

Judicial (1895) Department.

ORDINARY MS.

G.O., No. 492.

DATED 6th March 1895.

INDEXED.

[Despatch Abstract.]

MUNICIPAL BUDGET.

Communicating to the District Magistrate of Vizagapatam proceedings, Local and Municipal Department, reviewing the Vizagapatam-- for 1895-96 for report with reference to the withdrawal of the moiety of the pay of the bench clerk from municipal accounts.

True

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	888		7-5-92				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1784		1895				

1ST FEBRUARY 1895, No. 152 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. B. SURYANARAYANA SASTRI Garu, B.A., B.L., Chairman, Municipal Council, Vizagapatam, to the Chief Secretary to Government (through the Collector of Vizagapatam), dated Vizagapatam, 26th December 1894, No. 1331.

I have the honour to submit, herewith, the revised estimate of the municipality for 1894-95, together with the budget estimate for 1895-96.

REVISED ESTIMATE FOR 1894-95.

2. The total receipts during the year 1894-95, according to the revised estimate now submitted, including the opening balance, amount to Rs. 71,210, of which Rupees 60,170 will be expended during the year, leaving a balance of Rs. 11,040.

3. A memorandum explaining the various items dealt with in the revised estimate is enclosed.

BUDGET ESTIMATE FOR 1895-96.

4. *Opening Balance, Rs. 11,040.*—The closing balance of the revised estimate is adopted as opening balance of the budget for 1895-96.

5. The receipts amount to Rs. 41,260 against Rs. 62,630 in the current year, showing a decrease of Rs. 21,370, which is chiefly due to the absence of arrears under taxation, the falling off of toll revenue and to the want of contribution from private individuals in aid of works.

BUDGET RECEIPTS FOR 1895-96.

6. *Tax on Arts.*—The demand for the current year is Rs. 6,100, which will be the same for the year to come. Ninety-five per cent. of this, after deducting Rs. 100 for council's remissions, amounts to Rs. 5,700; adding to it the balance at the end of 1894-95, the total collections would be Rs. 6,000. This figure is entered in the budget. The decrease is owing to the absence of large arrears.

7. *Tax on Buildings and Lands.*—The demand on buildings for 1894-95, as finally settled, was Rs. 16,570; of this, Rs. 2,924-11-6 appertained to the railway buildings brought to assessment, and Rs. 1,390-15-6 on account of the net increase effected by revision of 1894-95 over the demand of 1893-94. The council resolved to make a thorough revision again during the next year and expected an increase of Rs. 1,000 more. Thus the demand for the next year will be Rs. 15,910 as shown below:—

	RS.	A.	P.
Demand for 1893-94	12,254	5	0
Net increase effected by last revision	1,390	15	6
Assessment on railway buildings	1,265	10	0
	14,910	14	6
Expected increase by the revision of 1895-96	1,000	0	0
Total	15,910	14	6

or Rs. 15,910 in round figures. Of this, Rs. 15,120 or 95 per cent. is expected to be realized during the year. The arrears outstanding at the close of the year 1894-95 will be cleared off and the total collections will therefore be Rs. 15,950. The decrease compared with the revised estimate is chiefly due to the collection of building tax on railway buildings for 1892-93 and 1893-94.

The demand on lands decreased during the current year by Rs. 72-3-0, as the railway department occupied a great portion of cultivable lands.

There are certain vacant sites in the town which are to be brought under assessment and the demand is raised by Rs. 120. Thus the total demand would be Rs. 800. Deducting Rs. 50 for remission by council on appeal, the net demand would be Rs. 750. The collections out of demand are estimated at 95 per cent. This, with the outstanding balance of 1894-95, will amount to Rs. 736 or Rs. 740 in round numbers.

8. *Taxes on Vehicles, Animals and Carts.*—The decrease under these items is due to want of arrears at the close of 1894-95.

9. *Tolls.*—The decrease is due to the payment of the one-fifth share of tolls to the district board.

10. *Sale-proceeds of Old Materials.*—In the year 1894-95 the materials of buildings purchased were sold, but in the next year an item of the sort could not be found. However, Rs. 20 are provided.

11. *Grants and Contributions from Government—Education—Other Purposes.*—The increase under the head is due to the sum of Rs. 130 on account of the contribution which the council is entitled to with reference to the expenditure to be incurred by the entertainment of a drawing master. This item is entered as instructed by the Director of Public Instruction.

12. *From Local Funds.*—The balance of Rs. 1,186-5-0, &c., having been expected to be realized during the current year, the usual contribution of Rs. 600 is entered under the head. Hence the decrease.

13. *Other Grants and Contributions—Other Purposes.*—The collections of the subscriptions from private individuals towards the maintenance of poor house are shown here. The decrease of this item in the budget as compared with that in the revised estimate is due to absence of donation like what was paid by the late P. Venkata Kristnamma Naidu Garu in 1894-95.

14. *Private Scavenging Fees.*—The number of latrines at the close of the year 1893-94 was 938; during the current year 95 latrines have already been taken up and more are expected. It is under contemplation to raise the fees, and an additional sum of Rs. 220 is expected to be realized in the next year.

BUDGET ESTIMATE FOR 1895-96.

CHARGES.

15. *Grant I, New Works—Communications.*—Rs. 300 are provided for a new road in Allipore. The channel running through Allipore had to be diverted and taken through the old Dondaparti lands acquired by the East Coast Railway, as otherwise the valuable property, such as railway buildings belonging to them in Tikkavampalem, would be damaged considerably, and as it was necessary to protect Allipore itself from being inundated during heavy rains. The diversion of the channel necessitates the construction of a bridge which is estimated to cost roughly Rs. 500.

16. *Buildings.*—Rs. 4,030 are provided for the following works:—

	Rs.
(1) Constructing a general market in Kottapeta	2,500
(2) Do do at Waltair	480
(3) Constructing school building in Chengalrowpet	500
(4) Do a well in the bull's slaughter-house	250
(5) Do two pukka latrines	300
Total	4,030

As explained in paragraph 5 of the budget letter embodied in G.O., dated 13th March 1894, No. 308 M., the idea of constructing a general market was abandoned for want of funds. The council, however, wanted to provide Rs. 2,500 for it this year. It is under contemplation to raise the amount required for the market, viz., Rs. 25,000, by loan.

The council at its meeting (6th December 1894) sanctioned an estimate amounting to Rs. 980 for constructing a market at Waltair. Rupees 500 only were provided in the budget for 1894-95; the additional funds, Rs. 480, are now entered for completion of the work.

Item No. 3 is provided as suggested by the Director of Public Instruction.

Item No. 4.—The bull's slaughter-house was completed last year with the exception of a well, the want of which is much felt now. Funds are therefore provided to supply the want.

Item No. 5.—As funds are available, it is proposed to construct two latrines according to the plan adopted in G.O., No. 462 M., dated 5th April 1893.

17. *Drainage.*—Rs. 3,500 are provided for constructing drains in New Dondaparti, as the construction of roads there will be completed in the current year. The funds for the purpose were given by the railway department in 1893-94. Rs. 400 are also provided for improving the drainage near the Seven Wells as suggested by the Deputy Sanitary Commissioner and for other drains.

18. *Water-supply.*—Rs. 100 are provided for constructing platforms and drains around some wells in the town.

19. *Miscellaneous.*—Rs. 100 are provided for unforeseen improvements.

20. *Repairs—Communications.*—The provision under this head is made with reference to the receipts under tolls.

21. *Buildings.*—Most of the repairs to the buildings have been provided for in the revised estimate; Rs. 400 are considered sufficient.

22. *Drainage.*—Rs. 300 are required to put the existing drains in order.

23. *Establishment.*—The present Public Works establishment consists of the following:—

	Rs.
1 overseer	Rs. 60 + 10 = 840
1 maistry	" 10 = 120
1 do.	" 8 = 96
1 lascar	" 4 = 48
Contingencies	46
Total	1,150

It is proposed to get almost all the works done on contract system which renders the service of a second maistry unnecessary. The maistry paid Rs. 10 is to get an increase of Rs. 2 per mensem. The amount required will be Rs. 1,032 plus contingencies Rs. 52. A proposition statement is enclosed.

24. *Tools and Plant.*—Rs. 50 are provided for the purchase of necessary tools.

25. *Contribution to Local Boards for Works.*—This is the amount provided on account of half the cost of repairs to the Turner bridge, as it is not finally decided whether the district board would agree to the arrangement proposed in my letter No. 1070, dated 5th November 1894, as to the shifting of the toll-gate at the bridge beyond municipal limits.

26. *To Other Public Works.*—It was proposed at a general meeting of the public, held at Vizagapatam, that a choultry, a great desideratum, be constructed near the railway station for the comfort and convenience of the travelling public and an executive committee was appointed for the execution of the work. This committee requested the council by letter, No. E. 1, dated 4th October 1894, to contribute towards its construction and the council resolved that a sum of Rs. 2,000 be paid and provided Rs. 500 in the budget. Hence the entry.

27. *Grant II, Education—Stipends to Normal Students.*—Rs. 220 are provided by the educational officers for the training of four Hindu teachers at Rs. 5 each.

28. *Salary-results System—(a) Fixed Payments.*—The following is the establishment maintained by the municipality :—

	RS.
1 master on Rs. 12 a month	12
3 masters on „ 8 „	24
3 masters on „ 6 „	18
1 master on „ 5 „	5
2 masters on „ 4 „	8
5 peons at „ 2 each	10
Total	77

or Rs. 924 per annum. The educational officers proposed an increase of Rs. 2 per mensem to the salary of first assistant of the Fort Muhammadan day school and also recommended the appointment of a new teacher on Rs. 5 per mensem to the same school.

The attendance in the Chengalraopeta Muhammadan day school is increasing and the second master is only paid Rs. 5, which is considered too low to retain him long in the appointment. An increase of Re. 1 to his present pay is allowed. As the peon attached to the municipal school at Fishermenpet teaches also the infant standard, an increase of Re. 1 is recommended. Providing for all these increases, the amount required will be Rs. 1,028 or Rs. 1,030 in round numbers. The necessary proposition statement is submitted.

29. *Contingencies.*—The decrease under the head is due to the non-payment of house-rent for the Fort night school and to the reduction of rent in the case of Jalaripeta school.

30. *Building Grant.*—The allotment under this head is reduced to Rs. 200 (with reference to the actuals of the previous years) by the Director of Public Instruction.

31. *Other Items.*—The appointment of a drawing master on Rs. 20 a month for eleven months and Rs. 40 for necessary drawing materials are provided under the head in accordance with the recommendation of the Director of Public Instruction.

32. *Grant III, Conservancy—Vaccination—Sanitation—Medical Services, &c.*—The decrease under the head is small and calls for no remark.

33. *Registration.*—There is no separate sub-registrar for the Waltair division. The conservancy Inspector thereof was looking after the vital statistics. This inspector being too old was removed from service and his duties were distributed to two persons—one as a sub-registrar on Rs. 5 per mensem and the other as conservancy inspector on Rs. 10. Thus an increase of Rs. 5 per mensem or Rs. 55 for eleven months is provided in addition to the present establishment. Hence the increase.

34. *Conservancy Establishment.*—The present establishment consists of the following :—

	RS.	A.	P.
13 inspectors on	157	8	0
7 maistries on Rs. 4 each	28	0	0
18 diggers at Rs. 3-8-0 each	63	0	0
26 man toties at Rs. 3-12-0 each	97	8	0
31 woman toties at Rs. 2-4-0 each	69	12	0
31 man sweepers at Rs. 3-4-0 each	100	12	0
88 woman sweepers at Rs. 2 each	176	0	0
1 bariky	3	0	0
1 watchman	1	0	0
Total	696	8	0

Item No. 1.—The council resolved to raise the salary of the nuisance inspector, hereafter to be called sanitary inspector, from Rs. 25 to Rs. 35 and to allow him horse allowance of Rs. 10 per mensem. It also resolved to dispense with the services of the

present sanitary inspector and to employ an hospital assistant in his stead from April next and give him an increment of Rs. 2 a year till his salary rises to Rs. 45.

Item No. 2.—It is observed that five maistries attached to the divisions are not necessary, and it is proposed to dispense with their services. Providing for these changes, Rs. 8,298 or Rs. 8,300 in round figures will be required as detailed in statement II-B.

35. *Other Charges—Purchase of Carts, &c.*—In addition to the twelve rubbish carts which are working in the town and which are found inadequate to remove the rubbish to the depôts, two more carts are to be employed at Rs. 10 each. Provision of Rs. 250 is also made for the purchase of 30 corrugated iron dust-bins and two night-soil carts. Hence the increase.

36. *Private Scavenging.*—As the number of night-soil carts is increased, the number of man toties should also be raised, as it is difficult to manage the removal of night-soil to depôts with the existing establishment. The number of private latrines is increasing day by day. Four man toties at Rs. 4-8-0 each to drag the carts and two female toties at Rs. 2-8-0 each are required to be employed. Rs. 2,220 are required for expenditure as detailed in statement II-B.

37. *Grant IV, Lighting Establishment.*—To have better supervision over the lighting of the town it is proposed to entertain two superintendents at Rs. 7-8-0 each to exercise control over lamp-lighters and to remedy the defects that are extant in this branch. The town being very extensive, it is proposed to make it into two divisions for the purpose of lighting. The present number of lights being inadequate, 40 more lamps are to be placed in the town. To light these a separate lighter will be required on Rs. 4 a month. To give encouragement, the pay of two of the deserving lamp-lighters is raised by Re. 1 each. The amount required will therefore be Rs. 473 or Rs. 470 in round figures. The necessary proposition statement is enclosed.

38. *Lighting Contingencies.*—Besides the lamps proposed in 1894-95, 40 lanterns and 100 chimneys are required for the lighting of the town and provision is accordingly made. Hence the increase.

39. *Choultries.*—The peon allowed to the poor house establishment having been considered unnecessary since the subscriptions have fallen down, his services will be dispensed with from 1st April 1895. Hence the decrease.

40. *Contingencies.*—The inmates of poor house are limited to 50; the probable cost of feeding paupers is estimated at Rs. 2-8-0 per head. Hence the decrease.

41. *Avenues Establishment.*—The maly on Rs. 3 is to receive an increase of Re. 1 a month, thus an increase of Re. 1 is provided.

42. *Contingencies.*—This is the amount required for the purchase of tubs and plants for nursery.

43. *Printing.*—Provision under this head is made with reference to the actuals of the previous years.

44. *Other Items.*—The following are the details :—

	RS.
For maintaining the water-shed at the Collector's office	90
Hot-weather charges	30
Fee for numbering carts	20
Quit-rent on lands	4
Cost of street-boards and painting names	56
Total	200

45. *Grant IV, Office Establishment.*—The appointment of a bench clerk in the local Sub-Magistrate's office was made on the understanding that Government would pay half of the salary, while the other half was to be paid by the municipal office. The arrangement of working three days in this office and three days in the Magistrate's office is not at all carrying any advantage to either office. It is therefore resolved to withdraw the moiety of the pay of the bench clerk from municipal accounts and to request Government to pay him his full pay from Government funds as is done

elsewhere. The item is therefore removed and the amount required for the office establishment will be Rs. 1,411-8-0 or Rs. 1,410 in round numbers. Hence the decrease.

46. *Collection Establishment*.—The present staff of bill collectors is not well paid and in consequence men of some education could not be procured for service. It is therefore proposed to replace the present strength with qualified men on decent pay. The following scale will be adopted :—

		RS.
1	bill collector on Rs. 9 per mensem	9
2	bill collectors at „ 8 each	16
2	do. at „ 7 „	14
4	do. at „ 6 „	24
Total		63

47. The year closes with a balance of Rs. 3,880, or 9.4 per cent. of the estimated receipts.

MEMORANDUM.

REVISED ESTIMATE FOR 1894-95.

Receipts.

Tax on Arts.—The current demand is Rs. 6,354 as assessed by the Chairman, of which Rs. 254 were remitted on appeal, and calculating collections at 95 per cent. Rs. 5,800 may be collected. The arrear demand on 1st April 1894 was Rs. 1,401-8-0, of which Rs. 1,110 are recoverable. The revised estimate is therefore Rs. 6,910 against Rs. 6,210 anticipated in the budget.

2. *House-tax*.—During the current year, the tax has been revised and increased by Rs. 1,483-15-6. In addition to this, a sum of Rs. 2,924-11-6 will be realised on account of taxation of buildings of the Railway department as detailed below :—

	RS.	A.	P.
Recovery of house-tax refunded in 1892-93	393	7	6
Taxes due for 1893-94	1,265	10	0
„ „ 1894-95	1,265	10	0
Total	2,924	11	6

Thus the current demand is fixed at Rs. 16,663; allowing Rs. 93 as remission on appeal and on account of poverty, the net demand is fixed at Rs. 16,570, and Rs. 15,741-8-0 is estimated to be collected at 95 per cent. of the demand.

The arrear demand was Rs. 3,463-7-10 on 1st April last, of which Rs. 3,028-7-0 are recoverable and the rest is to be written off. The revised estimate is therefore Rs. 18,770 against Rs. 13,210 provided for in the budget.

3. *Tax on Lands*.—The current demand is Rs. 680 against Rs. 704-1-0 in 1893-94. The decrease is in consequence of the Railway department acquiring some lands for building purposes in March last; but the collections during the current year are estimated at Rs. 850, which is in excess of the budget by Rs. 150 owing to the large arrears outstanding at the close of 1893-94.

4. *Tax on Vehicles, Animals and Carts*.—The increase is expected owing to the large arrears outstanding at the close of last year.

5. *Tolls*.—The right of collecting tolls being sold at a public auction realised a sum of Rs. 10,896 and the district board having foregone its one-fifth share for the current year as reported in this office letter, No. 1070, dated 5th November 1894, the whole amount is estimated as collections for the current year against Rs. 7,630 in the budget.

6. *Rent of Lands*.—The increase is small and calls for no particular remark.

7. *Sale-proceeds of Lands and Buildings*.—This is the amount of compensation received from the Railway department for the night-soil depôt and two latrines at Allipur which were acquired during the current year.

8. *Produce of Lands and Gardens, &c.*—The increase is due to the sale of the produce of a cocoanut tope purchased last year for a cart-stand near the town railway station, &c.

9. *Sale-proceeds of old Materials, &c.*—The increase is attributable to the sale of old materials of two houses purchased last year for the improvement of the branch roads leading to the town railway station.

10. *Fees from Educational Institutions*.—The increase is anticipated since fees are levied in night schools.

11. *Income from Markets and Slaughter-houses*.—These are items of a fluctuating nature and call for no special remarks.

12. *Cart-stand Fees*.—The increase is small and calls for no remark.

13. *Normal Stipends*.—The increase is due as four students are under training instead of three as provided for in the budget.

14. *Other Purposes—Communications*.—The Railway department acquired the village of Tikkavanipalem situated within municipal limits during the current year and paid Rs. 800 for constructing new roads in the village to be newly formed for the people of Tikkavanipalem on the site granted by Sri Ankitam Atchayamma Garu, proprietrix, on condition of calling the same after her name. Hence the increase.

15. *From Local Funds—Other Purposes for Works*.—The increase under this head is due to the sum of Rs. 1,186-5-0 alluded to in paragraph 28 (b) of my administration report for 1893-94, embodied in G.O., No. 1181 M., dated 31st August 1894, and Rs. 70 contributed by the Taluk Board, Vizagapatam, towards the upkeep of the water-shed.

16. *Poor House*.—This is an item of fluctuating nature and calls for no remark.

16-A. *Grants and Contributions—(iii) Other Purposes for Communications*.—There was no road from the Scandal point to the Judge's bungalow at Waltair in continuation of the beach road already existing and in consequence the coolies and fishermen frequently passing along the soft sea-sand to and from the town and the villages up the coast used to experience much trouble. To alleviate this and to provide a good road for driving and riding along the beach, the Hon'ble the Maharajah of Vizianagram, G.C.I.E., proposed to construct a road at his expense and make it over to the council on the condition of it being maintained by the municipality, and paid Rs. 12,000 for its construction. Rs. 395 have been paid by the proprietrix referred to in paragraph 14 *supra* for compensating the owners of huts for forming proper lines in the new village. Hence the entry.

17. *Miscellaneous—Fishery Rents*.—The increase under this item is due to the fish pond belonging to the council having been leased out in the current year at Rs. 26 a month.

Charges.

18. *New Works—Communications*.—The budget provides only Rs. 300 for the construction of a road in Allipur village. During the course of the year, Rs. 12,800 have been contributed by the Hon'ble the Maharajah of Vizianagram, G.C.I.E., and the Railway department for the works noted below :—

	RS.
(1) Constructing a road from the Scandal point to the Judge's bungalow at Waltair	12,000
(2) For laying roads in Atchayyampeta	800

The Railway department contributed Rs. 3,125 for roads in New Dondaparti. This amount was included in Rs. 8,880 referred to in paragraph 28 (b) in my report

for 1893-94 embodied in G.O., No. 1181 M., dated 31st August 1894. The total amount of contributions for roads amounts to Rs. 15,925.

Rupees 10,100 are allotted for the construction of road No. 1. The road is making good progress and will be completed within the close of the year, while the roads in Atchayyanmapeta have already been given out on contract. These also will be completed within the close of the year. The roads in New Dondaparti are also given out on contract. The amount required for these works comes up to Rs. 14,025, which with the amount provided in the budget will be required to be spent within the close of the year. The revised estimate will therefore be Rs. 14,325 or Rs. 14,300 in round figures against Rs. 300 in the budget.

19. *Buildings*.—The budget provides only Rs. 500 for a market in Waltair. Rs. 1,040 are contributed by the Railway department towards the construction of latrines in New Dondaparti and Rs. 200 are required for making improvements in the existing pucca latrines in the town. These amounts together with that already spent in the first eight months of the year come up to Rs. 2,013 or Rs. 2,000 in round numbers against Rs. 500 in the budget.

20. *Drainage*.—Rupees 3,500 paid by the Railway department towards the drainage works in New Dondaparti have not been spent with a view that the drainage works are to be commenced after the roads are completed. The expenditure under the head will be only Rs. 50 for construction of petty drains in the town. This money has already been spent in constructing some new petty drains.

21. *Water-supply*.—No provision was made under this head in the budget, but Rs. 950 was paid as compensation by the Railway department to be utilised in sinking wells in New Dondaparti. Of this sum Rs. 240 has already been spent for this purpose. Moreover nearly Rs. 30 was spent for despatching samples of water of Hanumanthavaka for analysis in pursuance of the water project. Rs. 711 is required for the next four months of the year for wells, &c., in New Dondaparti.

22. *Miscellaneous Public Improvements*.—Rupees 265 are contributed by the Railway department for clearing bushes and rank vegetation in New Dondaparti. Of this Rs. 177 were spent last year; the balance of Rs. 88, together with Rs. 395 contributed by the proprietrix of Sheermahamadpuram estate towards the compensation to house-owners and for formation of Atchayyanmapeta, comes up to Rs. 483. Of this Rs. 200 were spent on the construction of a protective bund and Rs. 156 towards the compensation and formation of Dondaparti and Atchayyanmapeta villages. Rs. 360 are entered in the revised estimate in round figures.

23. *Repairs—Communications*.—Rupees 3,500 are provided in the budget. Most of the roads that were repaired have lately been damaged by the heavy rains in October last. The expenditure will have to be raised by Rs. 2,000 for keeping the roads in proper condition. This amount is available from the amount of the share of tolls foregone by the district board this year, namely, Rs. 2,179.

24. *Buildings*.—As most of the buildings are badly in want of repairs, Rs. 200 more than what was provided—namely, Rs. 400—in the budget, are necessary.

25. *Drainage*.—The increase from Rs. 300 to Rs. 400 under this item, is due to the repairs of the big drain opposite to the railway station in town.

26. *Water-supply*.—The increase under this head is due to the repairs of a well in Allipur.

27. *Tools and Plant*.—The increased provision is made with reference to the requirements of the Public Works Department.

28. *Contribution to Local Boards*.—The council, at its meeting held on the 22nd May 1894, resolved to leave the management of the Turner bridge solely in the hands of the district board on the condition of paying it the proceeds of tolls realised at the bridge. This was approved by the local board. The tolls at the bridge were sold for Rs. 81 a month and Rs. 972 should be paid to the local boards. Rs. 970 are therefore entered in the revised estimate. Hence the increase of Rs. 220 over the budget estimate of Rs. 750.

29. *Education—Training Schools—Stipends to Normal Students*.—The decrease of Rs. 20 under the head is anticipated owing to the fact that two out of the four Hindu teachers now attending the normal school will have to quit from January next.

30. *Results Grants*.—Grants due for the year 1893-94 were paid in the current year. Hence the increase.

31. *Contingencies*.—The decrease is due to the non-payment of the house-rent of the night school in Fort and to the reduction of rent in the case of Jalaripeta school.

32. *Salary System*.—The decrease is due to a number of masters of the Hindu college not qualifying themselves for grants.

33. *Results Grants*.—The decrease under the head is due to the fact that the mission primary school which was hitherto under results system has been converted into a salary system.

34. *Inspection Contingencies*.—The increase of Rs. 10 is required to meet the cost of the printing forms required for the use of the Superintendent of Schools.

35. *Grant III, Vaccination*.—The council, at its meeting held on the 6th instant, sanctioned temporarily for three months a peon on Rs. 5 a month to the vaccinator to help him in the discharge of his duties. Hence the increase.

36. *Other Charges—Purchase of Carts, &c.*—The increase under the head is due to the provision made for the purchase of twenty-five corrugated-iron dust-bins as suggested by the Deputy Sanitary Commissioner. Ten have already been purchased.

37. The number of latrines at the beginning of the year was only 938; now it is gradually increasing. The changes in the establishment as proposed in the budget were not effected. An additional toty had to be engaged. Hence the increase. The usual proposition statement is enclosed.

38. *Contingencies*.—The increase under the head is provided with reference to the actuals of the previous years and to the purchase of wicker baskets to be placed as dust-bins and to the supply of brooms and baskets to the conservancy establishment.

39. *Grant IV, Lighting Contingencies*.—The increase is due to the increased number of lights proposed, viz., fifteen.

40. *Choultry Contingencies*.—The increase is small when compared with the actuals of last three years. The actuals for the first eight months came up to Rupees 1,214, and Rs. 386 will be required for the next four months as it is proposed to put a stop to new admissions.

41. *Public Gardens—Purchase of Seeds, &c.*—Two vacant and waste plots of ground on either side of the main road near the municipal office were offered to be enclosed and converted into small gardens for the convenience and comfort of the public by Mr. E. Fitzgerald, a railway contractor. One of them has been enclosed and Rs. 40 were spent for the purchase of plants and pots placed in it and Rs. 20 will be required for the other.

42. *Printing*.—The increase under the head is due to the increased number of meetings held during the year.

43. *Compensation for Lands*.—As stated in paragraph 7 above, the night-soil depôt and latrines at Allipur have been taken up by the Railway department. It is under contemplation to purchase sites for the purpose. Hence the provision.

44. *Other Items*.—These consist of the following:—

- | | |
|-----------------------|---------------------------------|
| (a) cart number fees; | (c) painting street boards; and |
| (b) water-shed; | (d) quit-rent on lands. |

The water-shed attached to the Collector's office has been transferred to the municipality with effect from 1st August last. The amount required for this purpose is Rs. 52-8-0 at the rate of Rs. 7-8-0 for a month. The taluk board resolved to transfer their unexpended balance of Rs. 70 under this head as a contribution to the municipality.

Fifty street-boards have already been painted and thirty more will have to be done during the next four months; and Rs. 10 are required for numbering carts. The total

amount required is Rs. 115. The amount already spent under this head is Rs. 145. Thus the revised estimate will be Rs. 260.

45. *Grant V, Establishment.*—The revision of house-tax during the current year was made only with reference to the actual rent which the houses fetched or were capable of fetching if let. The council is not satisfied with the increase caused by the revision hitherto effected and resolved to have a thorough revision of tax on buildings during the year to come. To meet this end the actual measurements of both large and small buildings are to be taken under strict supervision. To do this the following temporary establishment will have to be entertained for two months from 1st January 1895:—

Two clerks at Rs. 12 each	..	..	..	..	..	Rs. 24
Two lascars at Rs. 4 ..	..	..	..	..	..	8
Contingencies, Rs. 1-8-0 a month	...	..	..	..	..	3
Total	..	..	..	..	..	35
For two months	..	..	..	..	..	70

This amount is provided in the revised estimate.

46. *Purchase of Account Books, &c.*—The actuals of first eight months amount to Rs. 195 consisting of cost of stationery and printing charges for the requisite forms during the year. Rs. 15 will be enough for the next four months. The revised estimate is Rs. 195 + 15 = Rs. 210.

47. *Office Contingencies.*—The actuals for the first eight months amounted to Rs. 404 and the amount required for the next four months is as follows:—

(a) House-rent	..	..	..	..	..	Rs. 100
(b) Office contingencies	..	..	..	..	..	30
(c) Printing and unforeseen contingencies	..	..	..	..	..	66
Total	..	..	..	..	..	196

The revised estimate will therefore be Rs. 404-2-0 + Rs. 196 = Rs. 600-2-0 or Rs. 600 in round numbers.

48. *Pensions and Gratuities.*—Rupees 90 are provided under this head for payment of gratuity to the Waltair conservancy inspector who was drawing Rs. 15 per mensem and whose services had to be dispensed with on account of his old age. Application for gratuity will be submitted in due course.

VIZAGAPATAM,
December 1894.

(Signed) B. SURYANARAYANA,
Chairman, Municipal Council.

Forwarded.

VIZAGAPATAM,
31st December 1894.

(Signed) O. WOLFE-MURRAY,
Ag. Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction,
to the Chief Secretary to Government, dated Madras, 24th January 1895,
No. 700.

Adverting to the budget estimate of the Vizagapatam Municipality for 1895-96, I have the honour to state that the provision made therein for education may be adopted with an addition of Rs. 200 to the provision for building, furniture, &c., grants, as in the revised estimate for the current year.

2. Credit has been taken for a grant of Rs. 120 on behalf of four primary grade teachers to be sent for training; this figure may be raised to Rs. 140 in round

numbers, as the council will be entitled to a stipendiary grant of Rs. 3 on account of each pupil.

3. With these modifications, the net expenditure proposed under Grant II will be Rs. 5,230 (5,640-410), which is 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

ORDER—dated 1st February 1895, No. 152 M., Local and Municipal.

The estimated receipts and charges of the Vizagapatam Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-59 and the actuals of 1893-94:—

	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
Receipts.				
Balance brought forward	7,948	4,660	8,580	11,040
Tax on Arts	5,452	6,250	6,950	6,040
" on Buildings and Lands	12,943	13,980	19,650	16,720
" on Vehicles and Animals	2,512	2,600	3,020	2,670
" on Carts	349	360	420	400
Tolls	11,856	7,630	10,900	8,740
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	132	180	900	200
Conservancy Receipts	14	30	30	30
Fees and Revenue from Educational Institutions	30	20	40	40
Income from Markets and Slaughter-houses	1,058	1,330	1,200	1,200
License Fees	293	360	300	300
Other Fees	529	660	670	670
Fines under Municipal and other Acts	742	500	500	500
Grants and Contributions from Government	8,971	220	1,050	370
" from Local Boards	600	600	1,850	600
" from other Bodies	217	230	12,660	210
Recoveries for Services to Private Individuals	1,424	2,010	2,010	2,230
Miscellaneous	75	60	370	360
Advances Recovered	..	..	110	..
Total	55,145	41,710	71,210	52,320
Charges.				
GRANT I—				
New Works—				
Communications	2,750	300	14,300	800
Buildings	2,791	500	2,000	4,030
Drainage	233	..	50	3,900
Water-supply	15	..	980	100
Miscellaneous Public Improvements	284	..	360	100
Repairs—				
Communications	6,589	3,500	5,500	4,070
Buildings	485	400	600	400
Drainage	2,086	1,750	1,850	1,750
Water-supply	65	140	240	240
Establishment	1,183	1,150	1,150	1,090
Tools and Plant and other Stores	58	50	100	50
Contributions for Public Works	..	750	970	1,400
Total	16,539	8,540	28,100	17,930
GRANT II—				
Training Schools				
Municipal Schools—	52	220	200	220
On the Salary-results System	1,278	1,400	1,570	1,460
Salary Grants	617	1,050	800	800
Results Grants	2,194	2,400	2,000	2,000
Inspection	277	250	260	250
Miscellaneous	222	650	660	710
Total	4,640	5,970	5,490	5,440
GRANT III—				
Hospitals and Dispensaries	2,400	2,400	2,400	2,400
Contributions	286	450	450	450
Vaccination	348	320	330	320
Registration of Births and Deaths	627	670	670	730
Conservancy, Road-cleaning and Road-watering	11,807	12,320	12,610	12,700
Total	15,468	16,160	16,460	16,600

	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
<i>Charges—cont.</i>	RS.	RS.	RS.	RS.
GRANT IV--				
Lighting	1,384	1,270	1,470	1,750
Markets and Slaughter-houses	134	140	140	140
Choultries	2,605	1,960	2,060	1,800
Avenues	135	190	190	200
Public Garden, Survey of Land, Fire and other charges	1,264	400	1,270	650
Total ..	5,522	3,960	5,130	4,630
GRANT V--				
Supervision and Management	3,894	3,470	3,950	3,820
Advances Recoverable	76	..	830	..
Refunds	424	..	120	..
Pensions and Gratuities	..	..	90	..
Balance	8,582	3,610	11,040	3,900
Total ..	55,145	41,710	71,210	52,320

REVISED ESTIMATE FOR 1894-95.

2. The current receipts and charges are now estimated at Rs. 62,630 and Rs. 60,170, respectively, against Rs. 37,050 and Rs. 38,100 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on buildings, tolls, and contributions from local boards and from private individuals, while that in the charges appears under Grants I and IV. The alterations in the private scavenging establishment shown in the proposition statement, and the entertainment of the temporary servants referred to in paragraphs 35 and 45 of the Chairman's memorandum, are sanctioned.

BUDGET ESTIMATE FOR 1895-96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 41,260 against Rs. 62,630 in the revised estimate, the decrease appearing mainly under the tax on buildings, tolls, and contributions from local boards and from private individuals. The credit taken under Government grants on account of normal stipends will be raised from Rs. 120 to Rs. 140, as recommended by the Director in paragraph 2 of his letter read above.

4. *Charges.*—(1) The probable charges are entered as Rs. 48,420 against the revised estimate of Rs. 60,170, the decrease being mostly under Grant I.

(2) *Grant I.*—The Municipal Council's proposals to dispense with the services of one of the public works maistries and to increase the salary of the other from Rs. 10 to Rs. 12 per mensem are sanctioned.

(3) *Grant II.*—The alterations in the establishments of the municipal schools, and the entertainment of a drawing master on Rs. 20 per mensem, proposed in paragraphs 28 and 31 of the Chairman's letter, are sanctioned. The Director's suggestion to allot an additional sum of Rs. 200 under building and furniture grants will be referred to the municipal council for consideration.

(4) *Grant III.*—The remarks of the Sanitary Commissioner on the provision for sanitation will be awaited.

(5) *Grant IV.*—The entertainment of two lighting superintendents on Rs. 7-8-0 each, and of a lamp-lighter on Rs. 4 per mensem, and the proposal to dispense with the services of the peon attached to the poor-house, referred to in paragraphs 37 and 39 of the Chairman's letter, are sanctioned, but the proposed increase of Re. 1 to the salaries of two of the lamp-lighters and of an avenue servant cannot be approved, as it does not appear to be necessary.

(6) *Grant V.*—The request contained in paragraph 45 of the Chairman's letter will be considered in the Judicial Department. The revision of the collection establishment proposed in paragraph 46 is approved. The contribution for the central office establishments will be raised from Rs. 250 to Rs. 280, with reference to G.O., dated 4th December 1894, No. 2527 L.

5. The budget, as revised by Government, closes with a balance of Rs. 3,900, or 9.4 per cent. of the estimated receipts.

(True Extract.)

for Chief Secretary.

To the Chairman, Municipal Council, Vizagapatam.

„ Collector of Vizagapatam.
„ President, District Board, Vizagapatam.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General.
„ Sanitary Commissioner.
„ Sanitary Engineer.
„ Judicial Department.

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63-95

To
The D^y Magistrate (on sc)
7/5/95
5/8/95

Municipal Budget.
Reviewing the Vizagapatam — for 1895-96.

25 5/8/95
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