	697	857	731	758	7642	7765	7698	5	62	80 1/4

Vizagapatam
1st January
1872.

H. Adams
Surgeon

35

Surgeon Adams
April 4th 1872

1872
Department.
Enclosure No 5.
In a letter from the
Collector of Vizagapa-
tam dated 10th June 1872
No 595

Auditor's Report of
the Municipality of
Vizagapatam for the
year ending 31st March
1872.

In Fund 1175/72

1871
Civil Division Vizagapatam
Annual abstract
Return of Sickness
and Mortality.

6R

95

To
The President
Municipal Commissioners
Vizagapatam

Sir

I have the honor to inform you that I have examined and checked the Accounts belonging to Vizianagram Municipality and have found them to be correct with the exception that a sum of Rs 4554. 10. 10. has been expended on Roads for which not a single Receipt can be produced.

The amount above mentioned is made up as follows and will be found in Statement No II A under the heading of "New Works"

			Rs 1153. 6. 8
Part II	Repairs		3401. 4. 2
			4554. 10. 10.

The opening Balance to credit on the 1st May 1871. was. Rs 894. 6. 3
Receipts for the year ending 31 March 72 11506. 13.
12401. 3. 3
Disbursements do do ... 12253. 5. 5
Balance on closing the Books ... Rs 147. 13. 10

The Balance of Rs (147. 13. 10) one hundred and forty seven, annas thirteen, pie Ten, as shown above

is correct and in accordance
with the amount shown to credit
of the Vizianagram Music Fund
in a memorandum signed by
the Dy Collector of that Town
dated 29th April 1872.

I have the honor to be
Sir
Your obedt Servt
Asst Paymaster &
Auditor

Vizagapatam 11 May 1872.

To

The President

Municipal Commissioners

Vizagapatam

Sir

With reference to the Gov: order dated 19 Augt. 71. No 1277. Para: 7.— I have the honor to inform you that I have audited the Vegetâna gram of April 1871. and have found them to be correct.

The arrears of Rs 220. outstanding against Tolls on 31 May 71 and reported as such in last year's audit were collected and credited to the Municipal Fund in April 71.

The total Receipts for the month of April 71 amount to (including the opening Balance of Rs 176. 6. 2) Rs 1876. 3. 6

Disbursements 981. 13. 3

Balance Sgl. 6. 3

The Balance of Rupees Eight hundred and Ninety four, annas six pie three, is correct and is shown as the opening Balance to credit of the Municipal Fund in my Veeramapuram audit of this years accounts, dated 11. May 1872.

I have the honor to be
Sir
Your obed.t Servt.

Auditor

Bellary 13 May 1872.

52
Sanitation
Rec'd Aug 15 1872

1872
Department
Sanitation No 6

From a letter from the
Collector of Vizagapatam
dated 10th June 1872
Rs. 3795.

Abstract Report of
the Municipality of
Vizianagram for the
month of February 1872.

Received Rupees 1795/12

Bimlipatam 23 April 1872

To
The President
Municipal Commissioners
Vizagapatam

Sir

I have the honor to inform you that I have audited the Vizagapatam Municipal accounts for the year ending 31st March 1872 and have found the Books, Receipts, etc, to be in order and correct.

The total Receipts for the year amount to Rs 24245. 8. 5

Disbursements 23414. 15. 8

830. 8. 9

The Opening Balance to credit on 1. May. 71 } 3029. 7. 9

Leaving a Balance to credit of Rs 3860. 0. 6

Rupees Three thousand Eight hundred & Sixty Pie Six, which is correct as certified by the Dy: Collector at Vizagapatam on the 31 March 1872.

I have the honor to be
Sir
your obedt Servt
A. M. Pierard
Auditor

Total Rupees 25752 - -

Total Rupees 25752 - -

Report of the Municipal Commissioners Vizagapatam

1 The following report shews the operations of the Municipality of Vizagapatam during the Official Year 1871-72 under Act III of 1871.

2. Under G. O. dated 27th June 1871 No. 927, the following Estimates of Receipts and Expenditure were passed.

Receipts.		Expenditure.			
Current.		1 Public Works.			
Rate on Houses &c.a	2,500 —	Roads and Bridges	New Works	1,200 —	
Tax on Arts &c.a	9,625 —		Repairs	7946 — 9,146 —	
Tax on Vehicles &c.a	2,292 —	Buildings	New Works	1,000 —	
Registration of Carts &c.	138 —		Repairs	490 — 1,490 —	
Tolls	8,327 —	Drains	New Works	300 —	
License Fees &c.a	299 —		Repairs	45 — 345 —	
Fines &c.a	83 —	2. Education			
	23,264 —	Primary Schools		664 —	
Arrears.		Normal School		459 — 1,123 —	
Tax on Arts &c.a	25 —	3 Sanitation and Medical Service.			
Miscellaneous	463 —	Conservancy		7,284:12 —	
Balance	2,000 —	Dispensary		700 —	
		Vaccination		264 —	
		Registration		330 —	
		Wells		50 — 8,628:12 —	
		4 Miscellaneous			
		Office &c.a		479:4 —	
		Censuses		500 —	
		Ferry Boats		340 — 5019:4 —	
Total Rupees	25,752 — —	Total Rupees			25,752 — —

1872
Dr. Sarbadhikari
Encl. Statement of Rs. 4

In a letter from the Collector of Vizagapatam dated 14th June 1872

Rs. 3795.

Audited & passed by the Municipality of Vizagapatam for the year ending 31st March 1872.

Examined & Passed 11/7/72

47/72
Sanctioned
Fort St. George
Revd. April 24/72

Answered 5/7/72
Acct. 29/7/72

Receipts.

The following Abstract of Demand Collection and Balance gives the details of the Receipts

No.	Heads	Estimate for 1871-72	Actual for 1871-72	Increase	Decrease
2	Assignments and Allotments by Government				
	Government Contribution	2477 —	2477 —	— —	— —
3	Rates and Taxes &c.				
	(a) Rate on Houses &c.	2,500 —	2899 12 1	399 12 1	— —
	(b) Tax on Arts &c.	9650 —	8,511 6 6	— —	1138 9 6
	(c) Tax on Vehicles &c.	2,292 —	2,164 3 4	— —	127 12 8
	(d) Registration of Carts &c.	138 —	118 13 4	— —	19 2 8
	(e) Tolls	8,327 —	8,636 9 4	309 9 4	— —
	(f) Fees Section 52 & 136 and Schedule A	382 —	1485 —	— —	233 11 —
7	Miscellaneous	463 —	1578 15 10	1055 15 10	— —
		23752 —	24245 8 5	2012 12 3	1519 3 10
				1519 3 10	
	Nett Increase			493 8 5	

The causes of Increase and decrease are given below.

The increase under this head is the Government Contribution on the Expenditure in May (for April) 1871, which was through an oversight not provided for in the Estimate.

This is the first year in which the House tax has been imposed in this Municipality. The increase is consequent on the assessment which was made with greater accuracy than the Estimate.

The decrease is owing to the prevailing famine whereby a number of persons have emigrated to the Mauritius and other places, and to many having given up trade.

A few native gentlemen having left the place and taken away their conveyances is the cause of this decrease.

Registration of Carts &c. — Requires no particular remarks.

The balance of Tolls in arrears having been collected in the current year is the cause of the increase.

Fees &c. Section 52 & Schedule A. The sums obtained in farming out the Cart stand being much less than was anticipated in framing the Estimate is the cause of the decrease

The increase is consequent on the fees collected on goods deposited in the Commercial Shed and the proceeds from the sale of Municipal ground having exceeded the Amount anticipated, and to the sum of Rupees 712 — — — overpaid to the Police by the

the Municipality having been refunded under Order of Government dated 19th August 1871. No. 1277.

Expenditure.— The following is an Abstract shewing the Estimated and Actual Expenditure

No.	Heads	Estimate for 1871-72	Actual for 1871-72	Increase	Decrease
	Grant I Public Works				
1	New Works	2,500 — —	1,126 14 10	— — —	1,373 12
2	Repairs	8,481 — —	7,212 8 2	— — —	1,268 7 10
	Grant II Education	1,123 — —	1,479 12 —	356 12 —	— — —
	Grant III Sanitation and Medical Services	8,628 12 —	9,440 4 4	811 8 4	— — —
	Grant IV Miscellaneous Municipal purposes.				
	Censuis.				
	(a) Establishment	— — —	238 15 —	— — —	— — —
	Grant V Supervision and Management	5,019 4 —	3,412 5 3	— — —	1,606 14 9
	Grant VI. Police	— — —	504 4 1	504 4 1	— — —
		25,752 — —	23,414 15 8	1,672 8 5	4,248 7 9
					1,672 8 5
	Net decrease				2,575 15 4

The causes of increase and decrease are given below.

The decrease under this head is owing to no fit site being as yet available for building the Pucka Privies which

which was provided for in the Estimate.

III

The decrease is attributable to the repairs not being required to the extent anticipated.

A larger sum than was estimated, having been disbursed under "Results' Grants" as passed by the Director of Public Instruction has occasioned the increase.

The Salary of a Sanitary Inspector who held office for 9 months being incurred caused the increase in the Actual. the charge being from Savings under "Supervision & management."

Censuis.— The charges under this head were not incurred to the extent anticipated the charge was provided for in the Estimate under "V Establishment" the total amount incurred in taking the Censuis of this Municipality is Rupees 397-13-10 of which Rupees 158-14-10 was charged in 1870-71.

Supervision & management.— The decrease in the actual is consequent in the Salary of the Accountant whose duties were incorporated with those of the Secretary who was relieved of the Sanitary work

work, not being incurred, also to the items "contingencies and Miscellaneous" Estimated under this head having been charged under separate budget heads to which they belonged.

This was a sum due on account of wages &c. to the Police for April 1871 charged in May not being provided for in the Estimate

Sanitation 3. The work of filling up the Swamp lying to the west of the Town has been commenced with by the Prisoners whose services were placed by Government in G.O. dated 23d January 1872 No. 86 at the disposal of the Municipality.

Owing to the failure of the N.E. Monsoon the supply of water from Tanks and wells has been greatly diminished, to remedy which 2 new wells are being sunk and the 60 existing wells and 1 Tank have all been thoroughly cleansed thereby tending to increase the water supply.

The town is swept out twice a day and the sweepings disposed of to the best advantage.

The drainage of the Town has also been well attended to. Nine New drains measuring 370 yards have been constructed.

The dry Earth Conservancy System adopted in the Latrines, is renewed twice a week and serves to make the place less offensive than before.

Vaccination 4. Two Vaccinators are maintained by the Municipality; the number vaccinated is 747 of which 675 have been successful, a Superintendent to supervise the operations of the Vaccinators has been appointed in this Year, which has led to the better working of the Vaccinators.

Births and Deaths 5 The number of births registered is Males 460 and Females 416 in all 876.

The number of deaths registered in the year is Males 396 and Females 442 in all 838 being 77 in excess of the preceeding Year.

The people view with more favor the duty of furnishing information touching a birth which they at first regarded with suspicion attributing the Registration to a purpose on the part of Government to impose a personal tax.

Public Health 6. The health of the Town has been on the whole good and although the N.E. Monsoon has failed

there

there has been comparatively but a small increase of Mortality.

Census

7. The population according to the final Enumeration taken in November 1871 is estimated at 31,656 of which are Hindus, 27,032.
Mahomedans – 3307.
and Christians – 1317.
31,656

Civil Despensary

8. In the estimated amount of Contribution to the Civil Dispensary Rupees 700 – – the Sum of Rupees 641-10-8 was paid by this Municipality into the Treasury.

By the Civil Surgeon's Annual report (copy enclosed) on the operations of the Civil Dispensary, it appears that the health of the people has been good, that there was no increase of Sickness or prevalence of Epidemics in the past year, notwithstanding the untoward State of the Seasons. It gives also the number of indoor patients at 287 and out patients to be 8529; during the year 20 deaths occurred among those treated in Hospital and 5 among those treated at their own houses. The Dispensary is entirely supported by H.H. the Maharaja of Vizianagrum. The building is stated to be in good repair, certain additions and improvements have been made for the accomodation of both the Hospital Assistant and patients. The Conduct of the Hospital Assistants Lr Appaw and J. Lr. Allagaraswamy are favorably noticed by the Civil

Civil Surgeon

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Vizagapatam
Municipal Office
31st March 1872

Vice President

one

G.O. 20th July 1872 No 593

No 595. Vizagapatam, 18th June 1872.

From, K. J. Melville Esquire,
Ag. Collector.

To, The Honorable K. S. Ellis, C. S.,
Chief Secretary to Government.
Fort Saint George.

Sir,

I have the honor to submit the annual Reports of the Municipalities of Vizagapatam, Bimlipatam and Vizianagram for 1871-72, together with the necessary accounts and Auditor's reports. That for Palcondah which has not yet come to hand will be forwarded when received.

2 The accounts and reports, it will be observed, are under G. O. dated 31st March 1871 No 436 made up only for the eleven months commencing on the 1st May 1871, and ending on the 31st March 1872.

3 The transactions of each Municipality are noticed below

Vizagapatam — 4 The year opened with a balance of Rs 30297-9. The receipts amounted to Rs 24,245-8-5 making in all Rs 27,275-11-2. The expenditure was Rs 23,414-15-8 leaving a balance of Rs 3,850-11-6. There is a large decrease of Rs 1138-9-6 in the collections of Taxes on arts, which is attributed to the prevailing scarcity owing to which some have emigrated and others given up their trade. Notwithstanding this, it will be observed that there is a net increase of Rs 493:8:5 in the actual receipts as compared with the Estimated figures, which has been explained to be owing

1 obly

1st[ly], to the Government contribution on the expenditure for April 1871 not having been by oversight included in the Estimate,

2ndly, to the Assessment on houses which was imposed for the first time during the year having been made with greater accuracy than the Estimate, and

3rdly, to the balance of tolls in arrears having been collected during the year.

5 In the expenditure, on the other hand, there is a net decrease of Rs. 2,575-15-4. The causes are given below.

1 New Works- No good site was available on which to build the Privies estimated for, and

2 Repairs. These were not required to the extent anticipated.

6 Notwithstanding the failure of the season, the public health has been good. To increase the water supply wells are under construction, and 60 existing wells and tanks have been thoroughly cleansed. The work of reclaiming the swamp to the west of the Town has been commenced by the Prisoners whose services were placed at the disposal of the Commissioners under G. O. dated 23rd January 1872, 8 of 86.

7 A report on the working of the Civil Dispensary drawn up by the Civil Surgeon is enclosed.

Bimlipatam.

8 The Receipts including the balance amounted to Rs. 9,360. The expenditure was Rs. 9,337-6-2 and the closing balance Rs. 22-9-10.

9 The actual collections shew a decrease of Rs. 280, below the Estimate, which is chiefly owing to the exemption by the Commissioners of numbers of petty traders of precarious earnings of a few Rupees monthly from liability to pay taxes on carts and Professions.

10 In the expenditure there is an increase of Rs. 513-11-6 over the Estimates. The reason has been fully explained by the Commissioners in Para 2 of their report.

11. The Public Health was good during the year.

12. The Civil Dispensary not being under the Municipality is not noticed here, but has been reported on in the Local Funds' report.

Vizianagram.

13 The balance remaining on hand at the beginning of the year was Rs. 894-6-3. The receipts during the year were Rs. 11,506-13-. making a total of Rs. 12,401-3-3. The expenditure amounted to Rupees 12,253-5-5, leaving a balance of Rs. 147-13-10.

14 The Collections were less by Rs. 511-7-7 than the estimated amount owing to the rental of tolls not having been fully realized within the close of the year. The balance will, however, be collected during the current year.

15 The details of expenditure are given at full length in paras 10 to 12 of the Commissioners' report.

16. The public health has been good.

17 In reference to G. O. dated 4th May last, 8 of 627, I have the honor to forward in the form therewith circulated information required for each Municipality in reference to the working of the Towns Improvement Act together with separate reports of the Commissioners on the subject. My own opinion is that Municipal taxation is the most unpopular of

of all forms of taxation - far more so than the Income tax which touches the few but does not affect the many. Municipal taxation spares no one and many have to pay twice over as for instance a house tax and a professional tax. I have no hesitation in saying that if the money required were raised by a single tax notwithstanding it might equal in amount the aggregate of the present taxes it would be far less unpopular. In towns where, as in Vizagapatam a large proportion of the inhabitants are Europeans the institution is more popular and works more satisfactorily, but in its present complicated form it is quite unsuited to even grown villages as Palcondah even though they may go by the name of towns.

I have the honor to be,

Sir,

Your most obedient servant.

C Cameron

Asst Collector.

123 21

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Presidt. of the Municipal Commissioners in the Vizagapatam Dt., dated 10th June 1872, No. 595.

Order thereon of Dated 20th July 1872 No. 915.

Vizagapatam. The first ~~observation that~~ the report of the Commissioners does not afford much information regarding the working of the Act in the Town of Vizagapatam, but from their Memorandum attached to the Report it appears that discontent is manifested at

A/1.

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From C. Porter Esqr.
Dated 10th June 1872.
Rec'd 12th Do.
No. 595.
Forwarding Report of Municipal Commissioners of Vizagapatam and Memorandum.

From C. Porter Esqr.
Dated 10th June 1872.
Rec'd 12th Do.
No. 595.
Forwarding Report of Municipal Commissioners of Vizagapatam and Memorandum.

To the Govt. Department
From
The Collector
Vizagapatam
To the Chief Secretary
to Govt.
Dated 10th June 1872.
Rec'd 12th Do.
No. 595.
Forwarding Report of Municipal Commissioners of Vizagapatam and Memorandum.

No. 915.

Letter from Collector, Vizagapatam, dated 10th June 1872, No. 595.

Forwarding Report of Municipal Commissioners of Vizagapatam and Memorandum.

Read.

Ordered.

at the number of the taxes
that are imposed, and that
the populace would pre-
fer to pay only one tax
of an indirect nature such
as a market tax or toll.
It is also stated in this
Memorandum that it is
considered a grievance that
persons whose income ex-
ceeds Rs 750 per annum
(now Rs 1000) should be
obliged to pay a profes-
sional tax to the Munici-
pality, and, in addition,
the Imperial Income
Tax. The tax on Arts,
Professions, &c., yielded
Rs 8,511 in 1871-72, or
more than any other
source of income, and
the largest amount was

realized

125 22

realized under Class ~~III~~
while the largest number
were ranged under class
VII. The next largest
source of Income was the
Tolls which realized Rs
7,779.

2. The total receipts were
Rs 24,245 or Rs 493 in
excess of the estimate, and
this, notwithstanding that
Rs 1,615 of the demand
in respect of taxes on
Trades &c. remained un-
collected. This latter is
accounted for by the
prevalence of ~~fever~~ scarcity
during the year, which in-
duced many persons ei-
ther to Emigrate or give
up trade.

3. The expenditure fell

short

short of the estimate (Rs 25,752) by upwards of Rs 2500 especially under the heads New Works and Repairs. It seems that the ~~provision~~ Repairs was over-estimated for in the budget, and that the grant for New Works was not fully appropriated, owing to no convenient site being available for the proposed privies.

4. The Civil Dispensary was entirely supported by ~~H. H.~~ the Maharajah of Vizianagram and during the year, 7698 out-patients and 185 in-patients were treated. The Board is glad to observe that the health of the inhabitants

inhabitants of Vizagapatam is reported to have been good notwithstanding the exceptionable character of the year.

5. Bimlipatam. The accounts submitted with the report on the working of this Municipality have not been correctly prepared, ~~and the Board has omitted to send up the report and Statement of the Auditor.~~

In Statement II A "Wells" are entered as Communications instead of under the head "Sanitary and Miscellaneous", and Statement III appears unintelligible. Against "Taxes on Arts &c" the current demand expected is

is entered at Rs 2297-8-4
and ~~the whole of~~ this ap-
pears to have been collected,
and Rs 80-8-0 remitted,
and yet there is a balance
of Rs 80-8-0! Again, the
statement of arrears of
the same tax is incorrect
~~Reference~~ as ~~from~~ Statement I
it appears that only Rs
84-1-4 were realized,
while Statement II ex-
hibits the arrears as collected
in full. There has evi-
dently been a confusion
of "Current Demand" and
"Arrears" in preparing the
Accounts.

6. The attention of the
President is drawn to
G.O. 28th October 1876
from which he will
see that when Statements

I

129 with 24

I and II are used for Re-
ports, the last column
should show the major
heads of the budget es-
timates. In the present
instance the heading of
this column has been left blank
and the actuals of the
year are entered in it.

7. The total receipts of
the year came to Rs
8543 or about Rs 300
less than the budget es-
timate, and the expendi
ture was Rs 9337 leaving
a balance of Rs 22 in
favor of the Municipal
fund.

8. The Govt. are glad to
observe that the inhabi-
tants of Bunderpatam
are so decidedly in favor

of

of the Municipality. The Vice President states that the house tax and professional tax are collected without any difficulty, and advocates the retention of the tolls from which by far the largest portion of the municipal income is derived. The tolls realized Rs 5084 during the year, while the other sources of income taken together, judging from the current collections, do not yield one half that amount. The tolls thus appear to be a necessity to the very existence of the Municipality, and Government are gratified to observe that the collection of them has not been hitherto attended with any instances of irregularity or oppression.

9. Vizianagram. The Government in Council regret to observe from the Auditor's report that large payments were made by this Municipality during the year without being supported by proper vouchers. At the time of audit not a single receipt could be produced for the expenditure of Rs 4554 on New Works and Repairs. They consider that the President should have noticed this irregularity and desires him now to report fully as to the circumstances under which this

this large amount was paid.

10. The total receipts came to Rs 11,506, the chief item being tolls, and the sum expended was Rs 12,253. At the close of the year there was a balance, in favor of the Municipal fund, of Rs 147.

11. The additional information submitted with reference to G.O. 4 May 1872 shows that the Towns' Improvement Act has worked successfully in Vizianagram. The Vice President, P. Jagannada Rao, observes that the improvements in the way of widening streets, making drains,

and

133 1873

and constructing culverts, carried out since the introduction of the Towns' Improvement Act would otherwise have been executed in 50 years. [illegible] consider that this is, though doubtless exaggerated, a gratifying acknowledgment of the usefulness of this Municipality.

[illegible]

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To
The Secretary of the Municipal Commrs.
in the Vizagapatam Dist.
Public Works' Dept. 2
Revenue Dept. 2
Board of Revenue 2
Accountt General 6
Sanitary Commr. 6
Inspt. Genl. I. Med. Dept. 6
Director of Public Instn 2
President of the Local Fund
Boards - Vizagapatam 6

B/E Dept.

106 2845

Govt. of {1872} Madras.

Financial

To
The Presdt. Munl. Commrs.
Vizagapatam
&c.

Dated July 20.
Recd.
1872, No. 915.

Nos. 92. 93.

Reviewing the report on the working of the Vizagapatam Municipalities for 1871-72.

T. 628

92-93