M.R.O. 1—77,006—3-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____ 7

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 791 Press ~~Mis.~~

70-72

Dated 7 — 5 — 1874.

53/54

Not to be folded or roughly handled

Read the following papers :—

No. 70. From J. R. DANIEL, Esq., President of the Municipal Commissions, Vizagapatam, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Vizagapatam, 29th January 1874, No. 116.

I have the honour to forward, herewith, the Budget Estimates for 1874-75 of the Municipalities of Vizagapatam, Bimlipatam, and Vizianagram. The Government in their Proceedings, No. 1886, dated 20th December 1873, having directed the abolition of the Municipality at Palcondah from the close of the current official year, the Budget Estimate for that Municipality has not been submitted.

2. I. VIZAGAPATAM.—*Receipts.*—The balance at the beginning of 1874-75 is estimated at Rupees 1,590. The increase is owing to the charges under Grants III. and IV. for the current year not being likely to be incurred to the extent anticipated. The receipts including the balance are estimated at Rupees 16,900 against Rupees 24,760 of 1873-74.

3. The difference is Rupees 7,860, and is chiefly due to the abolition of the professional tax. In the item of Tolls an increase of Rupees 850 is estimated on the supposition that the tolls would fetch the same amount as is expected to be collected during the current year, viz., Rupees 9,900.

4. The variations in other items are trifling, and call for no remark.

5. *Expenditure.*—The estimated expenditure for 1874-75 is Rupees 16,620 against Rupees 24,260 of the current year. The expenditure under the seveal heads has necessarily been curtailed to meet the reduced receipts, consequent on the abolition of the Professional tax.

6. No new works have been proposed to be undertaken, while under Repairs a reduction of Rupees 1,490 has been effected by adopting a fixed scale of payment for the maintenance of the roads.

7. Nothing has been provided for Training Schools under G.O., No. 426, dated 28th March 1873.

8. The Results Grants have been reduced with reference to the actual payments during the current year. The contribution to the Deputy Inspector of Schools has been omitted with reference to the order above quoted. The decrease under 1., Hospital and Dispensaries, Grant III., is trifling.

9. All possible reductions have been made in establishments and other charges to suit the reduced income.

10. II. BIMLIPATAM.—*Receipts.*—The receipts are estimated at Rupees 7,500 against Rupees 9,400 of 1873-74. The decrease is chiefly due to the abolition of the Professional tax, and to the reduction in the rate of House-tax from Rupees 3 to Rupees 1½ per cent.

11. *Expenditure.*—A sum of Rupees 2,500 has been provided for New Works and Repairs. This has been considered quite sufficient for the next year.

12. The omission of provision under Training Schools, and the reduction in the charge for Educational Inspectorate, have been made with reference to the recent Order of Government.

13. An Hospital Assistant having been newly entertained for the dispensary, the provision for establishment under Hospitals and Dispensaries has been doubled.

14. The establishment for registration of births and deaths has been dispensed with, as the work involved was found to be quite insufficient for a separate establishment. Arrangements have been made to carry out the work through the Conservancy Establishment.

15. A sum of Rupees 150 has been provided for planting avenues along the roads in the town.

16. III. VIZIANAGRAM.—*Receipts.*—The decrease in receipts is mainly due to the abolition of the Tax on Arts, &c.

17. *Expenditure.*—Under expenditure a sum of Rupees 3,375 has been provided for New Works and Repairs against Rupees 5,602 of the current years The decrease has been made so as to bring the expenditure within the resource. of the Municipality.

18. Provision for eight additional sweepers has been made, the present number not being found sufficient. The allotment for Lighting has been increased. A piece of land has been taken by the Municipality on an annual rent of Rupees 110 for the accommodation of bandies, which causes the increase under Miscellaneous, Grant V.

From G. RIPLEY, Esq., Vice-President of the Municipal Commission, Bimlipatam, to J. R. DANIEL, Esq., President of the Municipal Commissions, Vizagapatam, dated Bimlipatam, 23rd December 1873, No. 44.

In forwarding the accompanying Budget Estimates for 1874-75, I have the honour to make a few brief remarks.

2. Income is set down at Rupees 7,500, and this amount is considered sufficient for the requirements of the town. It is to be borne in mind that the Municipality has been in existence since 1861. The House-tax has been fixed at one-and-a-half per cent. so as to assimilate the rate to that of the neighbouring Municipalities of Vizagapatam and Vizianagram, and thus avoid ground for supposed grievances. Tolls for the present year realized Rupees 7,275, but three years ago they fetched only Rupees 5,500, so we do not think it safe to reckon on more than Rupees 6,500.

3. *Expenditure.*—We have made a reduction in the cost of establishment of Rupees 30 a-month. The work involved in registration of births and deaths is so small in this town that we have provided for it in the present returns under the head of Conservancy Establishment. A Hospital Assistant being now entertained, we have increased the grant to the Hospital from Rupees 25 to Rupees 50 a-month. We have allotted Rupees 500 towards buying up huts, &c., for the improvement of roads; Rupees 150 towards a further small toll-house, and Rupees 150 towards planting trees.

4. I take this opportunity of reminding you that the present Commissioners' term of office expires with this official year.

No. 71. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 26th March 1874.

Nothing, I submit, can be more unsatisfactory than the Budget Reports and Estimates of the three Municipalities of the Vizagapatam District.

Vizagapatam-*cum*-Waltair.
Bimlipatam.
Vizianagram.

2. My honourable colleagues consent to maintain the Professional tax in Vizianagram, and I can only accord my cordial support to the measure with

Proceedings of the Madras Government, Financial Department,
7th May 1874.

Mr. Sim's modifications. But I would extend the measure to both the others, especially to Bimlipatam.

3. I consider the adjustment of taxation in both Vizagapatam-*cum*-Waltair—an important and wealthy seaport town and military divisional station—and Bimlipatam, also a wealthy seaport town, is open to grave remarks. The Municipal Commissioners of both towns have unduly spared their own property by assessing their houses, &c., far below the proper quota both as respects valuation and rate ($1\frac{1}{2}$ per cent. in Vizagapatam, and three per cent in Bimlipatam). And they apparently welcome the abeyance of the legal and thoroughly sound Indian Tax on Trades and Professions although it be at the expense of the efficiency of administration. The reason no doubt is that they are permitted to levy at these terminal seaport towns a very large percentage of their town income by a transit or export duty on the trade of the country resorting thither for shipment in the shape of tolls. In respect to Bimlipatam it may be remarked that a considerable part of the trade has already been tolled at Vizianagram higher up the road leading to this port of shipment. The proposal of the Commissioners of Bimlipatam to reduce still further the House-tax is most significant and savours of mere recklessness.

N.B.—In twenty-one Municipalities the rate is five per cent., and in five, $7\frac{1}{2}$ per cent. in this year.

	In 1873-74. Percentage of whole Town income levied by Tolls.	In 1874-75. Percentage of whole Town income levied by Tolls.
Vizagapatam ...	36·5	52·3
Bimlipatam ...	65·9	86·6

4. I venture to submit that such conditions claim immediate relief at whatever cost. Looplines cannot remedy the evil. The question here is not of exempting through traffic, though this is likewise involved, or of *octroi*—which is not directly or indirectly within the scope of the law—but of saving sea-borne trade from an unjustifiable burden at the ports of shipment. I would forbear remission of the Professional tax, and at once reduce the tolls at both places to one-half, pending further consideration.

5. Vizianagram tolls both the great northern trunk line and the high road of sea-borne traffic to Vizagapatam and Bimlipatam, and levies a wholly undue tax on through trade.

Percentage of the whole income levied by tolls.

1873-74	58·4
1874-75	70·8

6. No time, I submit, ought to be lost in introducing a change and relief. And in the meantime it will, I submit, be highly inexpedient to abandon so sound a tax as the Professional tax imposed by law, and thereby greatly embarrass a sound adjustment of taxation in future.

7. I venture to think that these papers—the letter of the President of the District, dated 15th August included—clearly show that an unreasoning impatience of sound direct taxation is arising everywhere, which is pregnant with future embarrassment. The uncertain history of taxation, imperial and local, during the past fifteen years, has, I venture to fear, fostered, if it has not taught, distrust of the stability of ancient customary taxation (*Moturfa* tax) as well as of recent laws and State policy in respect to taxation, which, I fear, may prove detrimental to public interest and to that improved administration, which is so urgently needed. When we bear in mind that such taxes as the House and Professional Tax are in the main

ancient Imperial taxes (*Moterfa*) relinquished to local uses, and that they are levied I believe almost throughout India, this objection is not one that should be encouraged.

8. We must further bear in mind that for ten years Municipalities paid three-fourths of the cost of their Police—a charge of which they were relieved as respects the Madras Presidency (alone I believe of all the provinces in India) in 1870 at the expense of the State, to the extent of nearly two lakhs of Rupees a-year.

W. ROBINSON.

26*th March* 1874.

No. 72. ORDER THEREON, 7th May 1874, No. 791.

The Budget Estimates of the Vizagapatam Municipality for 1874-75 are compared below with those for the year 1873-74 :—

RECEIPTS.	1873-74.	1874-75.
	RS.	RS.
Balance brought forward ...	290	1,590
Assignments by Government.	30	30
Rates on Houses	2,000	2,000
Tax on Arts	10,000	...
Tax on Vehicles	2,400	2,400
Registration of Carts	180	180
Tolls	9,050	9,900
Fees	50	50
Fines	50	50
Miscellaneous	710	700
Total ...	24,760	16,900

CHARGES.	1873-74.	1874-75.
	RS.	RS.
Grant I.		
New Works—		
Communications	452	...
Buildings	793	...
Other items	166	...
Repairs—		
Communications	2,000	2,000
Miscellaneous	891	400
Grant II.—		
Training Schools	404	...
Results Grants	1,650	1,000
Inspection	678	310
Grant III.—		
Hospitals and Dispensaries	880	810
Vaccination	450	450
Registration of Births and Deaths	390	270
Conservancy	8,327	7,940
Grant IV.—		
Lighting	1,355	573
Miscellaneous	680	150
Grant V.—		
Supervision	3,768	2,382
Miscellaneous	376	335
Balance	500	280
Total ...	24,760	16,900

2. In reviewing the Budget of the Vizagapatam Municipality for 1873-74, the Government expressed hesitation about directing the abolition of the Profession-tax, on the ground that it could not be totally abandoned, except at a complete sacrifice of efficiency. In the Budget submitted for 1874-75 no provision at all is made for New Works; there is a reduction of Rupees 1,491 in the allotment for Repairs; Rupees 348 less than the actual expenditure in 1872-73 is provided for Results Grants; and it is proposed to expend only Rupees 573 on Lighting against Rupees 1,355 in the Budget for the year 1873-74. Under these circumstances,

His Excellency in Council considers that the Profession-tax might be retained, except in the case of persons falling within the sixth, seventh, and eighth classes of the schedule. The need for this is rendered the more urgent by the fact that measures are now under contemplation which may considerably reduce the income at present realized by Municipalities in the shape of tolls on traffic merely passing through the town. The revenue from the House-tax, Rupees 2,000, is extremely low for such a place as Vizagapatam, the rate being only 1½ per cent., and the valuation manifestly under-rated. The Government will leave it to the Commissioners to raise the revenue which the Professional tax, as above restricted, will yield from the tax on houses and lands if they consider that this will be more acceptable to the inhabitants. A Supplemental Budget should be submitted for the utilization of the proceeds of the additional taxation on the objects at present inadequately provided for.

3. BIMLIPATAM.

RECEIPTS.	1873-74.	1874-75.
	RS.	RS.
Rates on Houses	1,020	550
Tax on Arts	1,600	...
Tax on Vehicles	400	300
Registration of Carts	150	150
Tolls	6,200	6,500
Fines	30	...
Total ...	9,400	7,500

CHARGES.	1873-74.	1874-75.
	RS.	RS.
Grant I.		
New Works—		
Communications	3,710	1,560
Petty Works and Reserve .	...	150
Repairs—		
Communications	600	...
Miscellaneous	240	790
Grant II.—		
Results Grants	...	350
Training Schools...	500	...
Inspection	...	50
Grant III.—		
Hospitals and Dispensaries...	300	600
Vaccination	120	120
Registration of Births and Deaths	180	...
Conservancy	2,634	2,592
Grant IV.—		
Watering streets, &c.	...	150
Grant V.—		
Supervision	966	908
Miscellaneous	150	50
Balance	...	180
Total ...	9,400	7,500

4. The Commissioners of the Bimlipatam Municipality, in addition to dispensing with the Profession-tax, propose to reduce the rate of House-tax to 1½ per cent., so as to assimilate it "to the neighbouring Municipalities of Vizagapatam and Vizianagram, and thus avoid ground for supposed grievances," the result being that, in the Budget as now submitted, the receipts from tolls form 86·66 per cent. of the total income of the Municipality, and yet no provision for road repairs is made. The Government must express their entire disapproval of this

proposal. The present rate of House-tax, which, it is observed, is the same as at Vizianagram, viz., three per cent., is much below the average throughout the Presidency, and must be maintained. The proposal that the registration of births and deaths should be carried out by the Conservancy Establishment, in addition to their other duties, is sanctioned as an experiment, and the result should be specially noted in the annual report. The increase in the contribution to the Dispensary, and the reduction in the cost of General Supervision (Grant V.) are approved. The increased income accruing from the present rate of House-tax being maintained will enable the Commissioners to make some provision for lighting and keeping the roads in repair.

5. VIZIANAGRAM.

Receipts.	1873-74. Rs.	1874-75. Rs.	Charges.	1873-74 Rs.	1874-75. Rs.
Balance brought forward ...	...	...	Grant I.		
Rates on Houses	1,000	1,050	New Works—		
Tax on Arts...	2,350	...	Communications	2,800	1,950
Tax on Vehicles	1,500	1,700	Repairs—		
Registration of Carts	350	350	Communications	2,577	1,400
Tolls	7,500	7,700	Other items	225	25
Fees	30	10	Grant II.—		
Fines	10	10	Results Grants...	600	600
Miscellaneous	90	65	Inspection	160	93
			Grant III.—		
			Vaccination	132	120
			Registration of Births, &c..	282	270
			Conservancy	3,849	4,021
			Grant IV.—		
			Lighting	340	500
			Grant V.—		
			Supervision	1,753	1,696
			Miscellaneous	112	210
			Balance	...	...
Total ..	12,830	10,885	Total ...	12,830	10,885

6. From the loss of the Profession-tax, the estimated income for 1874-75 falls short of that for 1873-74 by Rupees 1,945 only, an increase of Rupees 200 being expected both from Tolls and the Tax on Vehicles, &c.

7. The reduction in the allotment of Public Works is considerable, but it is not stated that any inconvenience is anticipated therefrom. The President will report on this—especially as regards repairs to roads. The increase in the provision for conservancy and lighting, and the decrease in that for supervision and management, are approved.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J Wright.

Govt. of 1874 Madras.

FINANCIAL.

To

The PRESIDENT OF THE MUNICIPAL COMMISSIONS, Vizagapatam, &c. &c. &c.

Dated May. 7th.

Read.

Ord. G O., 7th May 1874, No. 791.

MAY.
Nos. 70—72.

Vizagapatam Municipality.—The Budget Estimates of this Municipality for 1874-75, reviewed and passed.

☆

No 116 Vizagapatam 29 January 1874

From, J. R. Daniel Esqre,
Actg Collector,

To The Honble W. Hudleston,
Chief Secretary to Government,
Fort St. George

Sir,

I have the honor to forward herewith the Budget Estimates for 1874/75, of the Municipalities of Vizagapatam, Bimlipatam, and Vizeanagram - The Government in their Proceedings No. 1884 dated 9th December 1873 having directed the abolition of the Municipality at Salcondah from the close of the current official year, the Budget Estimate for that Municipality has not been submitted.

2 Vizagapatam - Receipts - The balance at the beginning of 1874/75 is estimated at Rupees 1890 - The increase is owing to the charges under Grant III and IV for the Current Year not being likely to be incurred to the extent anticipated -

The

The receipts including the balance are estimated at Rupees 10,900 against Rupees 24,700 of 1873/74. The difference is Rupees 7800 and is chiefly due to the abolition of the Professional Tax. In the item of tolls an increase of Rupees 850 is estimated on the supposition that the tolls would fetch the same amount as is expected to be collected during the current year viz Rupees 9900.

The variations in other items are trifling and call for no remark. Expenditure. The estimated expenditure for 1874/75 is Rupees 16,820 against Rupees 24,200 of the current year. The expenditure under the several heads has necessarily been curtailed to meet the reduced receipts, consequent on the abolition of the Professional Tax.

No new works have been proposed to be undertaken while under Repairs a reduction of Rupees 1,490 has

has been effected by adopting a fixed scale of payment for the maintenance of the roads.

Nothing has been provided for Training Schools under G.O No 426 dated 28th March 1873.

The results grants have been reduced with reference to the actual payments during the current year. The contribution to the Deputy Inspectors of Schools has been omitted with reference to the order above quoted. The decrease under I Hospital and Dispensaries Grant III is trifling.

All possible reductions have been made in Establishments and other charges to suit the reduced income.

3. Bimlipatam. Receipts. The receipts are estimated at Rupees 7,500 against Rupees 9,400 of 1873/74. The decrease is chiefly due to the abolition of the Professional Tax and to the reduction in

in the rate of house tax from Rupees 3 to Rupees 1/2 per Cent -

Expenditure - A sum of Rupees 2,500 has been provided for New Works and Repairs - This has been considered quite sufficient for the next year -

The omission of provision under training Schools and the reduction in the charge for Educational inspectorate have been made with reference to the recent order of Government.

An Hospital Assistant having been newly entertained for the Dispensary, the provision for Establishment under Hospitals and Dispensaries has been doubled.

The Establishment for Registration of births and deaths has been dispensed with as the work involved was found to be quite insufficient for a separate establishment - Arrangements have been made to carry out the work through the Conservancy Establishment.

A

A sum of Rupees 150 has been provided for planting avenues along the roads in the town -

Vizianagram Receipts - The decrease in receipts is mainly due to the abolition of the tax on Arts &c.

Expenditure - Under Expenditure a sum of Rupees 3375 has been provided for New Works and Repairs against Rupees 5,602 of the current year - The decrease has been made so as to bring the expenditure within the resources of the Municipality -

Provision for Eight additional Sweepers has been made, the present number not being found sufficient - The allotment for lighting has been increased - A piece of land has been taken by the Municipality on an Annual rent of Rupees 110 for the accommodation of bandies, which causes the increase under Miscellaneous Grant V

I have the honor to be
Sir
Your most Obedt Servant

J. W. Blunt
Head Clerk

Thos. Scaife
Pnl Asst for Collector

Office of Municipal Commissioner
Bimlipatam 28th Dec 1875

No 44

To
The President of Municipalities
Vizagapatam

Sir

In forwarding the accompanying Budget Estimates for 1874-5, I have the honor to make a few brief remarks.

2 Income is set down at Rs 75000 and this amount is considered sufficient for the requirements of the Town. It is to be borne in mind that the Municipality has been in existence since 1861. The house tax has been fixed at 1½ per Cent so as to assimilate the rate to that of the neighbouring Municipalities of Vizagapatam & Vizianagaram and thus avoid ground for supposed grievances. Tolls for the present year realized Rs 7275 but 3 years ago they fetched only Rs 5500, so we do not think it safe to reckon on more than Rs 6500.

3 Expenditure — We have made a reduction in the cost of Establishment of Rs 30 a month. The work involved

Received 3 Jan 1876
Rec'd 3 Jan 1876
Revd Rs 234
Accountant

Forwarding the Budget Estimates for 1874/5 of the Municipality of Bimlipatam and Appendix

Bimlipatam 29 Jan 1876

From
The Secretary
To
The Chief Secretary
to Government
Fort St George

From 1874 Budget
The Collector
Vizagapatam
To
The Chief Secretary
to Government
Fort St George

Bimlipatam 28 Dec 1875

involved in Registration of Births and deaths" it is so small in this Town that we have provided for it in the present Returns under the head of Conservancy Establishment. A Hospital Assistant being now entertained, we have increased the grant to the Hospital from Rs 25/- to Rs 50 a month. We have allotted Rs 500 towards bringing up huts &c for the improvement of Roads. Rs 150 towards a further small Toll house and Rs 150 towards planting trees.

4. I take this opportunity of reminding you that the present Commissioners term of office expires with this official year.

I have &c

(signed) G. Ripley

Vice President

I Francis

O. F. F. Ribeiro
Asst Secy

for Chairman
Ag Asst Secy
Colombo

(Original)

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vizianagram during the Official year 1874-75.

19

	1874-75						1873-74		
	Detail of minor heads			Totals of major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Balance brought forward—									
(a.) Municipal Fund	"	"	"	"	"	"	182	"	2
(b.) Endowments	"	"	"						
2. Assignments and allotments by Government—									
(a.) Surplus Pound Fund	"	"	"						
(b.) Ferry Rents	"	"	"						
(c.) Fishery Rents	"	"	"						

3. Rates and Taxes, &c.—	Arrear.			Current.								
	RS.	A	P	RS.	A.	P.						
(a.) Rate on Houses, &c. (Section 40)...	"	"	"	1,050	"	"	1,050	"	"			1,000	"	"
(b.) Taxes on Arts, &c. (Section 57)...	"	"	"	"	"	"	"	"	"			2,350	"	"
(c.) Taxes on Vehicles, &c. (Section 63)...	"	"	"	1,700	"	"	1,700	"	"			1,500	"	"
(d.) Registration of Carts (Section 73)...	"	"	"	350	"	"	350	"	"			350	"	"
(e.) Tolls (Section 77)... ...	"	"	"	7,700	"	"	7,700	"	"			7,500	"	"
(f.) Fees (Sections 106 123, 125, 130, 131, 136, bye-laws, and Schedule A.)	"	"	"	10	"	"	10	"	"			38	"	"
(g.) Magisterial Fines (Section 17)				10	"	"	10	"	"			10	"	"
										10820	"	"		
4. Fees in Schools and Training Institutions...							"	"	"	"	"	"	"	"
							Carried on			"	"	"	10,820	"	"	12,922	"	2

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

	1874-75 Detail of minor heads RS.	A.	P.	1874-75 Totals of major heads. RS.	A.	P.	1873-74 RS	A	P
5. Endowments and sundry Contributions and Donations— 13 to over	"	"	"	10,870	"	"	12,922	"	2
(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)	25	"	"						
(d.) Private scavenging...	"	"	"						
(e.) Sale of materials and Tools and Plants	40	"	"						
(f.) Avenues	"	"	"						
&c., &c., &c.	"	"	"	65	"	"	90	"	"
Carried over	"	"	"	10885	"	"	13012	"	2

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

	1874-75 Detail of minor heads. RS.	A.	P.	1874-75 Totals of major heads. RS.	A.	P.	1873-74 RS.	A.	P.
Brought over —	"	"	"	10885	"	"	13012	"	2
8. Advances recovered—									
(a)	"	"	"	"	"	"	"	"	"
(b.)	"	"	"	"	"	"	"	"	"
(c)	"	"	"	"	"	"	"	"	"
Total.....	"	"	"	10885	"	"	13012	"	2

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 rate)
4. Carts are registered at the following rates. (e.g. at Rs 2 — per cart per annum)
5. Tolls are levied at the following rates. (e.g. half schedule rates)
6. ~~License fees are at the rates sanctioned in G. O.~~

P Jagannatha Rz
Vice President
M.C. Vizianagram.

Vizianagram.
16th January 1874.

J Mantel Esqr
Town Asst &
Secretary

STATEMENT I. A.—Endowments entrusted to the Municipal Commissioners under Sections 15 and 16, for the official year 1874-75

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.
16th January 1874.

P Jagannatha Rao
Vice President
M. C. Vizianagram.

23

J Mandel
Town Supt.
& Secretary

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Vizianagram for the Official year. 1874-75.

	1874-75						1873-74		
	Detail (minor heads.)			Totals (major heads.)					
	RS.	A.	P.	RS	A.	P.	RS.	A.	P.
GRANT I.—(Public Works)—									
I. New Works—									
(a.) Communications	1,950	"	"						
(b.) Educational...	"	"	"						
(c.) Sanitary and Miscellaneous.	"	"	"	1,950	-	-	2,800	-	-
2. Repairs—									
(a) Communications	1,400	"	"						
(b) Educational...	"	"	"						
(c.) Sanitary and Miscellaneous.	"	"	"	1,400	-	-	2,777	"	"
3. Establishment	"	"	"	"	"	"	"	"	"
4. Tools and Plant and Contingencies	25	"	"	25	"	"	25	"	"
5. Contributions to Local Funds—									
(a) For	"	"	"	"	"	"	"	"	"
(b) &c., &c.	"	"	"	"	"	"	"	"	"
Total, Grant I...	"	"	"	3375	"	"	5,602	"	"
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.*)

	1874-75 Detail (minor heads.) RS.	A.	P.	1874-75 Totals (major heads.) RS	A.	P.	1873-74 RS.	A.	P.
GRANT II.—(Education)—(*Concluded.*)									
4. Results' Grants	600	"	"	600	"	"	600	"	"
5. Contribution to Local Funds for Educational Inspectorate...	93	"	"	93	"	"	160	"	"
6. Miscellaneous									
Total, Grant II...	"	"	"	693	"	"	760	"	"
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	120	"	"						
(*b.*) Contingencies	"	"	"	120	"	"	132	"	"
3. Registration of Births and Deaths—									
(*a.*) Establishment	270	"	"						
(*b*) Contingencies	"	"	"	270	"	"	282	"	"
4. Conservancy—									
(*a.*) Establishment	3999	"	"						
(*b.*) Sanitary Service (cost of Conservancy Carts. &c.)	"	"	"						
(*c.*) Cleansing of Tanks, Wells, and Drains ...	22	"	"						
(*d.*) Contingencies	"	"	"	4,021	"	"	3,849	"	"
Total, Grant III...	"	"	"	4,411	"	"	4,263	"	"

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

27

	1874-75 Detail (minor heads.) RS.	A.	P.	1874-75 Totals (major heads.) RS	A.	P.	1873-74 RS.	A.	P.
GRANT IV.—Miscellaneous Municipal purposes—									
1. Lighting—									
(*a.*) Establishment	72	"	"						
(*b.*) Contingencies (oil. 4½)	428	"	"	500	"	"	340	"	"
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...	"	"	"	500	"	"	340	"	"
GRANT V.— Supervision and Management—									
1. Office—									
(*a.*) Establishment	1608	"	"						
(*b.*) Contingencies	88	"	"	1,696	"	"	1,753	"	"
2. Miscellaneous—									
(*a*) auditing accounts	50	"	"						
(*b*) Translating municipal Proceedings	25	"	"						
(*c*) Registration boards & paid	25	"	"						
(*d*) Rent for bandy stand	110	"	"	210	"	"	112	"	"
Total, Grant V...	"	"	"	1906	"	"	1865	"	"
Advances recoverable	"	"	"	"	"	"	"	"	"
Refunds other than of current taxes	"	"	"	"	"	"	"	"	"
Grand Total, Expenditure...	"	"	"	10,885	"	"	12,830	"	"
Balances—									
(*a.*) Municipal Fund	"	"	"	"	"	"	182	"	2
(*b.*) Endowments	"	"	"	"	"	"	"	"	"
Total...	"	"	"	10,885	"	"	13012	"	2

Vizianagram. 16th January 1874.

P Jagannath Rao
Vice President
M.C. Vizianagram.

T. Mantley
Town Supt & Secretary

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 1874-75	Remarks.
(a.)	Communications...				
1	Roads	800	"	800	
2	under ground Tunnels	300	"	300	
3	Drains & Culverts	600	"	600	
4	Parapet walls	250	"	250	
	Petty Works and Reserve..	"	"	"	
	Total...	1950	"	1950	
(b.)	Educational...				
1					
2	Nill	"	"	"	
3					
	Petty Works and Reserve..				
	Total...	"	"	"	
(c.)	Sanitary and Miscellaneous.				
1					
2	Nill	"	"	"	
3					
	Petty Works and Reserve..				
	Total...	"	"	"	
	Grand Total...	1950	"	1950	

PART II REPAIRS.

No.	Project.	Grant.	Remarks.
(a.)	Communications...		
1	Roads	1000	
2	Drains	200	
3	Culverts	200	
	Petty Repairs and Reserve.	"	
	Total...	1400	
(b.)	Educational		
1			
2	Nill		
3			
	Petty Repairs and Reserve.		
	Total...	"	
(c.)	Sanitary and Miscellaneous.		
1			
2	Nill		
3			
	Petty Repairs and Reserve.		
	Total ...	"	
	Grand Total...	1,400	

Vizianagram
16th January 1874.

P. J. agarnath &
Vice President &
Mr Commission
Vizianagram.

J. Mountstuart Grown Luft
& Secretary

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

—	No.	Salary per mensem. Rs.	A.	P.	Salaries per annum. 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	"	"	120	"	"	
Peons	"	"	"	"	"	"	"	
Total...	1	10	"	"	120	"	"	

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

31

—	No.	Salary per mensem. Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals, major heads.
GRANT III.—Sanitation, &c.—(*Concluded.*)								
3. Registration—								
Registrars...	3	22	8	"	270	"	"	
Peons	"	"	"	"	"	"	"	
Total...	3	22	8	"	270	"	"	270 — "
4. Conservancy—								
Nuisance Inspectors	3	34	"	"	408	"	"	
Maistries	3	10	8	"	126	"	"	
Scavengers	19	61	10	"	741	"	"	
Toties	76	171	"	"	2,052	"	"	
Bandies and Bullocks &c., &c.	7	56	"	"	672	"	"	
Total...	108	333	4	"	3,999	"	"	3999 — "
GRANT IV.—Miscellaneous, Municipal purposes—								
1. Lighting—								
Massaljies...	2	6	"	"	72	"	"	
Total...	2	6	"	"	72	"	"	72 — "
2. Markets—								
Superintendents								
Servants	"	"	"	"	"	"	"	
3. &c., &c.								
Total...								
GRANT V.—Supervision and Management—								
1. Office—								
Manager	1	75	"	"	900	"	"	
Clerks	1	15	"	"	180	"	"	
Accountants	1	25	"	"	300	"	"	
Peons	2	9	"	"	108	"	"	
Tax Collectors	1	7	"	"	84	"	"	
Office Sweeper &c., &c.	1	3	"	"	36	"	"	
Total...	7	134	"	"	1,608	"	"	1608 — "

Vizianagram. 16th January 1874.

P. Jagannadha Rao
Vice President
M. C. Vizianagram

J. Montel
Town Supt. & Secretary.

33/1

STATEMENT III.— Municipal of Vizianagram.

Abstract of Deposits Account for the year 1874-75.

	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. ...			
Deposited for the execution of work for which private parties are liable.				Work done			
				Returned to parties....			
Deposits under Sections 55, 76, 79, 122, 143, 149, or bye-laws.				Paid to claimants.			
				Balance ...			
Total...				Total...			

Vizianagram.
16th January 1875.

P Jagannatha Rao
Vice President & Town Sup.
Mr. C. Vizianagram & Secretary

Budget Estimate

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the Official year 1874-75.

	1874-75. Detail of minor heads			1874-75. Totals of major heads.			1873-74		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Balance brought forward—									
(a.) Municipal Fund	–	–	–	1590	–	–	290	–	–
(b.) Endowments	–	–	–	–	–	–	–	–	–
2. Assignments and allotments by Government—									
(a.) Surplus Pound Fund	–	–	–	30	–	–	30	–	–
(b.) Ferry Rents	–	–	–	–	–	–	–	–	–
(c.) Fishery Rents	–	–	–	–	–	–	–	–	–
3. Rates and Taxes, &c.—	Arrears RS.	A.	P.	Current. RS.	A.	P.			
(a.) Rate on Houses, &c. (Section 40)	100	–	–	1900	–	–	2000	–	–	–	–	–	2000	–	–
(b.) Taxes on Arts, &c. (Section 57)	–	–	–	–	–	–	–	–	–	–	–	–	10000	–	–
(c.) Taxes on Vehicles, &c. (Section 63)	–	–	–	2400	–	–	2400	–	–	–	–	–	2400	–	–
(d.) Registration of Carts (Section 73)	–	–	–	180	–	–	180	–	–	–	–	–	180	–	–
(e.) Tolls (Section 77)	–	–	–	6300	–	–	6900	–	–	–	–	–	9050	–	–
(f.) Fees (Sections ~~106~~ 52 ~~123, 125, 130, 131,~~ 136, ~~bye-laws~~, and Schedule A.)	–	–	–	50	–	–	50	–	–	–	–	–	50	–	–
(g.) Magisterial Fines (Section 17)	–	–	–	50	–	–	50	–	–	–	–	–	50	–	–
							14580	–	–						
4. Fees in Schools and Training Institutions															
Carried Over							16200	–	–				24050	–	–

Vizagapatam

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the Official year. 1874-75

39

	1874-75 Detail (minor heads.) Rs.	A.	P.	1874-75 Totals (major heads.) Rs	A.	P.	1873-74 Rs.	A.	P.
GRANT I.—(Public Works)—									
I. New Works—									
(a.) Communications	-	-	-	-	-	-	452	-	-
(b.) Educational...									
(c.) Sanitary and Miscellaneous.	-	-	-	-	-	-	959	-	-
2. Repairs—									
(a) Communications	2000	-	-	-	-	-	3000	-	-
(b) Educational...	-	-	-	-	-	-	-	-	-
(c.) Sanitary and Miscellaneous.	400	-	-	-	-	-	891	-	-
3. Establishment									
4. Tools and Plant and Contingencies									
5. Contributions to Local Funds—									
(a.) For									
(b) &c., &c.									
Total, Grant 1...	-	-	-	2400	-	-	5302	-	-
GRANT II.—(Education)—									
I. Training Schools—							404	-	-
(a.) Establishment									
(b.) Contingencies									
2. Municipal Schools—									
(a.) Establishment									
(b.) Contingencies									
3. Salary Grants									
Carried over...				2400	-	-	5302	-	-

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

	1874-75 Detail (minor heads.) RS.	A.	P.	1874-75 Totals (major heads.) RS	A.	P.	1873-74 RS.	A.	P.
GRANT II.—(Education)—(*Concluded.*) Brought over	–	–	–	2408	–	–	5302	–	–
	"	–	–	"	"	–	404	–	–
4. Results' Grants	1000	–	–	–	–	–	1650	–	–
5. Contribution to Local Funds for Educational Inspectorate...	310	–	–	–	–	–	678	–	–
6. Miscellaneous									
Total, Grant II...	–	–	–	1310	–	–	2732	–	–
GRANT III.—Sanitation and Medical Services—									
1. Hospitals and Despensaries—									
1 Civil Despensary – – –	700	–	–						
(a) Establishment									
2 Hospital for Contagious diseases									
(b.) Medicines and Supplies	50	–	–						
(c.) Diet of Patients.	40	–	–						
(d.) Sundries and Contingencies	20			810	–	–	880	–	–
2. Vaccination—									
(a.) Establishment	444	–	–						
(b.) Contingencies	6	–	–	450	–	–	450	–	–
3. Registration of Births and Deaths—									
(a.) Establishment	240	–	–						
(b) Contingencies	30	–	–	270	–	–	390	–	–
4. Conservancy—									
(a.) Establishment	1737	–	–						
(b.) Sanitary Service (~~cost of Conservancy Carts, &c.~~)	80	–	–						
(c.) Cleansing of Tanks, Wells, and Drains ...	100	–	–						
(d.) Contingencies	23	–	–	1940	–	–	3327	–	–
Total, Grant III...	–	–	–	–	–	–	–	–	–
Carried Over	–	–	–	9470	–	–	10047	–	–
	–	–	–	13180	–	–	18081	–	–

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

	1874-75 Detail (minor heads.) RS.	A.	P.	1874-75 Totals (major heads.) RS	A.	P.	1873-74 RS.	A.	P.
GRANT IV.—Miscellaneous Municipal purposes— Brought Over	–	–	–	13180	–	–	18081	–	–
1. Lighting—									
(a.) Establishment	108	–	–						
(b.) Contingencies	465	–	–	573	–	–	13555		
2. ~~Markets~~— Water Shieds									
(a.) Establishment	30	–	–						
(b.) Contingencies	20	–	–	50	–	–	120	–	–
3. Choultries—									
(a.) Establishment									
(b.) Contingencies									
(c.) Feeding Travellers...									
4. Watering Streets and planting Avenues									
(a) Establishment – – – – – –	84	–	–						
~~5.~~ (b) ~~&c.~~ Contingencies	16	–	–	100	–	–	160	–	–
(c) Compensation for Carriages							150	–	–
Total, Grant IV...	–	–	–	723	–	–	2035	–	–
GRANT V.— Supervision and Management—									
1. Office—									
(a.) Establishment	2292	–	–						
(b.) Contingencies	90	–	–	2382	–	–			
2. Miscellaneous— – – – – – – –				335	–	–			
(a.)									
(b.)									
Total, Grant V...	–	–	–	2717	–	–	4144	–	–
Ddvances recoverable									
Refunds other than of current taxes									
Grand Total, Expenditure...	–	–	–	16620	–	–	24268	–	–
Balances—									
(a.) Municipal Fund	–	–	–	280	–	–	500	–	–
(b.) Endowments									
Total...	–	–	–	16900	–	–	24768	–	–

Vizagapatam
Municipal Office
22d December 1875

Superintendent
Vice President

Statement II A Detail Allotment of Expenditure 43
Public Works estimated to cost Rupees 100 or upwards

Part I New Works

No	Project	Amount of Estimate	Part of Allotment	Expenditure 1874-75	Remarks
	Nil.				

Part II Repairs

No	Project	Amount of Estimate	Part of Allotment	Expenditure 1874-75	Remarks
(a)	Communications				
1	Roads requiring ordinary repair under the fixed maintenance Grant System	2000		2000	
(c)	Sanitary & Miscellaneous				
1	3 Rest Houses	50		50	
2	Commercial Shed	25		25	
3	Pucka Privies	25		25	
4	Temporary Privies	100		100	
5	Dolphins Ferry Boat	100		100	
6	V Drains, Under drains &c	100		100	
	Total	400		400	
	Grand Total	2400		2400	

Vizagapatam
Municipal Office
22d December 1875

Vice President

Statement II B. Detail of Municipal Establishments

45

	No	Salary per mensem	Salaries per annum	Totals Major heads
Grant I. Public Works.				
Nil.				
Grant II. Education				
1. Results Grant			1000 - -	
2. Contribution to Local Funds for Educational Inspectorate			310 - -	
Total Grant II.				1310
Grant III. Sanitation & Medical Services.				
1. Hospitals & Dispensaries.				
Civil Dispensary			700 - -	
Hospital for Contagious Diseases				
(a) Medicines & Supplies			50 - -	
(b) Diet of Patients			40 - -	
(c) Sundries & Contingencies			20 - -	
			810 - -	
2. Vaccinators				
Superintendent	1	15 - -	180 - -	
Vaccinator	1	12 - -	144 - -	
Do	1	10 - -	120 - -	
			444 - -	
Contingencies				
Stationery			6 - -	
			450 - -	
3. Registration of Births & Deaths.				
Registrars @ Rs/ each	4	20 - -	240 - -	
Contingencies				
Stationery & printing charges		- - -	30 - -	
			270	
Carried over.			1530	

Statement II B. Detail of the Remarks for Establishment

		Salary per Annum	Salaries for the Year	Details of Expenditure
Brought Over				
Accountant	1			
Vernacular Clerk	1			
Bill Collector	1			
Do @ Rs per each	2			
Do @ Rs per	4			
(b) Contingencies				
Stationery				
Printing Charges				
Printing Office Charges				
Postage & Revenue Stamps				
2. Miscellaneous				
Auditing Municipal Accounts				
Translating Municipal Proceedings				
House Rent				
Total Grant V				

Vizagapatam
Municipal Office
22d December 1873

Superintendent &c.

e.v.

Memorandum of Remarks

49

On Receipts

1. The charges under Grants 3 and 4 not likely to be incurred to the extent anticipated is the cause of the anticipated increase in the balance.

2. Requires no remark.

3. The tax on Professions which will not be collected after the present year, not being Estimated for, is the cause of the decrease.

4. Requires no particular remark.

On Expenditure

Grants 1 & 2. The expenditure under these heads have all been necessarily reduced in consequence of the proposed abolition of the Profession tax.

Vizagapatam
Municipal Office
22nd December 1873

Superintendent &c.
Vice President

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Bombepatnam during the Official year 1874. 5

51/51

	1874. 5						1873-74		
	Detail of minor heads			Totals of major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Balance brought forward—									
(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)...				530	.	.	1020	.	.
(b.) Taxes on Arts, &c. (Section 57)...							1600	.	.
(c.) Taxes on Vehicles, &c. (Section 63)				300	.	.	400	.	.
(d.) Registration of Carts (Section 73)...				150	.	.	150	.	.
(e.) Tolls (Section 77)... ...				6500	.	.	6200	.	.
(f.) Fees (Sections 106 123, 125, 130, 131, 136, bye-laws, and Schedule A.)									
(g.) Magisterial Fines (Section 17)							15		
Dog Duty							15		
							7500	.	.
4. Fees in Schools and Training Institutions...									

	1874. 5						1873. 4		
	Detail of minor heads			Totals of major heads.					
	RS.	A.	P.	RS.	A.	P.	RS	A	P
5. Endowments and sundry Contributions and Donations—									
(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)									
(d.) Private scavenging...									
(e.) Sale of materials and Tools and Plants									
(f.) Avenues									
&c., &c., &c.									

53

	1874. 5						1873. 4		
	Detail of minor heads.			Totals of major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
8. Advances recovered—									
(a)									
(b.)									
(c)									
Total.....				7500	-	-	9400	-	-

NOTE TO STATEMENT I.

1. House and land rates are levied at 1½ 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. None
3. Taxes on vehicles are levied at the following rates. Vide Schedule C
4. Carts are registered at the following rates. 2 Rs for 1 Cart + 2 Bullocks annually
5. Tolls are levied at the following rates. ½ rates on Schedules & Animals subsidy Cmde
6. Licence fees are at the rates sanctioned in G. O:

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....												

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Bimlipatam
for the Official year. 1874-5

57

	1874-5						1873-4		
	Detail (minor heads.)			Totals (major heads.)					
	RS.	A.	P.	RS	A.	P.	RS.	A.	P.
GRANT I.—(Public Works)—									
1. New Works—									
(a.) Communications	1710	.	.				2000	.	.
(b.) Educational...									
(c.) Sanitary and Miscellaneous.									
2. Repairs—									
(a) Communications	790	.	.				2550		
(b) Educational...									
(c.) Sanitary and Miscellaneous.									
3. Establishment									
4. Tools and Plant and Contingencies									
5. Contributions to Local Funds—									
(a) For									
(b) &c., &c.									
Total, Grant 1...				2500	.	.	4550	.	.
GRANT II.—(Education)—									
1. Training Schools—									180
(a.) Establishment	180	.	.						180
(b.) Contingencies									
2. Municipal Schools—									
(a.) Establishment									
(b.) Contingencies									
3. Salary Grants									

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

	1874.5 Detail (minor heads.) Rs.	A.	P.	1874.5 Totals (major heads.) Rs	A.	P.	1873.74 Rs.	A.	P.
GRANT II.—(Education)—(*Concluded.*) Bengal Fund	180	.	.				180	.	.
4. Results' Grants	350	.	.				362		
5. Contribution to Local Funds for Educational Inspectorate...	50	.	.				68		
6. Miscellaneous									
Total, Grant II...				580	.	.	610	.	.
GRANT III.—Sanitation and Medical Services—									
1. Hospitals and Despensaries—									
(*a.*) Establishment	600	.	.				300	.	.
(*b.*) Medicines and Supplies									
(*c.*) Diet of Patients.									
(*d.*) Sundries and Contingencies									
2. Vaccination—									
(*a.*) Establishment	120	.	.	120	.	.	120		
(*b.*) Contingencies									
3. Registration of Births and Deaths—									
(*a.*) Establishment									
(*b*) Contingencies							180	.	.
4. Conservancy—									
(*a.*) Establishment	2358	.	.				2418	8	.
(*b.*) Sanitary Service (cost of Conservancy Carts, &c.)	234	.	.	216	.	.	216		
(*c.*) Cleansing of Tanks, Wells, and Drains ...									
(*d.*) Contingencies	592								
Total, Grant III...				3312	.	.	3234	8	.

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

59

	1874.5 Detail (minor heads.) Rs.	A.	P.	1874.5 Totals (major heads.) Rs	A.	P.	1873.74 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	150	.	.						
5. &c., &c.	150	.	.						
Total, Grant IV...				150	.	.			
GRANT V.— Supervision and Management—									
1. Office—									
(*a.*) Establishment	804	.	.				912	.	.
(*b.*) Contingencies	104						93	8	.
2. Miscellaneous—	908								
(*a.*) Auditor's Fee	50	.	.						
(*b.*)									
Total, Grant V...				958	.	.	1005	8	.
Ddvances recoverable									
Refunds other than of current taxes									
Grand Total, Expenditure...				7500	.	.	9400	.	.
Balances—									
(*a.*) Municipal Fund									
(*b.*) Endowments									
Total...									

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 1874-75	Remarks.
(a.)	Communications...				
1	Roads	500 . .			Rs 500 for purchase of Huts for widening Streets
2	Drains	1060 . .			
3		1560			
4	Petty Works and Reserve..	150 . .			
	Total...			1710 . .	Rs 1060 for V Cut Stone Drains
(b.)	Educational...				Rs 150 for Small Toll house.
1					
2					
3					
	Petty Works and Reserve..				
	Total...				
(c.)	Sanitary and Miscellaneous.				
1					
2					
3					
	Petty Works and Reserve..				
	Total...				
	Grand Total...			1710 . .	

PART II REPAIRS.

No.	Project.	Grant.	Remarks.
(a.)	Communications...		
1			Rs 290 for Painting 1 Dandy Stand & Rs 500 for
2			
3	Petty Repairs and Reserve.	790 . .	
	Total...	790	
(b.)	Educational		
1			
2			
3	Petty Repairs and Reserve.		
	Total...		
(c.)	Sanitary and Miscellaneous.		
1			
2			
3	Petty Repairs and Reserve.		
	Total ...		
	Grand Total...	790 . .	

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

—	No.	Salary per mensem. Rs.	A.	P.	Salaries per annum. 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	.	.	120	.	.	
Peons								
Total...					120	.	.	

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

63

—	No. of Individuals —	Salary per mensem. Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals, major heads.
GRANT III.—Sanitation, &c.—(*Concluded.*)								
Brought forward					120	.	.	
3. Registration—								
Registrars...								
Peons								
Total...					120	.	.	
4. Conservancy—								
Nuisance Inspectors	2	75	.	.	900	.	.	
Gomastah	1	7	.	.	84	.	.	
Maistries	1	8	.	.	96	.	.	
Scavengers	13	42	12	.	513	.	.	
Toties	19	42	12	.	513	.	.	
&c., &c. Wheelarrow Men Peons	6	19 21	8	.	234 252	.	.	
Total...					2592	.	.	2712 . .
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	35	.	.	420	.	.	
Clerks	1	20	.	.	240	.	.	
Accountants								
Peons	2	12	.	.	144	.	.	
Tax Collectors					50	.	.	
Auctioneer's Fee								
&c., &c. Stationery &c					104	.	.	
Total...								958 . .

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....			
				Paid to claimants.			
Deposits under Sections 55, 76, 79, 122, 143, 149, or bye-laws.				Balance...			
Total...				Total...			

STATEMENT IV.—Municipality of Bimlipatam

Demand, Collection, and Balance Statement for the year 1874. 5

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.... ...	1000	-	-															
Taxes on Arts, &c.																		
Tolls	6500	-	-															
Total...	7500	-	-															

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.....																								
Total...																								

Bimlipatam
23rd December 1873.

C. Ribeiro
Vice President

Bimlipatam

Statement of Opinion
entered in Committee
of the Whole Council
Passed on the 27th
Passed on the 27th
Passed on the 27th

Divisional Stations and Bimlipatam - also a wealthy Seaport town open to the gravest remarks. The Municipal Commissioners of both towns have unduly spared their own property assessing their houses far below the proper quota to the as respects valuations and rate (1½ per cent in Vizagapatam and 3 per cent in Bimlipatam) and they apparently welcome the clemence of the legal and thoroughly sound Indian tax on trades & profession Even at the expense of the efficiency of administration - The reason no doubt is that they are permitted to

N.B. In 21 Municipalities the rate is 5 per cent & in 5.7½ per cent in the year

In 1873-74	In 1874-75
Percentage of whole income	Percentage of whole income
Vizagapatam — 36.5	— 52.5
Bimlipatam — 65.9	— 86.6.

to buy at these terminal Sea-port towns a very large percentage of their town income by a transit or Export duty on the trade of the country resorting thither for shipment in the shape of tolls. In respect to Bimlipatam it may be remarked that a considerable part of the trade has already been tolled at Vizianagram higher up the line leading to the port of shipment The proposal of the Commissioners of Bimlipatam to reduce still further the House tax is most significant and savours of more recklessness.

Inasmuch as both that such conditions claim

clause immediate relief
& wholesome cost. in
Loop lines cannot
remedy the evil. The
question here is not
of tempting through
traffic - though this is
likewise involved - or
of Octroi - which is not
directly or indirectly
within the scope of the
Law - but of saving
sea-borne trade from
an unprofitable burden
at the ports of shipment.
I would forbear remission
of the Professional tax
and at once reduce
the Tolls at both places
one-half pending
further consideration.

Vizianagram tolls
both the great Northern
trunk line and the
whole round of sea-bound
traffic

traffic to Vizagapatam
and Bimlipatam and
leaves a wholly undue
tax on through trade.

No time I submit is
ought to be lost in
introducing a change
and relief - and in the
meantime it would
be highly inexpedient
to abandon so sound
a tax as the Professional
tax imposed by Law
and thereby greatly
embarrass a sound
adjustment of taxation
in future.

I venture to think
that these papers - the
letter of the President
of the District dated
15th August inclosed clearly
show that an unreasoning
impatience of sound
direct

Percentage of the
whole Incomelevies
by Tolls.

1873-74 — 58.4
1874-75 — 70.8

direct taxation
is arising Everywhere,
which is pregnant
with future Embarrass=
=ment. The uncertain
history of taxation —
imperial and local —
during the past 15 years
has, I venture to fear,
fostered - if it has not
taught - distrust of
the Statistik of ancient
taxation
Customary (Note for tax)
as well as of recent
Laws and State policy
in respect to taxation,
which, I fear, may prove
detrimental to public
interest and to that
improved administration
which is so ungrudgingly
needed - When we
bear in mind that
such taxes as the
House

13

House and Professional
tax are in the main
ancient imperial taxes
(Note for) relinquished
to local uses &
and that they are levied
I believe almost throughout
India during this objection is not
one that should be
discouraged. We must
further bear in mind
that Municipalities paid
for 10 years three-fourths
of the cost of their Police
- a charge of which they
were relieved as respects
Madras alone I believe
of all the provinces in India
in 1870 at the expense
of the State, I think that
the cry for further relief
- more especially at the
cost of Efficiency - should
be firmly discouraged

26/3 W Robinson

S.O. No. 791

Financial Department 11/

5

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commission, Vizagapatam dated 29th January 1874 & 6th Mmdt. by Hon'ble Mr. Robinson — 28 Mar 74 thereon. & Order 7 May 1874 No. 791.

Keep the Draft, as altered by Mr Sim, & with some alterations which I have made, which is directed in my pay to bring it into consistency with Mr Sim's alterations.

(See No. above)

Approved & the order as Revised passed

BBR 1874

The Budget estimates of the Vizagapatam Municipality for 1874-75 are compared below with those for the ~~current~~ year 1873-74.

FBR 29/5

Receipts

Receipts	1873-74	1874-75	Charges	1873-74	1874-75
Balance brought forward	290	1590	Grant I New Works		
Assignments by Govt.	30	30	Communications	452	"
			Buildings	793	"
			other items	166	"
Rates on houses	2000	2000	Repairs		
			Communications	3000	2000
Tax on Arts	10000	"	Miscellaneous	891	600
Tax on Vehicles	2400	2400	Grant II		
Reg.r of Carts	180	180	Training schools	404	"
			Results grants	1650	1000
Tolls	9650	9900	Inspection	675	310
Ferry	50	50	Grant III		
Fines	60	50	Hospitals and Dispensaries	880	810
			Vaccination	450	450
			Regr. of births and deaths	390	270
			Conservancy	8327	7940
			Grant IV		
			Lighting	1356	570
			Miscellaneous	680	150
			Grant V.		
			Superviseral	3768	2382
			Miscellaneous	376	335
			Balance	500	280
Total	24760	16900	Total	24760	16900

In

6 19

In reviewing the budget of the Vizagapatam Municipality for 1873-74, the Govt expressed hesitation about directing the abolition of the 5 pc tax, and urged that the papers now before them, they are satisfied that that tax cannot be totally abandoned, except at a complete sacrifice of efficiency. In the budget submitted for 1874-75 no provision at all is made for New Works, there is a reduction of Rs 1191 in the allotment for repairs, Rs 348 less than the actual expenditure in 1872-73 is provided for Results grants, and it is proposed to expend only Rs 573 on Lighting against Rs 1355 in the budget

budget for the year 1873-74.
Under these circumstances,
HE in Council ~~Legislature~~ to
~~does~~ consider that the Profession
~~might~~ tax ~~be~~ retained ~~except~~
in the case of persons
falling within the 6th, 7th
and 8th classes of the
schedule. The ~~needs~~
for this ~~[illegible]~~ is
rendered the more urgent
by the fact that measures
are now under contempla-
tion which will consi-
derably reduce the income
at present realized
by Municipalities in the
shape of tolls on traffic
merely passing through
the town. A supplemental
budget should be sub-
mitted for the utilization
of the proceeds of the
~~[illegible]~~ tax on the
objects

considers that
~~And could~~
the P. Tax ought to be
retained?

his reference to
his Lordship's
remarks I would here
add.

"The revenue from
the House Tax - Rs. 2000 -
is extremely low for
such a place as
Vizagapatam - the
rate being only 1½ per
cent and the valuation
manifestly under-
rated. We propose
leave it to the Comm.
to raise the revenue
which the Professional
Tax, or ~~above~~ restricted
rate yield, from the
tax on house property."

I would say nothing
about Tolls - they raise
quite enough from those

objects at present inadequately provided for.

Seen 1862
1814

Bimlipatam

Receipts	1873-74	1874-75
Rates on houses	1020	550
Tax on Arts	1600	"
Tax on Vehicles	400	300
Regn. of Carts	130	150
Tolls	6200	6500
Fines	30	"
Total	9400	7500

Charges	1873-74	1874-75
Grant I		
New Works		
Communications	3710	1580
Petty works	"	150
Repairs		
Communications	600	"
Miscellaneous	240	790
Grant II		
Results grants	"	350
Training schools	500	"
Inspection	"	60
Grant III		
Hospitals & Disp.	300	600
Vaccination	120	120
Regn. of births & deaths	180	"
Conservancy	2634	2592
Grant IV		
Watering streets	"	150
Grant V		
Supervision	966	908
Miscellaneous	150	50
Balance	"	180
Total	9400	7500

"Here can take that
this will be seen as
calculable to the
inhabitants."

The

The Commissioners of the Municipality, in addition to dispensing with the Provision tax, propose to reduce the rate of House tax to 7½ per cent, so as to assimilate it to the neighbouring Municipalities of Vizagapatam and Vizianagram, and thus avoid ground for unbased grievances, the result being that, in the budget, as now submitted, the receipts from taxes form 86.66 per cent of the total income of the Municipality, but no provision for road repairs is made. The Govt must express their disapproval of the ~~method of dealing with the Municipal taxation~~ proposed. The present rate

Note.
The rate was 5 per cent in 21 municipalities, and 7½ per cent in five in 1872-73.

rate of house tax, which, it is observed, is the same as at Vizianagram, viz 5 per cent, is much below the average throughout the Presidency, and must be maintained. The proposal that the registration of births and deaths should be carried out by the Conservancy establishment, in addition to their other duties, is sanctioned as an experiment, and the result should be specially noted in the annual report. The increase in the contribution to the Dispensary and the reduction in the cost of general supervision (Grant T) are approved. The increased income accruing from the present rate of

House

Road tax being maintained will enable the Commissioners to make some provision for lighting and keeping the roads in repair.

Vizianagram

Sent 1874

Receipts	1873-74	1874-75
Balance brought forward	-	-
Rates on houses	1000	1050
Tax on Arts	2350	-
Tax on Vehicles	1500	1700
Regn of Carts	350	350
Tolls —	1500	1700
Fees —	30	10
Fines	10	10
Miscellaneous	90	65
Total	12830	10885

Charges	1873-74	1874-75
Grant II		
New Works		
Communications	2800	1950
Repairs		
Communications	2577	1400
other items	225	25
Grant III		
Results grants	600	600
Inspection	160	90
Grant III		
Vaccination	132	120
Regn of births	282	270
Conservancy	3849	4021
Grant IV		
Lighting —	340	500
Grant V.		
Supervision	1753	1695
Miscellaneous	112	210
Balance	-	-
Total	12830	10885

From

From the Estimate of the Professional tax, the estimated income for 1874-75 falls short of that for the current year by Rs 1945 only, an increase of Rs 200 being expected both from tolls and the tax on Vehicles &c.

The reduction in the allotment of Public Works is considerable, but it is not stated that any increase in is anticipated therefrom. The President will report on this - especially as regards repairs to roads. The increase in the provision for conservancy and lighting, and the decrease in that for supervision & management, are approved.

H

~~The budget of the other Municipalities are passed, and notifications will issue, authorizing the levy of sports and taxes.~~

No notification seems necessary under the circumstances.

H

To
The President Mun.l Comm.r Vizagapatam
" Public Works Depart.t
" Revenue Depart.t
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surg. General
Ad. Medical Dept.t
" Director of Pub. Instr.n
" Dpst. Local Fund Board
Vizagapatam

Memo with reference Remarks on Vizagapatam draft budget. 87

Though the Vizagapatam Commissioners are given the option of retaining the profession tax by they did not come to a decision para 9 of a letter dt 15th August 1873 the President remarked that the profession tax was rated both by Commissioners and the people and any method of increasing the receipts would be favorable.

H

I would think to revise the maintenance of the Protection at Tan as regards the sloping which can take off. and it - In my Memo note I suggested that duties 7 & 8 - the former class buying - the former 2 & the latter 1 R - I would be Excellent - but I do not object to class 6 also existing except money - but the great thing is to relieve the poor.

As regards Rule I do not care to have said to any

if this will leave Rs 1000 I guess - the

manager.

have the Cmdr. Asst. Engr. a share of Revenue in which they should be reserved for a considerable diminution of those sources. They must sacrifice their services. The subject will be brought before us for careful & final decision. It will in any way to anticipate them. But as a principle must be true. Whether we keep strict transit. or require bonds either to Local Fund. or any thing else, it would be well to have a note of warning.

L.O.S. 20/3

Financial Department 69/

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Ag Collector of Vizagapatam, dated 29th January 1874. No 116.

Order thereon, 4 Feby 1874. No 791.

The budget Estimate of the Vizagapatam Municipality for 1874-75 are compared below with those for the current year.

Receipts	1873-74.	1874-75
Balance brought forward	290-	1590
Assignments by Govt	30	30
Rates on houses	2000	2000
Tax on carts	10,000	"
Tax on vehicles	2400-	2400
Registration of Carts.	180	180
Tolls.	9050	9,000
Fees	50	50
Fines	50	50
Miscellaneous	710-	700
Total	24,760.	16,900.

Charges.

Charges.	1873-74	1874-75
Grant I		
New Works.		
Communications	453	"
Buildings	793	"
other items	166	"
Repairs.		
Communications	3000	2000
Miscellaneous	891	400
Grant II.		
Training Schools	404	"
Results grants	1650	1050
Inspection	678	310
Grant III.		
Hospitals & Dispensaries	880	810
Vaccination	450	450
Regn of births & deaths	390	270
Conservancy	8327	7940
Grant IV.		
Lighting	1353	573
Miscellaneous	680	150
Grant V.		
Supervision	3768	2382
Miscellaneous	376	335
Balance	500	280
Total	24,760	16,900

The Cmrs were requested in G.O. 4 June 73 to report on the abolition of the Profession tax. I cannot find any reply to this call. But this Budget shows that if the Tax be abolished - all improvement is at an end. Not a rupee is provided for new roads - buildings - bridges or any thing of this kind - we are told to believe that £240 per annum will keep all existing roads & buildings in a good & tenantable condition as they now stand

(Revised proofs)

91

The abolition of the Profession tax has reduced the anticipated income to Rs 16,900 against Rs 24,760 in the current year, but the Commissioners have been able to frame a budget without asking for any addition to the other taxes. With the exception of an increase of Rs 850 under tolls based on the experience of the current year the entries on the receipt side are so nearly the same as those in the last budget as to call for no remark.

No provision has been made for new works and there is a reduction of Rs 1,491 in the allotment for repairs. Of the

of the reduction of Rs 1422 under Education Rs 772 is due to the order of Government, undertaking to bear from Provincial funds all charges on account of training schools and Deputy Inspectors. The provision for results grants is reported to have been calculated with reference to the actual payments for the current year but the Government observe that it falls short by Rs 348 of the actual expenditure under that head in 1872-73. The Commissioners should endeavour to supplement it, if it appears in the course of the year

in the two
Report - only Z 130
is provided for Education
cation & to on. Expen
ut of a revenue of
Rs 16900 - No less
than Rs 9.900 are
raised by toll
while only Rs 2400
are spent on the
roads which alone
or chiefly
pass by road taxa.
-tion - I would return
the Professional Jury
as regards the higher
classes - 1 & 6. ~~Object~~
remitting it as regards
the two lower classes
7 & 8. Otherwise all
Prizes will be with
-drawn & Stipend

I think that this requires the worded requires [illegible]
depend - It has not been
proposed to do any
but that proper improvement
& the Civil Reserve
at this [illegible] be carried
express a hope [illegible]
hereto [illegible]

[illegible]
the certain decrease
would be an exception
as regards Professor
tion - the Municipality
Mr Benson the Director
appears [illegible] the
tion altho the
not be cleared of
I would in this respect
pare or prepared [illegible]
Sir - [illegible]
[illegible]

year that it will not be sufficient to meet all the legitimate demands. The manner in which it has been found possible to reduce the allotment for lighting, has not been explained but the Government observe that only Rs 422 have been provided for lamp oil against Rs 840 in the current year's budget and trust that experience has shown that the previous provision was over-estimated as any decrease in the number of lights to be kept up is much to be deprecated. The reduction under the head of Supervision is approved.

Bimlipatam

Receipts	1873-74	1874-75.
Rates on houses	1020.	550
Taxe on carts	1600.	"
Taxe on Vehicles	400	300
Regn of Carts	150.	150
Tolls.	6200.	6500
Fines	30	"

Charges-	1873-74	1874-75
Grant I.		
New Works.		
Communication	3710	1560
Petty works & reserve	"	150
Repairs.		
Communication	600	
Miscellaneous	240	790
Grant II.		
Results grants.	"	850
Training schools	500	"
Inspection	0	50
Grant III		
Hospitals & dispensaries	300	600
Vaccination	120	120
Regn of births & deaths	180	"
Conservancy	2634	2592
Grant IV.		
Watering streets &c	"	150
Grant V.		
Supervision	966	903
Miscellaneous	150	50
Balance	0	180
Total.	9400	7500
Total.	9,400	7,500

Ths

We omit this sarasm
It is a quasi approval of
simple recklessness -
WR Robinson

95

The Commissioners
of the Bimlipatam Municipality have found no
little difficulty in framing
a budget with the loss
of the Profession taxe
that they also propose
to reduce the rate of
House taxe to 1½ per
cent so as to assimilate
it" to the neighbouring
Municipalities of Vizaga-
patam and Vizayanagaram
and thus avoid ground
for supposed grievances,
the result being that in
the budget as now sub-
mitted the receipts from
tolls form 86.66 per
cent of the total income
of the Municipality +
The Government must
express their disapproval

+ and the provision for
conservancy & repairs is
therefore -
The per centage is required by the lowering of house rate reducing the total income.
Bimlipatam & Vizy
are the last towns the
taxe is three pies &
pies per cent - on in-
-ome & export duty. IX

+ We are taking measures to exempt through traffic

+ This has now been dropped but export trade

of this method of dealing with the Municipal taxation. The present rate of house tax, which it is observed, is the same as at Vizianagaram, viz 3 per Cent is much below the average rate throughout the Presidency and might should be maintained.

~~11. measures at present under contemplation for enhancing Conservancy for the municipal Public Health will probably have the effect of reducing the income under that head. The absence of any allusion under the "Public Works Service" should be explained. The~~

Note
The rate was 5 per cent in 21 municipalities and 7½ per cent in five, in 1872-73.

proposal that the registration of births & deaths should be carried out by the Conservancy Establishment in addition to their other duties, is sanctioned as an experiment and the result should be specially noted in the annual report. The increased contribution to the Dispensary and the reduction in the cost of supervision (Grant V) all approved. The increased income accruing from the present rate of House tax being maintained will enable the Commissioners to make some provision for lighting †

† Keeping this item in abeyance.

Vizianagaram

Receipts	1873-74	1874-75.
Balance brought forward	"	"
Rates on houses.	1000	1050
Tax on Arts.	2,350	"
Tax on Vehicles	1500	1700.
Regn of Casts.	350	350
Tolls.	7,500.	7,700
Fees.	30	10
Fines	10	10
Miscellaneous	90	65

Charges.	1873-74	1874-75.
Grant I.		
New Works.		
Communications	2800	1950
Repairs.		
Communications	2577	1400
other items	225	25
Grant II.		
Realty grants.	600	600
Inspection	160	93
Grant III.		
Vaccination	132	120
Regn of births & deaths	282	270
Conservancy	3849	4021
Grant IV.		
Lighting	340	500
Grant V.		
Supervision	1753	1696
Miscellaneous	112	210
Balances	"	"
Total	12,830	10,885

Total 12,830 — 10,885

From

From the Cess of the Profession tax, the estimated income for 1874-75 falls short of that for the current year by Rs 1,945 only, an increase of Rs 200 being expected both from tolls and the tax on vehicles &c.

The reduction in the allotment of Public Works is considerable but it is not stated that any inconvenience is anticipated therefrom.+

The increase in the provision for Conservancy and lighting and the decrease in that for supervision & management are approved.

The

+ The President only reports in these Estimates as regards reference to roads & Steam Vessels that Tolls are estimated at Rs 7700 while the total paid for roads is only 3350.× I shall enquire of him

The budget of the three Municipalities are passed, And Notifications will issue, authorizing the levy of ~~the proposed~~ rates and taxes.

K

2

for the view that the proceeds of the sales are to be entered about as Roads I consider this a form of doctrine of the course adopted on actual [illegible] as proved. a share of it amounts to £ 1

To The President of the Municipal Commissioners in Vizagapatam
. Public Works Deptt
. Revenue Deptt
. Board of Revenue
. Accountant General
. Sanitary Commissioner
. Surgeon Genl, Indian Medl Deptt
. Director of Public Instn
. President of the L.F. Bds Vizagapatam

K present
the same thing
Municipalities must
have some kind of
tax in addition to
many rely
upon Taxes

Govt. of 187 } Madras.

To

Dated
Recd. } 187 , No.

Nos.

Govt. of Madras.

Amended Draft

Financial

To

The Secretary to Govt.

Vizagapatam

Dated 7 Jany 74

Rec'd. 1874, No. 761.

Nos. 70-72.

Suggesting that the Budget Estimate for this Presidency for 1874-75 be returned unpassed.

Returned for the orders of H.E. the Governor with reference to the remarks made by the Hon'ble Mr. Sim on the Vizagapatam Budget Estimate.

J.S.
4/5

C 13-4. R 1/5/74