PRINTED.

G.O., No. 1405-M

DATED 20th August 1896.

[Despatch Abstract.]

Adminiatration Report.

Reviewing the ---- of the Bimlipatam Municipal Council for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.
G.O., DATED 20.8.96
No. 1405-11

First copy sent to Press. 20/8/96

Returned for signature. 15/9/96

Despatched in print. 17/9/96

[Despatch Abstract.]

Administration Report

Governing the —

the Bimlipatam

unicipal Council

1895-96.

BACK PAPER, No. OF 18 .

AGAIN ORDER OF GOVERNMENT, DATED
18 , No.

FURTHER PAPER, No. OF 18 .

LOSURES.

RENT No. 183 Fin. (Lie type)

STATEMENT WITH DITTO.

M., &c., OF GOVERNMENT—A.

PAPERS TO BE KEPT OUT OF FILE FOR DESPATCH IN ORIGINAL
(not paged).

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1405 20/ Aug 1

No. M., JULY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. M. VENKATACHALAM Pantulu Garu, Chairman, Municipal Council, Bimlipatam (through the Principal Assistant Collector, Vizianagram), to the Chief Secretary to Government, dated Bimlipatam, 29th May 1896, No. 114-M.

I have the honour to submit, herewith, the annual accounts of this municipality for the last official year ending 31st March 1896, together with my report on the administration of the municipality. The accounts and the report were duly circulated among the councillors and formally passed by them at their special meeting held on 5th June 1896.

"The administration report and the annual accounts of the last official year duly circulated to the councillors and laid on the table for sanction.

"The accounts are passed and the report is approved and adopted. In connection with this the councillors specially endorse the idea of the Chairman in soliciting the Government to sanction the opening of the IV form in the local middle school and to confer the boon of having a branch line of the East Coast Railway on this little and important town."

2. These accounts, as well as the books and vouchers of the office, were minutely examined by M.R.Ry. T. Krishnaswami Mudaliyar, Auditor, Municipal Accounts.

I.—CONSTITUTION OF THE COUNCIL.

3. Act IV of 1884 is the law under which this municipality is still governed. The strength of the council was reduced from sixteen to twelve with reference to G.O., No. 4 M. of 7th January 1896 during the year under report. The strength of the council on 31st March 1896 was eleven against fifteen of the corresponding date of the last year. There was one vacancy in the council which was owing to the death of Captain R. Minto, the retired Port Officer and Superintendent of Sea Customs. This was duly reported to the Collector, but there was some delay in selecting a proper candidate to fill in the vacancy, and M.R.Ry. Kalluru Buchi Neelachalam Pantulu Garu, the Cashier of the local Madras Bank, was selected and gazetted on the 5th May 1896. Out of the actual number of the councillors on the 31st March 1896, four were officials including the Divisional officer. No doubt there was an increase of official element over the number allowed under the Act—*vide* section 11. Arrangements are, however, made to reduce the strength of officials. Captain H. J. Boas, the Port Officer and Superintendent of Sea Customs, has been temporarily transferred and the Principal Assistant Collector, Vizianagram, has expressed his intention to fill in the vacancy by a non-official.

4. As already reported in my letter No. 151 M. of 23rd May 1895, embodied in G.O., No. 1421 M. of 4th September 1895, paragraph 3, I continued to act as Chairman-Delegate up to 31st August 1895 when a meeting of the municipal council was specially convened by the Collector of the district to elect a Chairman of this municipality. I was unanimously elected and gazetted on 26th November 1895.

5. During the year under report twenty-three meetings were convened, of which twenty were actually held and three meetings were adjourned for want of a quorum. The average attendance at each meeting actually held was 7·75 against 9·18 of the preceding year. The average attendance of officials was 2·35 and that of non-officials 5·4 against 1·93 of officials and 7·25 of non-officials of the preceding year. There is

an increase in the attendance of officials and a considerable decrease in that of non-officials which may be accounted for by the reduction of the strength of the council from sixteen to twelve. I therefore think that the attendance of the council, both in officials and non-officials, is satisfactory. The Divisional officer attended the meetings on three occasions.

II.—Receipts.

6. The year opened with a balance of Rs. 216–15–7 and closed with a balance of Rs. 184–4–0. The total receipts including the opening balance were Rs. 14,078–7–8 against Rs. 13,174–12–5 of the previous year, while the estimated receipts as revised were Rs. 13,920.

7. A sum of Rs. 88–12–0 appertaining to arrears of taxation of 1894–95 remained to be collected at the beginning of the year against which Rs. 45–1–5 were collected and Rs. 40–15–5 were remitted and written off as irrecoverable. There is still Rs. 2–11–2 to be adjusted during the year 1896–97, as the property of the defaulter was distressed under the Act. The party now pleads poverty and the council have not yet disposed of the question.

8. A sum of Rs. 12,451–14–5 was the total demand originally assessed by the Chairman of the principal taxes of the income of this municipality against which Rs. 367–5–8 were remitted by the council on appeal, leaving a balance of Rupees 12,084–8–9 to be collected during the year. Against this sum Rs. 12,052–8–9, including penal interest of Rs. 8–1–0 on overdue kists, were recovered and credited to account and As. 7–2 was written off as irrecoverable. The balance Rs. 39–9–10 has to be adjusted during the year following.

9. The sum of Rs. 367–5–8 represents Rs. 349 tax on arts, Rs. 5–13–8 tax on buildings, Rs. 8–8–0 tax on animals and Rs. 4 tax on carts. Of the sum Rs. 349, Rs. 300 were assessed by me on the Joint Stock Companies trading in this municipality. But the companies escaped taxation under section 60 of the Municipal Act. The balance Rs. 49 was either remitted or reduced by the council on appeal. The so-called vakils practising in the second-class magistrate's court were exempted from payment of the tax in spite of the orders of Government. G.Os., Mis. Nos. 1775 M., dated 28th October 1895, and 16 M., dated 7th January 1896. Under section 51 of the Act, I think the sanction of Government is essential for such exemption. I may also mention here that the oil-mongers have been paying the license fee sanctioned by Government in their order, Mis. No. 417 M., dated 20th March 1891. But I also assessed them for carrying on their trade of selling oil in the town in class VIII of Schedule A. But the parties appealed to the council and the council refunded the tax collected from the persons with reference to G.O., No. 724 M. of 22nd April 1892, which, in my opinion, does not apply to the assessment of tax on arts to such persons, but may relate to the issue of licenses under section 188 of the Act, as the Government said that ordinary country mills are not oil presses liable to assessment to tax on arts within the meaning of schedule A, class III, of the Municipal Act. I think they can be taxed in any other class according to the extent of the business they do.

10. *Tax on Arts.*—This tax was, as usual, levied on all classes. The total number of persons that were assessed to the tax was 168 against 159 of the last year. The current demand, as originally assessed by me, was Rs. 1,710–8–0, of which Rs. 349 were remitted by the council on appeal. The net demand thus finally settled was Rs. 1,361–8–0, of which Rs. 1,358–8–0 were collected, leaving a balance of Rs. 3 to be collected during the next year. At the beginning of the year Rs. 8–8–0 was outstanding on account of 1894–95; of this only As. 8–0 was collected and the balance of Rs. 8 was written off as irrecoverable, as the parties absconded, leaving their business owing to severe losses they had sustained. To collect this tax sixteen warrants were issued and one warrant was outstanding at the beginning of the year. The total number of warrants was seventeen—sixteen were executed during the year and one warrant was outstanding involving Rs. 1–8–0 to be adjusted during the next year. Out of the number sixteen, in thirteen cases the tax-payers tendered payment before distraint. In

two cases property was attached but not sold. In one case only the property was attached and sold. There is a decrease of Rs. 41 under the revised estimate figure Rs. 1,400. The Agents of Northern Assurance Company have all along been paying the tax in this municipality. But, during the second-half of the year under report, they produced a receipt from the Cocanada Municipality and claimed exemption. Hence the decrease.

11. *Tax on Buildings.*—This tax continued to be levied at 7½ per cent. on the rent value of buildings and lands. The tax was revised during the year 1892–93. The revision of house-tax has to be undertaken during the year 1896–97, so that the assessment be adopted for 1897–98, as under the existing orders of Government, there should be a thorough revision of the tax for every five years. But I am afraid the revision would not, in any way, benefit the municipal income, as most of the houses have been vacant and in a dilapidated condition and not at all yielding any rent. The owners seem to be unwilling to spend any money on the repairs to such buildings as they appear to be under a mistaken notion that they will have to leave this town for some other place where they can carry on their trade, as this town is not blessed with the railway communication. This seems to be the cause of such apprehensions. During the year under report some twenty new houses were assessed including eight thatched houses. The original demand was Rs. 2,648–0–1 against Rs. 2,610–7–0 of the preceding year. A sum of Rs. 5–13–8 was remitted by the council on appeal. The total demand thus finally settled was Rs. 2,642–2–5 against Rs. 2,608–6–6 of the last year. Out of Rs. 2,642–2–5, a sum of Rs. 2,608–1–5 was recovered and credited during the year and As. 7–2 was written off. There is thus a small sum of Rs. 33–9–10 remaining to be adjusted during the year 1896–97 against Rupees 63–14–0 of last year, and of this balance Rs. 2–0–5 has since been collected. For the collection of this tax 63 warrants were issued against 80 of the preceding year. Three warrants were outstanding at the beginning of the year. The total number of warrants thus issued was 66. Of these 64 were executed and only 2 warrants remained to be accounted for in the next year. Out of 64 warrants thus executed, in 53 cases the amounts were collected after issue but before distraint; and in 11 cases property was distrained but not sold. There was any amount of difficulty in the collection of this tax. But the collections were made by adopting mild measures without disturbing the peace of the people.

12. *Tax on Lands.*—There is no difference in the demand of the tax. The total demand was Rs. 79–2–4 and the same was collected in full. Only in one case warrant was issued and property attached but not sold. Six warrants were issued last year, but in no case the property was attached.

13. *Tax on Vehicles, Animals and Carts.*—The full schedule rates were levied on vehicles and animals but not on carts. The original demands under the said taxes were, respectively, Rs. 213, 387 and 211, of which Rs. 8–8–0 in the animals and Rs. 4 on carts were remitted by the council, and the balances were recovered in full in all the three cases. Ten warrants had to be issued for the recovery of tax on animals and carts against seventeen of the previous year. In nine cases the amounts were tendered before distraint and in one case property had to be distrained. The increase over the revised estimate figures (Rs. 200, 370 and 200) calls for no special remarks, as the items are of a fluctuating nature.

14. *Coercive Process.*—Appendix A to Statements IV-A and IV-B shows the extent to which the coercive measures were resorted to during the current year for the collection of taxes. The number of warrants issued was 90 against 110 in the previous year. Adding to this the four unexecuted warrants of 1894–95, the total number was 94, of which 91 were executed or cancelled within the year, leaving three to be executed in 1896–97. Of the 91 cases, in 75 the payment was tendered before distraint, in 15 cases the property was attached and in one case only the property was sold. No prosecutions were instituted for the recovery of taxes.

15. *Tolls.*—There are two pukka-built toll-gates at the entrance into the town—one on the Vizianagram side and the other on the Vizagapatam road. Tolls were levied at half the schedule rates. The right of collecting tolls was, as usual, leased out to renters at a public auction and realized Rs. 5,620. A sum of As. 12–6 was

also collected as penal interest on overdue kist. The total gross collections under this head were Rs. 5,620–12–6. The district board's share amounted to Rupees 1,405–3–1. But by an oversight only Rs. 1,405–2–1 was paid, the balance one anna was shown under deposits and was adjusted on 27th May 1896. This council has been paying a fourth of its tolls to the district board. The council represented to Government and the Government was pleased to direct in paragraph 3 of G.O., No. 72 M. of 23rd January 1894, that the district board might be requested to reduce their share of our tolls from one-fourth to one-sixth, which proportion the council considered was fair and equitable, but the board declined to consider the question favourably. It may be represented here that the municipal finances are not as satisfactory as they ought to have been owing to the different rumours afloat with regard to this town. The Government is not pleased to sanction a branch line of the East Coast Railway to this important port. It is needless for me to mention the importance of this little picturesque town and it is also superfluous for one to enumerate here the various advantages which this port claims over those of any other port in the circars. It is a great pity that the Government is not pleased to consider the importance of this old commercial town and grant the prayer for a branch line to this town. But now coming to the point at issue, I beg to say that at the time when the district board had no toll-gates of its own in the district and when there were no collections of tax on buildings in the villages the board's share from this municipality might have been fixed at one-fourth. Now the district board has established toll-gates and has been making collections on buildings in rural tracts, it is but just that they should consider our representation favourably. The municipality with the finances at its command is unable to undertake new work of any kind, its revenue being hardly sufficient to maintain its establishments. Further the Government direct that 50 per cent. of the tolls should be spent on repairs to roads. In these circumstances the Government will be pleased to advise the board to give us the concession prayed for.

16. *Incidence of Taxation.*—The total amount of income from taxation including tolls was Rs. 10,502–1–3 and that excluding tolls Rs. 4,881–4–9. The population according to the census of 1891 being 9,784, the incidence per head including tolls was Rs. 1–1–2 and that excluding tolls was As. 7–11.

17. *Rent of Lands.*—The council obtained a lease from His Highness the Maharaja of Vizianagram, G.C.I.E., for taking material from the hill for municipal works on an annual rent of Rs. 50. The municipality levies fees from private parties that require material from the hill. But in the year under report the same was leased out for the full amount to a private party retaining the right of taking material from the hill free of all charges. A sum of As. 10–8 was also collected from the renter as penal interest on overdue kists.

18. *Rent of Buildings.*—The two buildings of the council were rented out, one to the Police department on a monthly rent of Rs. 14 and the other to a private individual at Rs. 15. But the building known as the "apothecary's quarters" was not occupied for one month, as no tenant was willing to occupy it owing to non-completion of certain repairs that the building required. The total amount thus realized was Rs. 333.

19. *Produce of Lands and Gardens.*—The cocoanut trees on the tank bank on the Vizianagram road were leased out for three years on an annual rent of Rs. 52. A sum of As. 5 was the penal interest recovered from the renter on the overdue kist.

20. *Sale-proceeds of old materials, &c.*—A sum of Rs. 65–6–3 was realized from the old materials, empty oil cans, &c. As reported in my letter to Government, paragraph 16 of 151 M. of 23rd May 1895, the articles of the previous year were also sold in addition to the old windows, &c., of the municipal hospital building; hence there was an increase of Rs. 25–6–3 over the revised estimate figure of Rs. 40.

21. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The sweepings of the cart-stand were leased out as usual for Rs. 85. A sum of As. 7–10 was the penal interest recovered from the renter.

22. *Fees from Educational Institutions.*—The council maintained three schools—one salary system, two salary-result system schools—wherein the boys pay fees for the education they receive. The total collections amounted to Rs. 1,349–9–3 against

Rs. 1,280 of the revised estimate. Of this Rs. 84–6–0 is the amount collected from the boys that attended the fourth form which was opened in the lower secondary school, but closed under orders of Government. If this amount is expunged the total collection will be Rs. 1,265–3–3. There is thus a decrease of Rs. 64–12–9 under the revised estimate figure. The average attendance in the middle school during the year under report was 45 against 50 of the preceding year; hence the decrease.

23. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 357–12–0 was realized against Rs. 400 of the revised estimate. There is thus a decrease of Rs. 42–4–0 under this head. As already represented in paragraph 11 of my letter, No. 714 M. of 26th December 1895, embodied in G.O., No. 497 M. of 21st March 1896, the employees of the richest firms are now exempted from payment of the cost of medicines they receive from the hospital.

24. *Other Hospital Receipts.*—This was the amount collected from certain firms and some private individuals. A sum of Rs. 564 was the actual amount thus collected. The slight increase of Rs. 4 over the revised estimate calls for no special remark.

25. *Income from Slaughter-houses.*—These slaughter-houses were, as usual, leased out to renters and they fetched Rs. 77. The renter failed to pay the kists in time; hence a sum of Rs. 1–1–5 was collected from him on account of penal interest.

26. *Distraint Fees.*—In consequence of payment of taxes due before distraint, no fees were collected. Only Rs. 4–6–0 was collected where distraint was made.

27. *License Fees.*—Under this item Rs. 88 was collected against the budget and revised estimate figure of Rs. 100. A small decrease of Rs. 12 against the revised estimate and Rs. 7 against the actuals of the preceding year is due to the fact that there were no large number of marriages during the year and that in consequence the number of pandals decreased. In accordance with the scale sanctioned in G.O., Mis. No. 417 M., dated 20th March 1891, license fees are collected in this municipality on country oil-mills, bakery and the places for storing hides, fish, horns and skins. Pandal fees were also collected as per G.O., Mis. No. 246 M., dated 16th March 1888, at Re. 1 on each pandal 10 yards long and 6 yards broad.

28. *Cart-stand Fees.*—Rs. 555–0–7 was the amount collected under this head. During the year under report the system of collecting fees from the bandies that resort to the municipal cart-stands was introduced and the same was leased out to farmers for Rs. 550, and Rs. 5–0–7 was the penal interest collected from the renter. There was any amount of difficulty experienced in the collection of fees, as there are great numbers of gardens where cartmen can find shelter. Although a shed was constructed to induce cartmen to resort to the cart-stand at the entrance to the town, they refused to go to the same with a view to evade payment of fee.

29. *Fines under Municipal and other Acts.*—Receipts under this head amounted to Rs. 124–1–0 against Rs. 120 of the revised estimate. The slight increase calls for no special remark. But there was a decrease of Rs. 47–13–6 under the actuals of the preceding year, which was due to the comparatively smaller fines inflicted during the year.

30. *Interest on Investments—Educational Jubilee Gold Medal Fund.*—The sum of Rs. 21 was the interest for the year collected on a Government promissory note for Rs. 600 held by the council in trust at $3\frac{1}{2}$ per cent.

31. *Grants and Contributions—Municipal Schools.*—A sum of Rs. 60 was the amount contributed from Provincial funds towards salary of the gymnastic instructor at Rs. 5 per mensem. A further sum of Rs. 6–2–0 was also passed for payment from Provincial funds towards result grant of the Muhammadan school for the fourth standard.

32. *Other purposes.*—A sum of Rs. 72–15–0 was paid by the Treasury Deputy Collector on account of proportionate cost of replacing windows, &c., of the dead-house attached to the municipal hospital in accordance with G.O., No. 1557 L. of 17th July 1893.

33. *Local Boards—Medical.*—This was the usual contribution paid by the Taluk Board, Vizianagram, for the upkeep of the municipal hospital.

34. *Other purposes.*—A sum of Rs. 81–4–0 was the amount usually contributed by the Vizagapatam District Board for the maintenance of roads.

35. *Private Scavenging.*—The number of private latrines under the municipal agency during the year under report was 276 against 255 in the preceding year. The demand for the current year was Rs. 488–4–0, of which Rs. 485–4–0 was collected during the year, leaving a short balance of Rs. 3 for subsequent adjustment. A sum of Rs. 1–2–0 has since been collected.

36. *Sale of Pigs—Other items.*—With reference to paragraph 2 of G.O., No. 1279 M. of 6th August 1895, the council directed the destruction of stray pigs. When the owners were not forthcoming the pigs thus killed were sold in public auction under my supervision. A sum of Rs. 5–4–0 was thus realized and credited to municipality.

37. *Refund of Expenditure of previous year.*—The auditor when auditing the accounts of the year 1894–95 objected to the travelling allowance paid to the gymnastic instructor for joining his appointment on return from Madras. The amount Rs. 2–6–0 was recoved and credited as suggested.

38. *Fee for numbering Carts.*—Receipts under this head amounted to Rs. 14–10–0. A small increase of Rs. 4–10–0 over the revised estimate calls for no special remark.

III.—Expenditure.

39. *Grant I, New Works—Buildings.*—The windows of the hospital building as well as the dead-house were in bad state of repairs. The District Surgeon and the Principal Assistant Collector remarked seriously about the same. A sum of Rs. 225 was spent in replacing the same with new ones postponing other works provided for in the budget. As already represented above a sum of Rs. 100 was spent for constructing a thatched shed in the cart-stand for shelter to those that resort to it.

40. Tatties were purchased for Rs. 30 for the construction of temporary latrines as resolved by the council.

41. *Repairs—Communications.*—A sum of Rs. 1,059–12–0 was spent for repairing the roads against Rs. 1,010 of the revised estimate. The total mileage of roads, streets lanes, &c., in the town is nine, of which five miles are metalled and four miles gravelled, and all of them are regularly maintained. The roads are in good order. The Sanitary Commissioner has not visited the town during the year under report and therefore his suggestions or remarks are not entered here. The Government directed in G.O., No. 1280 M. of 6th August 1895, that the Sanitary Commissioner or his Deputy can inspect the municipal towns once in two years instead of once a year. I do not think that the proposal is commendable as the inspection of municipalities every year by such officers will be of great use inasmuch as the councils concerned will have opportunities of exchanging their views personally and thereby much correspondence will be saved. The present proposal is not profitable in any way as the usual annual contributions are paid by the municipalities and officers will only visit the towns once in two years and the various advantages derived by the visit of such officers every year are lost. No doubt the Sanitary Commissioner has convinced the Government with his views for the introduction of the present mode of inspection; but with due deference to his opinion, I beg to state that the inspection of municipalities by such officers annually will have good effect and the municipal staff will work with greater zeal and under better instructions to keep the town clean and tidy.

42. *Repairs—Buildings.*—The outlay under this head amounted to Rs. 280–7–11 against Rs. 260 of the revised estimate. This was fully explained in paragraph 19 of my letter No. 714 M. of 26th December 1895 embodied in G.O., No. 497 of 21st March 1896. The cause of excess over the revised estimate was due to the repairs to the building in the native burial place on the southern side near Jellagedda. The building was badly in need of repairs and the same were attended to.

43. *Drainage.*—Owing to heavy rains all the drains were blocked up and they were all attended to at a cost of Rs. 64–7–6.

44. *Tools and Plant and other Stores.*—Some pick-axes and mamuties were supplied for works at a cost of Rs. 52–7–0 against Rs. 50 provided for in the revised estimate.

45. As already represented above no new work of importance could be undertaken for want of funds. If the Government be pleased to instruct the district board to reduce their share of tolls I trust the municipality will have ample scope to attend to the necessaries, such as the construction of the latrines, dust-bins and a cinerator. The Government has been remarking repeatedly and the council has been postponing all such salubrious and valuable suggestions on the oft-repeated, though strong, plea that they have no funds. The total outlay under Grant I was Rs. 1,812–2–5 against Rs. 1,021–4–10 in the preceding year and against Rs. 1,780 of the revised estimate.

46. *Grant II, Education—Salary System Schools.*—During the year under report the council wanted to open a fourth form in the municipal middle school. I am very happy to say that the Director of Public Instruction, the highest educational authority, visited the town at the time when the idea of opening the said form was under contemplation and carefully engaging the attention of all those interested in the education of their boys. The Director was pleased with the idea and said he would strongly support our cause by granting aid from Provincial funds towards salaries of the teachers. He accordingly did make provision to promote education in this backward town. The council could not understand why the Government declined to sanction the proposal of the council when by the opening of the said form they not only benefit the townsmen by improving the condition of education, but they have also enough of funds. The class which was opened with great hopes had to be closed with a sad disappointment to all those that were concerned in the proposition. Even now the Government will see the justice of sanctioning the class on the lines proposed by the Director of Public Instruction in his letter to Government embodied in G.O., No. 497 M. of 21st March 1896.

47. *Establishment and Contingencies.*—The charges under this head are almost the same as those provided for in the revised estimate. The middle school sent up seven boys for the Lower Secondary examination, of which three passed for certificate and two in the compulsory and one optional subject. The result is therefore satisfactory.

48. *Salary-result System.*—The council as usual maintained four schools—Town primary school, Muhammadan school, Paraya and night schools.

Fixed Payments.—Statement II-B gives the full particulars. The charges amount to Rs. 672–11–10 against Rs. 680 of the revised estimate. The slight decrease needs no explanations.

49. *Result Grants.*—A sum of Rs. 139–7–6 was paid to the teachers against Rs. 248–6–0 in the preceding year and Rs. 170 of the revised estimate. From this it will be observed that the schools did not fare well in the public examinations. It may, however, be mentioned here that during the year under report 98 pupils were presented in the compulsory subjects and 113 in the optionals against 145 and 107 respectively of the preceding year, of which 69—12 merit and 57 ordinary and 65—12 merit and 53 ordinary were found qualified for grant during the year under report against 86—24 merit and 62 ordinary and 52—14 merit and 38 ordinary of the preceding year in the compulsory and optional subjects respectively. There is a considerable falling off in the number presented for examination and in that eligible for grant. Arrangements will, however, be made to ensure better results for the next year.

50. *Contingencies.*—Requires no special explanation. A sum of Rs. 89–8–11 was spent against Rs. 100 of the revised estimate; the savings thus effected were owing to the location of the Muhammadan and Paraya schools in one building instead of in two as hitherto.

51. *Result Grants.*—The number of result schools aided by the council was four as in the preceding year, but one school was closed during the year under report.

Rs. 79–5–0 were paid to the managers of the schools on account of grants against Rs. 80 provided in the revised estimate. Result grants were paid at the maximum rates to all the schools. The Assistant Inspector of Schools remarks that the excess grants withheld were not paid by the council. I consider the remark of the Assistant Inspector is not justifiable, as the council never asked him to withhold any grant. He submitted the certifying memoranda long before the budget, and the revised estimates were forwarded to Government. I have provided for the actual amount thus sanctioned by him. Just at the close of the year he asked the council for a general sanction for payment of excess grants with reference to a proceedings of the Director, and I told him that nothing could be done then, as all the savings were otherwise utilised.

52. *Miscellaneous—Common Gymnasium Establishment and Contingencies.*—A trained gymnastic instructor was entertained to teach gymnastics to all the schools in the town on a salary of Rs. 15 per month. The charges are almost the same as those provided for in the revised estimate.

53. *Other items, Reading-room and Jubilee Gold Medals—Reading-room Establishment.*—No remarks.

Jubilee Gold Medals.—As represented to Government in paragraph 42 of this office letter No. 151 M. of 23rd May 1895, embodied in G.O., No. 1421 M. of 4th September 1895, a sum of Rs. 51 was spent for the purchase of two gold medals.

54. Statement No. 1 of the Assistant Inspector of Schools relates to general statistics of the municipality. The total number of schools on 31st March 1896 was 10 and the number under instruction was 393 boys and 10 girls against 358 boys and 15 girls in the preceding year. It is satisfactory to observe that the schools had an increase of attendance in that of boys, and it is to be regretted that there is a slight falling off in that of girls. The Assistant Inspector of Schools, while forwarding his statements, remarks that "education may be considered to have made a fair progress in the year." The total expenditure under Grant II was Rs. 2,769–11–3 against Rs. 2,878–1–7 in the preceding year and Rs. 2,820 of the revised estimate. The decrease was attributable to the savings effected in the results grants to the salary-result system schools.

55. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries, Establishment.*—The council maintained a highly-paid medical officer for about three months. Afterwards Mr. M. J. Pereira was posted to this hospital. As already represented to Government a compounder on a less salary has been maintained. Statement II-B shows the particulars.

56. *Medicines and Supplies.*—A sum of Rs. 851–11–7 was spent for the purchase of medicines against Rs. 707–0–10 of the preceding year and Rs. 860 of the revised estimate. I have already represented in paragraph 25 of my letter to Government covering the revised estimate for the year under report the great inconveniences the municipalities are put to by the abolition of the Medical Store depôt.

57. *Diet of Patients.*—The outlay under this head was Rs. 292–3–8 against Rs. 378–6–0 of the last year and Rs. 260 of the revised estimate. The slight increase over the revised estimate was due to the large number of in-patients treated at the close of the year.

58. *Sundries and Contingencies.*—A sum of Rs. 457–0–1 was spent against Rs. 400 of the revised estimate. The increase of Rs. 57–0–1 was owing to the purchase of new bedding to the hospital, as the old one was condemned by the District Medical and Sanitary Officer during his visit to the hospital. The civil apothecary in charge of the hospital reports that the District Medical and Sanitary Officer inspected the hospital on three occasions, but no report was sent to me.

59. The hospital has been freely resorted to. Mr. M. J. Pereira, Civil Apothecary attached to this hospital, is willing and ready to help those that require his attendance. The total number of patients treated in the hospital during the year under report was 141 in- and 13,357 out patients against 129 in- and 13,564 of the out- patients treated during the preceding year. There was an excess over the number of in-patients

treated. But there was a falling off in the number of out-patients. The medical officer states that the public health has been satisfactory throughout the year under report; hence the decrease.

60. As already represented to Government, Thayee, the midwife attached to this hospital, has been working very satisfactorily. She attended 185 cases against 150 of the preceding year.

61. The medical officer reports that the health of the town and taluk has been very satisfactory. Fortunately no epidemic visited the town during the year under report. But the medical officer reports that there were a few cases of small-pox, measles and chicken-pox in certain parts of the town.

62. *Contribution to Provincial Funds.*—These amounts were paid in accordance with the instructions of the Accountant-General, Madras.

63. *Contribution to Local Boards, Medical.*—A sum of Rs. 12 was paid to the Taluk Board, Vizianagram, on account of reserve compounders at the District Surgeon's office.

64. *Vaccination*—Requires no special remarks. The work of the second-class vaccinator employed by the council appears to be satisfactory. Compulsory vaccination has been in force since 1st January 1894. The civil apothecary supervises the work of the vaccinator and also himself vaccinates. The number of cases vaccinated by the civil apothecary was 62—all of which were successful—against 44, of which 39 were successful in the preceding year. Of the 62 cases, 2 were operated on children under one year of age. The work turned out by the vaccinator was 565, of which 534 were successful against 719 and 689, respectively, of the previous year. Of the 565 cases, 307 cases were under one year of age, of which 295 were successful against 341 and 339 of the previous year. All these were operated upon with calf lymph supplied from the calf vaccine depôt, Vizagapatam, the cost of the lymph being paid to the District Surgeon. The total number of cases vaccinated by the civil apothecary and the vaccinator was 627, of which 596 were successful against 763 and 728 of the previous year. The average cost of each successful case was As. 5–7 against As. 4–11 of the previous year.

65. *Registration of Births and Deaths.*—The total outlay under this head was Rs. 141–2–5 against Rs. 156–12–1 of the preceding year and Rs. 140 of the revised estimate. The slight increase calls for no special remarks. I regret to state that registration of vital statistics does not appear to be satisfactory during the year under report. There were changes in the establishment. The total births registered were 314 against 297 of the previous year. The total deaths registered were 221 against 269 of the previous year. There has been some excess over last year in that of births registered during the year under report and a great falling off in that of deaths. I may add here that it is found impracticable to register deaths that occur among children below one year. As a rule no person reports to the office of registrar the occurrence of either births or deaths. The registrar will have to go round the town and ascertain the same. The conservancy staff assists him in getting the information.

66. *Conservancy, Road-cleaning and Road-watering Establishment.*—There is no change under this with the exception of non-entertainment of sweepers proposed to be maintained; hence the decrease under the revised estimate of Rs. 2,620. The total charges amount to Rs. 2,002–13–10.

67. *Other Charges such as Purchase or Hire of Carts.*—A sum of Rs. 240 was paid for the two conservancy carts hired by the council. From the commencement of the current year the municipality maintains two carts and two bullocks of its own. It is presumed that the present arrangement will result in a saving to the municipality.

68. *Private Scavenging Establishment.*—A sum of Rs. 616–8–0 was spent against Rs. 610 of the revised estimate and Rs. 619–2–0 of the actuals of the previous year. It is highly to be regretted that in spite of the best efforts the system could not be made self-supporting. The majority of the people are too poor to meet the enhanced rates. Every effort will be made to carry out the orders of Government.

69. *Contingencies.*—A sum of Rs. 4–13–4 was spent on account of freight of one case of water sent to the Chemical Examiner for analysis.

70. The total charges under Grant III amounted to Rs. 6,744–5–0 against Rs. 6,724–15–3 of the actuals of the previous year and Rs. 6,720 of the revised estimate.

71. *Grant IV, Lighting and Miscellaneous Municipal purposes—Lighting Establishment and Contingencies.*—The total outlay under this head amounted to Rupees 476–15–11 against Rs. 460 of the revised estimate. The small increase over the revised estimate was due to the fluctuating rates at which oil was supplied during the year. There was no change in the number of lights put up. The council proposed to have six more lights during the year under report. But the municipal finances did not admit of such charge. It will be attended to during the current year if funds allow.

72. *Choultries—Poor-house.*—The usual contribution towards the maintenance of the "Lord Ripon Poor-house" was paid. As usual the institution has been worked very satisfactorily by a private committee under the supervision of M.R.Ry. Ch. Sunnasy Nayudu Garu, municipal councillor and a philanthrophic gentleman. As already represented in my report for last year, he will not hesitate to pay out of his own pocket whenever necessary. He contributed Rs. 140 during the year to meet the charges which amounted to Rs. 1,082–4–0, while subscriptions, &c., came to only Rs. 942–4–0.

73. *Avenue Establishment.*—No remarks.

74. *Purchase of Fire-engines, Buckets, &c.*—A sum of Rs. 28–9–0 was spent in the purchase of buckets for use at the time of any accident by fire. I am really sorry to bring to the notice of Government that during the year under report many thatched houses were set on fire on different occasions. In most cases the property was saved, and there was no danger to lives. Every possible assistance was rendered to put down the fires. There is a proposal now under contemplation to purchase a fire-engine. I am happy to say that many merchants have contributed liberally to help the poor in re-constructing their huts.

75. *Printing, &c.*—They call for no special explanation, as the total amount spent, Rs. 340–6–0, was not in excess of the amount budgeted, Rs. 350.

76. The total outlay under Grant IV was Rs. 1,071–5–3 against Rs. 995–9–11 of the preceding year and Rs. 1,030 of the revised estimate.

77. *Grant V, Office Establishment.*—There was no change. The amount spent was Rs. 971–1–8 against Rs. 970 of the revised estimate. I am happy to say that the work of the office was, as usual, satisfactory. The auditor said that the "Result of the audit was highly satisfactory" during the year under report. In this connection I beg to lay before Government my suggestion as to the desirability of making appointments to the post of manager in consultation with the Inspector of Local Fund Accounts and to send them for a course of training in the Accountant-General's office, as is done in the case of sanitary inspectors, so that the managers may be eligible for a transfer to any municipality in the presidency whenever the Inspector of Local Fund Accounts deems it desirable. As the new Act provides for the entertainment of a paid secretary, which appointment is in the hands of Government, I consider my proposal will be worked with greater efficiency than is at present possible. The Government may propose a scale of salaries, which a municipality can well afford to pay according to its income.

78. *Collection of Municipal Taxes—Establishment.*—No remarks. The amount of Rs. 170–1–3 was in close conformity with that of the revised estimate, Rs. 170. It will not be out of place if I mention here that the collection of municipal revenue was more satisfactory during the year under report. Only a sum of Rs. 39–9–10 was outstanding against Rs. 12,084–8–9 of the finally-settled demand. Had it not been for the vigilance exercised over the collection staff, the municipality could not have managed the finances with a credit balance.

79. *Office Contingencies.*—Rs. 266–8–10 was spent against Rs. 200 of the revised estimate. The excess over the revised estimate was owing to the payment of cost of printing the forms, &c., supplied during the year, according to the instructions of the Accountant General, which was, by an oversight, not provided for at the time of framing the revised estimate.

80. *Contributions for Central Office and Audit Establishment.*—A sum of Rs. 80 was paid into the treasury as per Accountant-General's instructions.

81. The total charges under Grant V amount to Rs. 1,487–11–9 against Rs. 1,420 of the revised estimate. The charges under this grant were in excess of the sanctioned proportion. I do not think it equitable and just to reduce the salaries of the staff. Exclusive of contingencies the establishment charges were far below the mark. However arrangements will be made to observe strict economy in the charges on account of contingencies.

82. *Refunds other than Currrent Collections.*—A sum of Rs. 6 was returned to a party who was prosecuted before a magistrate for encroaching upon the municipal land. The party appealed and the divisional officer reversed the judgment of the local bench-magistrates and ordered a re-trial. The amount had therefore to be refunded; but he was again convicted and the fine was again brought to credit.

Rupees 3 relates to the profession tax paid by Captain H. G. Boas, Port Officer, for the second half of 1894–95. He was taxed as Port Officer carrying on business in this municipality; but he paid the tax without protest during last year. During the year under report he claimed refund of the tax on the ground that he had not carried his profession for 60 days in that half-year. Although it was pointed out that the time of appeal was barred by limitation, the council sanctioned the refund and the amount was accordingly paid.

83. The total charges amounted to Rs. 13,894–3–8 against Rs. 12,957–12–10 of the preceding year and Rs. 13,780 of the revised estimate. The year closed with a balance of Rs. 184–4–0 against Rs. 140 of the revised estimate; of this, Rs. 84–6–0, the school-fees collected from the boys that attended the fourth form in the lower secondary school, are included, and in my letter, No. 105 of 26th instant, I requested the Government to sanction the refund of the same to the pupils and the orders are awaited. The actual balance at credit of the municipality on 31st March 1896 as certified by the local Deputy Tahsildar was Rs. 1,583–12–0, which includes deposits, Rs.1,399–8–0, on account of tolls, &c., for the current year.

84. In conclusion, I beg to state that the administration of the municipality compares favourably with that of the previous year. The suggestions of the Sanitary Commissioner and the Surgeon-General (*vide* G.O., No. 497 M., of 21st March 1896), when funds are available, will be attended to.

85. I regret that there has been some delay in the submission of the accounts; the auditor came here to audit the accounts and all the staff was busily engaged in the work, and I could not therefore hurry on with the preparation of the accounts.

ENCLOSURE.

ANNUAL REPORT on the Municipal Hospital, Bimlipatam, for 1895–96.

I. Public Health.—The health of the town and taluk has been very satisfactory. There were a few cases of small-pox, measles and chicken-pox in certain parts of the town during January and February, but the town has not been visited by any epidemics. The most common diseases treated were malarial fevers, worms, rheumatic affections, diseases of the digestive system and skin diseases. Malarial fever prevailed mostly in the out-stations.

II. Vital Statistics.—There were six deaths amongst the in-patients, against nine of the previous year; of these two cases were brought in a more or less moribund state. The cause of death is as follows:—

Deaths among in-patients ..	Dysentery	1
	Ague	1
	Beri-beri	2
	Leprosy	1
	Gangrene of foot	1

III. Sanitation.—The sanitation of the town is looked after carefully and the town is kept in a very satisfactory condition. There are three public latrines, and private scavenging works well. The drainage is natural and good. The water-supply of the town is obtained from wells situated in different parts of the town. The slaughter-houses are situated away from the town and are kept clean. The rubbish depôts are at some distance from the town.

IV Vaccination.—The municipal vaccinator operated on 565 cases during the year, and of these 534 were successful. The medical subordinate vaccinated 62 cases, of which 62 were successful. Glycerine paste supplied by the calf depôt, Vizagapatam, is used and works well.

V. Hospital.—The hospital building is situated in a convenient spot. It is well ventilated and has lately been put into thorough repair. It provides accommodation for ten males and four females. There is also accommodation for European patients, but this is very seldom taken advantage of. There is also a contagious shed situated at one end of the compound of the hospital.

(*a*) *Furniture and Fittings.*—These are in good order and adequate.

(*b*) *Attendance of Patients as compared with previous year*—

—	Total treated.		Average daily attendance.	
	In.	Out.	In.	Out.
1894-95	129	13,564	6·45	90·74
1895-96	141	13,357	6·43	93·78

(*c*) *Mortality and causes.*—*Vide* paragraph II.

(*d*) *Operations and Results*—

	Major.	Minor.
1894-95	23	483
1895-96	34	288

The major operations were as follows:—

	No.	No.	
(1) Incision of large abscesses	12	12	cured.
(2) Paracentesis abdominis for ascites	2	2	relieved.
(3) Disarticulation of ring finger for laceration ..	1	1	cured.
(4) ,, of middle finger for necrosis ..	1	1	cured.
(5) Induction of labia for eclampsia	1	1	cured.
(6) Tapping hydroceles and injecting Tincture Iodine ..	12	12	cured.
(7) Removal of large tumours	1	1	cured.
(8) Reduction of dislocation of lower jaw	2	2	cured.
(9) ,, ,, of humerus	1	1	cured.
(10) Application of forceps for difficult labour	1	1	cured.

(*e*) *Establishment*—

	RS.	A.	P.
One compounder ..	15	0	0
,, midwife	15	0	0
,, peon	6	0	0
,, waterman	3	8	0
One cook	4	0	0
,, male sweeper ..	4	8	0
,, female sweeper ..	3	8	0

The establishment is sufficient and efficient.

(*f*) *Midwife's Work.*—The native midwife attached to the hospital attended 185 cases during the year against 150 cases in the previous year.

General Remarks.—The necessaries of life are easily procurable. The hospital was inspected on three occasions by the District Medical and Sanitary Officer.

Three-fourths of the medical subordinates' pay and charge allowance is derived from municipal funds and one-fourth from provincial funds.

BIMLIPATAM,
7*th April* 1896.

(Signed) M. J. PEREIRA,
Civil Apothecary.

Forwarded.

2. A non-official has been recommended lately in place of an official member resigned. This will set right the proportion of officials to non-officials.

3. The roads are said to have been kept in fair order during the year. I inspected them last month and found that the high road had been repaired badly and was again in need of repairs, but that on the whole the roads were in good order.

VIZIANAGRAM,
17*th June* 1896.

(Signed) E. B. ELWIN,
Ag. Principal Asst. Collector.

Forwarded.

2. With reference to the remarks in paragraph 15, it is observed that the district board's income from tolls has likewise fallen off since the opening of the railway, and it is not in a position to be generous.

3. Private scavenging has improved.

4. The expenditure on roads amounted to only 25 per cent. of the income from tolls, but the roads are in good order.

(Signed) W. O. HORNE,
Ag. Collector.

21*st June* 1896.

of in-patients treated in the municipal hos-
-patients fell from 13,564 to 13,357, owing,
health during the year under review. It is
to the hospital attended 185 cases of labour

cs.—The reported number of vaccine opera-
om 763 to 627, but the quality of the work
ion also showed a retrogression, the number
y vaccinated being 30·4 per mille of the
year and a recorded birth-rate of 32·1 per
ttention.

er of births registered, but a decrease in that
rever, were still far from complete, the rates
The provisions of section 247 of the District
forced, all persons who fail to furnish the
der section 283.

nt. of the allotment under this head was
20·7 per cent. of the receipts. From para-
t appears that the sanitary condition of the
ver, should see that all the defects pointed
edied as far as funds permit.

with a balance of Rs. 184, or only 1·3 per
the budget allotment has been exceeded in
vernment should have been obtained before
diture, will, however, be now admitted in
in paragraph 77 of his report does not
ved in last year's review, the details of the
given in the medical report.

ality during the year under review was
cavenging service, vaccination and registra-
tention.

xtract.)

Under Secretary, P.W.D.,
for *Chief Secretary.*

3 1405M

binding ~~getting~~ ~~to act~~ to fill the Offices of

~~alty~~ experienced in ~~getting~~ persons to ~~act~~ as
the municipal council was reduced from sixteen
council held twenty meetings against sixteen
e ~~of the members~~ continued to be satisfactory.
y granted by the council on appeal under the tax
more than 20 per cent. of the original demand.
tted, Rs. 300 was remitted in the circumstances
graph 9 of his report. The remainder was
remitted, against the express orders of Govern-
l on unpassed vakils practising in magisterial
for the sale of oil. The council's action in this
with grave dissatisfaction. The net current
ldings and lands differed but slightly from that

principal taxes continued to be very satisfactory.
of sweepings amounted to Rs. 85 against Rs. 46
of revenue is capable of further development.
ount was derived from the sale of the cart-stand
l by the sale of street-sweepings, the value of
e people ~~as pointed out~~ in G.O., No. 1279 M.,
use of municipal cart-stands were for the first
review, and the income under this head was
tained in paragraph 15 of the Chairman's report
l's share of tolls, the municipal council will be
or's endorsement.
ved by the private scavenging agency rose from
this account from Rs. 441 to Rs. 487, but the
f Rs. 130 to the council against Rs. 178 in
rks of Government in the reviews of the reports
has been given as to the number of prosecutions
of the District Municipalities Act or as to the
this system. This is ~~very~~ unsatisfactory. No
cted in this direction unless the council takes an active
now assigned by the Chairman for not making the system self-supporting is not convincing. Nevertheless though a small municipality is conducting no better than many others where private scavenging is not carried on at a loss.

s.—No new work of any importance was under-
lay on communications amounted to Rs. 1,060,
cipal income from tolls against the minimum of
t the town roads are reported to have been, on
sary repairs to the high road should be executed
no reason to reconsider its Order, No. 1280 M.,
paragraph 41 of the Chairman's report, ~~which~~
~~inistration report.~~

nditure on education was Rs. 1,354, or 14·9 per
Of this Rs. 505 were spent on secondary, and the
he municipal council continued to maintain one
n and four primary schools on the salary-result
stitutions taken together was almost the same as
the Lower Secondary and departmental exami-
en a fourth form in the municipal middle school,
airman's letter, may be embodied in the budget
ds are available. The council also aided three
gainst two in the previous year. There was an
of these schools and the results of the grant
tter for regret that nearly one half of the allot-
lapse. The total number of boys under instruc-
s rose from 42·9 to 49·2 per cent. of the male

and should be repeated the Chairman will also once bring the fact to the notice of Govt.

I am to add that the Council should give mature attention to the matter.

ORDER—No. 1405 M., dated 20th August 1896.

The receipts and charges of the Bimlipatam Municipality for 1895–96 are compared below with the budget and revised estimates for the year and the actuals of 1894–95 :—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Actuals, 1895–96.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	300	250	220	217
Tax on Arts	1,395	1,400	1,400	1,359
,, on Buildings and Lands	2,629	2,660	2,700	2,721
,, on Vehicles and Animals	608	530	570	601
,, on Carts	174	160	200	207
Tolls	4,118	3,750	4,210	4,216
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	363	430	470	501
Conservancy Receipts	46	40	80	85
Fees and Revenue from Educational Institutions	1,380	1,500	1,330	1,350
,, ,, from Medical Institutions	958	1,060	960	922
Income from Markets and Slaughter-houses	43	40	80	78
License Fees	95	100	100	88
Other Fees	3	110	550	559
Fines under Municipal and other Acts	172	100	120	124
Interest on Investments and Premium on Loans	14	20	20	21
Grants and Contributions from Government	26	90	60	139
,, ,, from Local Boards	381	380	380	331
Recoveries for Services to Private Individuals	441	450	450	487
Miscellaneous	29	10	20	22
Total	13,175	13,080	13,920	14,078
Charges.				
GRANT I—				
New Works—				
Buildings	183	290	460	355
Drainage	49	..	..	..
Repairs—				
Communications	662	1,010	1,010	1,060
Buildings	27	100	260	281
Drainage	61	50	60	64
Water-supply	39	..	..	..
Tools and Plant and other Stores	..	50	50	52
Total	1,021	1,500	1,780	1,812
GRANT II—				
Municipal Schools—				
On the Salary System	1,442	1,490	1,470	1,468
,, Salary-result System	1,126	960	950	902
Grants in-aid—				
Result grants	53	150	80	79
Inspection	38	..	..	..
Miscellaneous	219	290	320	321
Total	2,878	2,890	2,820	2,770
GRANT III—				
Hospitals and Dispensaries	3,333	2,860	3,340	3,398
Contributions	130	130	140	134
Vaccination	224	210	210	207
Registration of Births and Deaths	157	140	140	141
Conservancy, Road-cleaning and Road-watering	2,881	2,990	2,890	2,864
Total	6,725	6,330	6,720	6,744
GRANT IV—				
Lighting	347	350	460	477
Choultries	180	180	180	180
Avenues	126	40	40	45
Public Gardens, Survey of Land, Fire and other charges	343	380	350	369
Total	996	950	1,030	1,071
GRANT V—				
Supervision and Management	1,322	1,320	1,420	1,488
Refunds	16	..	10	9
Balance	217	90	140	184
Total	13,175	13,080	13,920	14,078

2. In consequence of the diffi
councillors, the maximum strength of
to twelve in January 1896. The
in 1894–95 and the average attendan

3. *Receipts*—(1) The remissions
on arts and professions amounted to
Of the total amount—Rs. 349,—remi
explained by the Chairman in par
apparently due to the council having
ment on the subject, the tax impose
courts and also that on oilmongers
matter is viewed by Government
demand of this tax and the tax on bi
of the previous year.

(2) The collections under the

(3) The receipts from the sal
in the previous year, but this sour
It is noted that the whole of this a
sweepings, while nothing was realiz
which as manure is appreciated by
dated 6th August 1895. Fees for th
time levied during the year under
Rs. 555. As regards the request co
for the reduction of the district boar
referred to paragraph 2 of the Collect

(4) The number of houses se
255 to 276 and the fees collected on
service was again worked at a loss
1894–95. Notwithstanding the rem
for the last two years, no information
instituted under sections 221 and 22
action taken by the council to exten
substantial improvement can be exp
personal interest in the matter.

4. *Expenditure*—(1) *Public Wor*
taken during the year. The total ou
or only 25·1 per cent. of the net mun
50 per cent. fixed by Government, b
the whole, in good order. The nece
without delay? The Government s
dated 6th August 1895, as desired
should not have found place in an a

(2) *Education*.—The net exp
cent. of the receipts from taxation.
remainder on primary, education.
secondary school on the salary syst
system. The attendance at these i
in the previous year and the results
nations were fair. The proposal to o
referred to in paragraph 46 of the C
for the ensuing year, if sufficient fu
primary schools with results grants
increase in the number on the rolls
examinations were fair, but it is a ma
ment for result grants was allowed t
tion in the municipal and aided scho
population of school-going age.

(3) *Medical Relief.*—The numb
pital rose from 129 to 141, but that of
it is stated, to the improvement of pub
satisfactory that the midwife attached
against 150 in the previous year.

(4) *Vaccination and Vital Statis*
tions performed during the year fell f
continued to be good. Infantile vaccin
of children under one year successfull
population, against 35·1 in the previous
mille. This subject demands increased

There was an increase in the num
of deaths. The returns in both cases, h
recorded being much below the normal.
Municipalities Act should be strictly e
required information being prosecuted u

(5) *Sanitation.*—Nearly 96 per
utilized and the expenditure amounted t
graph III of the medical officer's report,
town is satisfactory. The council, how
out by the Sanitary Commissioner are re

5. *General Remarks.*—The year clos
cent. of the receipts. It is observed that
several cases. For this the sanction of
the close of the year. The excess expe
the accounts. The Chairman's suggesti
commend itself to Government. As obse
operations performed should not have bee
The administration of the municip
efficient ~~and satisfactory~~, but the private
tion of vital statistics demand increased a

(True

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

Dated 17/9/96

Bimlipatam municipal

Report for 1895-96

C.S.
P.S.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Bimlipatam during the official year 1895-96.

	Actuals 1895-96.		Budget	Revised	Actuals, 1894-95 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	216 15 7	216 15 7	250 - -	220 - -	300 - - ✓
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1359 - -	1359 - -	1400 - -	1400 - -	1394 8 ✓
b. Tax on buildings (section 63) ..	2642 2 10	2642 2 10	2580 - -	2620 - -	2550 - 9 ✓
c. Tax on lands (section 63) ..	792 4	792 4	80 - -	80 - -	792 4 ✓
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	217 8 -	217 8 -	200 - -	200 - -	229 8 - ✓
f. Tax on animals (section 77) ..	383 - -	383 - -	330 - -	370 - -	378 6 3 ✓
g. Tax on carts and other vehicles without springs (section 85) ..	207 - -	207 - -	160 - -	200 - -	174 - - ✓
h. Tolls (section 91)—					
Rs. 5620-12-6 / 1405-2-1 / 4215-10-5 Gross receipts ..					
Less Local Fund share ..	4215 9 5	4215 9 5	3750 - -	4210 - -	4118 6 9 ✓
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		9103 6 7	8500 - -	9080 - -	8924 - 1 ✓

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Bunlipatam during the official year 1895-96—*continued.*

	Actuals 1895-96.		Budget	Revised	Actuals,
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		9103 6 7	8500	9080 - -	8924 - 1
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	50 10 8		50	50 - -	30 7 7
ii. Rent of buildings	333 - -	383 10 8	350 - -	330 - -	333 - -
iii. Avenue receipts			10		
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	525 -				
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	65 6 3	117 11 3	20 - -	40 - -	
c. Conservancy receipts—		501			
Sale-proceeds of night-soil, street refuse, &c. Cartstand	857 10	857 10	40 - -	80 - -	458 14
d. i. Fees from educational institutions	1349 3	1349 3	1500 - -	1330 - -	1380 - 3
ii Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	357 12 -		500	400 - -	440 13 1
ii. Other Hospital receipts ..	564 - -	921 12 -	560 - -	560 - -	517 - -
f. i. Income from markets ..					
ii. ,, slaughter-houses.	781 5	781 5	40 - -	80 - -	43 - 2
g. Other fees					
i. Distraint fees	46 -		10 - -		
ii. License fees	88 - -		100 - -	100 - -	3 - -
iii. Cartstand fees	555 - 7	647 7 7	100 - -	550 - -	95 - -
iv. Other fees					
h. Fines under Municipal and other Acts.	1241 -	1241 -	100 - -	120 - -	171 14 6
i. Interest on investments					
i. General, including choultries					
ii. Educational Jubilee fund ..	21 - -	21 - -	20 - -	20 - -	14 1 7
iii. Medical					
j. Premium on loans					
Carried forward ..		12832 2 7	11900 - -	12790 - -	11997 13 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Bunlipatam during the official year 1895-96—*cont.*

	Actuals 1895-96.		Budget	Revised	Actuals,
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96.	Estimate for 1895-96.	1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		12832 2 7	11900 - -	12790 - -	11997 13 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	662 -	662 -	90 - -	60 - -	258 -
Other purposes	60				
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..	725 -	725 -			
b. From Local Boards—					
i. Education					
ii. Medical	300	300 - -	300 - -	300 - -	300 - -
iii. Other purposes	814 -	814 -	80 - -	80 - -	814 -
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	486 12 -	486 12 -	450 - -	450 - -	441 6 -
ii. Other purposes					
b. Other items—					
i. ~~Fishery rents~~ Sale of pigs ..	54 6			10 -	
ii. Refunds of Expenditure of previous year	26 -				172 10
iii. Fee for numbering carts, &c.	14 10 -	22 4 6	10 - -	10 - -	11 10 -
iv. Other items					
Carried forward ..		13861 8 1	12830 - -	13700 - -	12874 12 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Bimlipatam during the official year 1895-96—*cont.*

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		3861 8 1	12830 - -	13700 - -	12874 12 5
7. Extraordinary and debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					
Total Receipts ..		3861 8 1	12830 - -	13700 - -	12874 12 5
Grand Total ..		4078 7 8	13080 - -	13920 - -	13174 12 5

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the three~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. ~ for every 80 square yards.
3. Water-tax on buildings and lands is levied at ~ per cent.
4. Tax on vehicles and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2/- per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No 246 m(mis) d/16-3-88 4417 m(mis) of 20-3-91.
8. The house-tax registers were last revised in the official year 92-93 and the land tax registers in the June official year.
9. Total extent of land assessed is 49 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

calculated with reference to rental of similar houses & lands let out regard being had to their situation & dimensions &c.

Municipal Office
Bimlipatam
31st March 1896

J. Venkatachalam
Chairman Municipal Council
Bimlipatam

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1895-96.

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Municipal Office Bimlipatam	600		24				21/-			21/-			5½-	5½-				

Statement II.—Expenditure from the Municipal Fund of the Town of Bimlipatam for the official year 1895-96.

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications					
b. Buildings	355 - -	355 - -	290 - -	400 - -	183 5 4
c. Drainage					
d. Water-supply					49 - 6
2. REPAIRS—					
a. Communications	105 9 2 -				
b. Buildings	280 7 11		1010 - -	1010 - -	662 6 11
c. Drainage—			100 - -	260 - -	27 - 4
i. Repairs to works ..	647 6	1404 11 5	50 - -	60 - -	60 14 10
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c					
ii. Establishment					30 8 11
iii. Contingencies					8 - -
3. ESTABLISHMENT					
4. TOOLS AND PLANT AND OTHER STORES.	527 -	527 -	50 - -	50 - -	
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		18125	1500 - -	1780 - -	1021 4 10
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment	1419 16				
b. Contingencies	49 - 6	14682 -	1450 - -	1420 - -	1408 9 5
			40 - -	50 - -	33 4 7
Carried forward ..		14682 -	1490 - -	1470 - -	1441 14 -

Statement II.—Expenditure from the Municipal Fund of the Town of Bimlipatam for the official year 1895-96—*cont.*

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1895-96.	Revised Estimate for 1895-96.	Actuals, 1894-95 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		14682 -	1490 - -	1470 - -	1441 14 -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	672 11 10		680 - -	680 - -	772 3 10
b. Result Grants	139 7 6		200 - -	170 - -	248 6 -
c. Contingencies	89 8 11	901 12 3	80 - -	100 - -	105 7 10
3. SALARY GRANTS					
4. RESULTS GRANTS	795 -	795 -	150 - -	80 - -	53 - -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment					38 6 2
ii. Contingencies					
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment	180 - -		180 - -	180 - -	138 3 9
ii. Contingencies	298 -	2098 -	30 - -	30 - -	208 - -
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items Reading Room Establ. ..	60 - -		60 - -	60 - -	60 - -
Jubilee Gold medals.	51 - -	111 - -	20 - -	50 - -	
Total, Grant II ..		2769 11 3	2890 - -	2820 - -	2878 1 7
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	179 7 8 3		1800 - -	1820 - -	1857 10 5
b. Medicines and Supplies	85 11 7		500 - -	860 - -	707 - 10
c. Diet of Patients	29 2 3 8		360 - -	260 - -	378 6 -
d. Sundries and Contingencies ..	457 - 1	3398 7 7	200 - -	400 - -	389 13 10
e. Contributions to Local Boards ..					
&c., &c., &c. .					
Carried forward ..		3398 7 7	2860 - -	3340 - -	3332 15 1

Statement II.—Expenditure from the Municipal Fund of the Town of Bimlipatam for the official year 1895-96—*cont.*

	Actuals 1895-96. Details of Minor Heads.			Actuals 1895-96. Total of Major Heads.			Budget Estimate for 1895-96.			Revised Estimate for 1895-96.			Actuals, 1894-95 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3398	7	7	2860	-	-	3340	-	-	33 32	15	1
GRANT III—*Sanitation and Medical Services*—cont.															
2. *a.* Contributions to Provincial funds for—															
i. Medical College ..	65	-	-				60	-	-	60	-	-	68	-	-
ii. Sanitary Inspection ..	44	-	-				60	-	-	60	-	-	43	-	-
iii. Medical Reserve staff ..	8	-	-				10	-	-	10	-	-	7	-	-
iv. Cutlers' Establishment ..	5	-	-	122	-	-									
b. Contributions to Local Boards, &c., for—															
i. Medical Schools ..															
ii. Reserve staff	12	-	-	12	-	-				10	-	-	12	-	-
&c., &c., &c, ..															
c. Other contributions															
3. Vaccination—															
a. Establishment	180	-	-				180	-	-	180	-	-	180	-	-
b. Contingencies	26	7	10	206	7	10	30	-	-	30	-	-	44	4	2
c. Contributions to Local Boards ..															
4. Registration of Births and Deaths—															
a. Establishment	140	14	5				140	-	-	140	-	-	130	-	-
b. Contingencies		4	-	141	2	5							26	12	1
5. Conservancy, Road cleaning and Road watering—															
a. i. Establishment	2002	13	10				2090	-	-	2020	-	-	2012	10	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	240	-	-	2242	13	10	240	-	-	240	-	-	246	15	10
b. Private scavenging—															
i. Establishment	6168	-	-	6168	-	-	610	-	-	610	-	-	6192	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..										10	-	-			
c. Cholera charges ..							50	-	-	10	-	-	24	1	-
d. Contingencies	413	4		413	4										
&c., &c., &c. ..				864											
Total, Grant III ..				67445	-	-	6330	-	-	6720	-	-	67241	5	3

Statement II.—Expenditure from the Municipal Fund of the Town of Bimlipatam for the official year 1895-96—*cont.*

	Actuals 1895-96. Details of Minor Heads.			Actuals 1895-96. Totals of Major Heads.			Budget Estimate for 1895-96.			Revised Estimate for 1895-96.			Actuals, 1894-95 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).															
1. Lighting—															
a. Establishment	117	10	5							120	-	-	120	-	-	119	-	-
b. Contingencies	359	5	6	476	15	11				230	-	-	340	-	-	227	15	5
2. i. Markets—															
a. Establishment															
b. Contingencies															
ii. Slaughter-houses—															
a. Establishment															
b. Contingencies															
3. Choultries—															
a. Establishment															
b Contingencies	180	-	-	180	-	-	180	-	-	180	-	-	180	-	-	180	-	-
c. Feeding Travellers															
4. Travellers' bungalows—															
a Establishment															
b. Contingencies															
5. Avenues—															
a. Establishment	456	4		456	4		40	-	-	40	-	-	126	-	-
b. Contingencies															
6. Public Garden—															
a. Establishment															
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..															
7. Survey of land															
8. Fire—															
a. Establishment															
b. Purchase of fire-engine, buckets, repairs, &c.	289	-		289	-		30	-	-	30	-	-	17	11	
9. Other charges—															
i. Work done for private individuals other than private scavenging															
Carried forward ..				730	15	3	600	-	-	710	-	-	654	7	4

Statement II.—Expenditure from the Municipal Fund of the Town of Bimlipatam for the official year 1895-96—*cont.*

	Actuals 1895-96. Details of Minor Heads.			Actuals 1895-96. Totals of Major Heads.			Budget Estimate for 1895-96.			Revised Estimate for 1895-96.			Actuals, 1894-95 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				730	15	3	600	-	-	710	-	-	654	7	4
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.															
9. Other Charges—*cont.*															
ii. Rewards for destruction of wild animals and snakes	15	4	-				50	-	-	20	-	-			
iii. Printing	204	10	-				200	-	-	200	-	-	164	6	7
iv. Compensation for lands ..															
v. Other items Clock Tower &c.	72	-	-				70	-	-	70	-	-	71	-	-
Jail tickets.		13	-												
Town town charges List on Cash.	47	11	-	3406	-	-	30	-	-	30	-	-	1052	-	-
Total, Grant IV ..				1071	5	3	950	-	-	1030	-	-	995	9	11
GRANT V—															
a. General Establishment—															
i. Office Establishment ..	971	18	-	971	18	-	970	-	-	970	-	-	969	8	-
ii. Inspection															
b. Collection of Municipal Taxes—															
i. Establishment	1701	3	-	1701	3	-	170	-	-	170	-	-	172	8	-
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..															
c. Collection of Tolls—															
i. Establishment															
ii. Contingencies															
d. Office contingencies other than (b) (ii)	266	8	10	266	8	10	100	-	-	200	-	-	109	10	-
e. Contributions for Central office and Audit establishments ..	80	-	-	80	-	-	80	-	-	80	-	-	70	-	-
Total, Grant V ..				1487	11	9	1320	-	-	1420	-	-	1321	10	-
Repayment of Debt—															
a. Instalments paid during the year.															
b. Invested on account of Sinking Fund (Value of securities purchased)															
c. Charges of investment ..															
Interest—															
a. On account of last year ..															
b. „ of current years.															

Statement II.—Expenditure from the Municipal Fund of the Town of Bimlipatam. for the official year 1895-96—*cont.*

	Actuals 1895-96. Details of Minor Heads.			Actuals 1895-96. Totals of Major Heads.			Budget Estimate for 1895-96.			Revised Estimate for 1895-96.			Actuals, 1894-95 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Advances recoverable—															
a. Permanent															
b. Others															
Refunds of other than current collections ..	9	-	-	9	-	-				10	-	-	16	3	3
Discount															
Pensions and gratuities															
Investments—															
a. In Government securities for purposes other than Sinking Fund															
b. In Savings Bank															
Total Expenditure ..				3894	3	8	2990	-	-	3780	-	-	2957	12	10
Balances—															
a. Municipal Fund				1844	-	-	90	-	-	140	-	-	2165	7	-
b. Endowments															
c. Water-tax Fund															
Grand Total ..				4078	7	8	3080	-	-	3920	-	-	3174	12	5

Note to Statement II.

Position of the Municipality of Bimlipatam *on 31st March* 1896.

Liabilities.	RS.	Assets.		RS.
Liabilities—		Municipal Balance ..	Cash	184-4-
Balance of Loans			Securities	
Deposits to be adjusted ..	1399-8-0	Deposit Balance ..	Cash	1399-8-
Other Liabilities (in detail)			Securities	
		Sinking Fund of loans		
		Funded Capital of endowed institutions, Hospitals, &c. Jubilee Gold Medal ..		600-
			Total ..	2183-12-
		Value of Premises, &c.		23190-0-
		Do. of Tools and plant		200
		Do. of Live stock		
		Do. of Furniture		1300-
		Arrears of taxes, &c.		425-
		Other assets (in detail)		
			Total ..	24732-5-
Total ..	1399-8-0	Claims—		
		Advances Recoverable—		
		Permanent advance		
		Advances for works, &c.		838-
			Total ..	838-

Municipal Office
Bimlipatam
31st March 1896.

Chairman Municipal Council

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1895-96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3			Nil						
	Total ..								
(b)	Buildings								
1	Making new win door &c. to the Hospital building & dead house	225				225	.	.	
2	Constructing a shed in Cart stand	100				100	.	.	
3	Temporary Latty latrine.	30				30	.	.	
	Total ..	355				355	.	.	

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

Part I.—New Works.—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(a)	Communications							
1	Chapel Street	150	..	..	68	11	6	Total mileage of roads streets, lanes, &c., in the town.
2	Naraliniga Row Street	40	..	..				
3	New road	80	..	..				Metalled or Gravelled 5, Unmetalled 4.
4	High Road	310	..	..	363	..	..	
5	Circular road	150	..	..				
6	Esplanade road	100	..	..				Total mileage under maintenance.
7	Factory Street	130	..	..				
8	Pagoda Street							Metalled or Gravelled 5, Unmetalled 4.
9	Short Street				16	4	10	
10	Siva Street				89	6	..	
11	Sunderrow Street				52	..	..	
12	Buggy lane				25	7	4	
13	Strand Road				17	..	..	
14	Repairs to Beach road				154	12	..	
15	Petty repairs to roads all around				140	..	..	
	Rent of hill due to H. H. the				83	2	4	
	Maharaja of Vizianagram G.C.I.E.	50	..	..	50	..	..	
	Total ..	1010	..	..	1059	12	..	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(b)	Buildings							
1	High School Building	60	..	..				X
2	Municipal office	20	..	..				
3	Police Station House	10	..	..	11	13	4	
4	Port Surgeon's quarters	10	..	..	50	11	5	
5	Town School building				62	..	..	✓
6	Whitewashing of Clock Tower				118	6	2	
7	Bunglow in the native burning ground				29	..	..	
8	Dead house				~~4~~ 8	~~10~~ 7	..	[illegible]
	Total ..	100	..	..	~~276~~ 280	~~8~~ 7	~~11~~ 11	X OM

276-8-11
3-15-4
280-7-11

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

Part II.—Repairs—*cont.*

Number	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Petty repairs all around.	50	-	-	64	7	6	
2								
3								
	Total ..	50	-	-	64	7	6	
(d)	Water-supply							
1								
2								
3								
		Nil.						
	Total ..							

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners	Nil.						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	Nil.						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers							
Maistries	Nil.						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	50	-	-	✓ 600	-	-
1st Assistant Master	1	35	-	-	✓ 420	-	-
2nd „ „	1	15	-	-	✓ 180	-	-
Pandit	1	15	-	-	✓ 180	-	-
Peon.	1	6	-	-	✓ 72	-	-
Total ..	5	121	-	-	1452	-	- ✓
Deduct Fines and Stoppages ..					32	14	6
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1419	1	6 ✓

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
(1) Head master Town School.	1	12	-	- ✓	144	-	-
(2) 1st asstt	1	9	-	- ✓	108	-	-
(3) 2nd do	1	8	-	- ✓	96	-	-
(4) 3rd do.	1	7	8	- ✓	90	-	-
(5) Mahomedan School master.	1	8	-	- ✓	96	-	-
(6) Paraya School. do	1	5	-	- ✓	60	-	-
(7) Night School do.	1	3	-	- ✓	36	-	-
(8) Peon.	1	4	-	- ✓	48	-	-
Total ..	8	56	8	- ✓	678	-	- ✓
Deduct Fines and Stoppages ..					5	4	2
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					672	11	10 ✓

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. b. Gymnastic Instructors	1	15	-	✓	180	-	-
Rowing Room Attendar.	1	5	-	✓	60	-	-
Total ..	2	20	-	-	240	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	-	✓
8. Drawing Masters							
Nil							
Total ..							
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Civil Apothecary.	1	93	12	✓	1125	-	-
„ „							
Midwife	1	15	-	✓	180	-	-
Clerk							
Compounder*	1	20	-	✓	240	-	-
Servants .Peons.	1	6	-	✓	72	-	-
„ ..Cook..	1	4	-	✓	48	-	-
„ ..Waterman..	1	3	8	✓	42	-	-
„ Male Lwaper.	1	4	8	✓	54	-	
„ Female do.	1	3	8	✓	42	-	-
Total ..	8	150	4	-	1803	-	✓
Deduct Fines and Stoppages ..					5	7	9
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1797	8	3

* Budget allotment replaced Sawigs absorbed in the salary paid to an highly paid medical officer for about 3 months.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	-	-	180	-	-
Peons							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-
4. Registration—							
Registrars	1	12	-	-	144	-	-
Peons							
Total ..					144	-	-
Deduct Fines and Stoppages ..					3	1	7
Add arrears for last year paid this year ..							
Balance (Statement II) ..					140	14	5

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	23	-	-	276	-	-
" Overseers	1	9	-	-	108	-	-
" do.	1	7	-	-	84	-	-
Mistries Peons at Rs 6 per each	2	12	-	-	144	-	-
Scavengers							
Sweepers Males at Rs 3/8 each ..	17	59	8	-	714	-	-
Females at Rs 2/8 each.	23	57	8	-	690	-	-
Total ..	45	168	-	-	2016	-	-
Deduct Fines and Stoppages ..					13	2	2
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2002	13	10

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors at Rs 7/8 each	2	15	.	.	180	.	.
Maistries							
Scavengers at Rs 1/6 each on an average	26	36	6	.	436	8	.
Total ..	28	51	6	.	616	8	✓
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					616	8	.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies at Rs 6/- + Rs 4/- each. ..	2	10	.	.	120	.	.
Total ..	2	10	.	.	120	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	5	7
Balance (Statement II) ..					117	10	5 ✓

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	3	8	-	42	-	-
Total ..	1	3	8	-	42	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3	6	4
					45	6	4
6. Public Gardens—							
Gardeners		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

A —	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— 1 Clock Tower peon.	1	6	-	-	72	-	-
	1	6	-	-	72	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	-	-	420	-	-
Head Clerk	1	20	-	-	240	-	-
Second "	1	14	-	-	168	-	-
"							
Accountants							
Peons	1	6	-	-	72	-	-
2 Servant boys at Rs 3/ each.	2	6	-	-	72	-	-
Total ..	6	81	-	-	972	-	-
Deduct Fines and Stoppages ..						14	4
Add arrears for last year paid this year ..							
Balance (Statement II) ..					971	1	8
ii. Inspection—							
Chairman's salary or carriage allowance ..	Nil.						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	1	10	-	-	120	-	-
Peons	1	4	8	-	54	-	-
Total ..	2	14	8	-	174	-	-
Deduct Fines and Stoppages ..					3	14	9
Add arrears for last year paid this year ..							
Balance (Statement II) ..					170	1	3
c. Collection of tolls—							
Inspectors							
Gate-keepers							
	Nil.						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Bellipatam. Abstract of Deposits Account for the year 1895-96.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1620	8	-				
1. Deposits by appellants	40	11	2	1. Credited to Municipal Funds ..	1642	11	2
2. Deposits by renters	1386	8	-	2. Returned to appellants	6	8	-
3. Deposits by contractors				3. Returned to renters			
4. Deposits as security by municipal servants				4. Returned to contractors			
5. Deposited for the execution of work for which private parties are liable ..				5. Returned to municipal servants ..			
6. Other deposits under the Act or bye-laws	1	-	-	6. Returned to parties			
				7. Paid to claimants			
				Total ..	1649	3	2
Total, Receipts ..	1428	3	2	Balance ..	1399	8	-
Total, including balance ..	3048	11	2	Total ..	3048	11	2.

STATEMENT IV-A.—*Municipality of* Buildpatnam. Demand, Collection and Balance tatement for the year 1895-96.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Tax on arts, &c.	1 7 10 8 -	3 4 9 - -	1 3 6 1 8 ✓	1 3 5 8 8 -			3 - -
2. Tax on buildings	2 6 4 8 - 1	5 13 8	2 6 4 2 2 5	2 6 0 8 1 5		- 7 2 ✓	3 3 9 10
3. Tax on lands	7 9 2 4		7 9 2 4 ✓	7 9 2 4			
4. Water-tax on buildings and lands ..							
5. Tolls (gross receipts)	5 6 2 0 - -		5 6 2 0 - -	5 6 2 0 12 6			
6. Market rents							
7. Slaughter-house fees	77		77 - -	78 1 5			
8. Rent of cart-stands Sweepings ..	85 - -		85 - -	85 7 10			
9. Private scavenging fees	488 4 -		4 8 8 4 -	4 8 5 4 -			3 - -
10 Cart & Taxi fees.	550 - -		5 5 0 - -	5 5 5 - 7			
11 Animal Tax.	387 - -	8 8 -	3 7 8 -	3 7 8 8 -			
12 Vehicle "	213 - -		21 3 - -	213 - -			
13 Cart "	211 - -	4 - -	207 - -	207 - -			
14 Rent on Municipal buildings.	333 - -		3 3 3 - -	333 - -			
15 Rent o/o hill.	50 - -		50 - -	50 10 8			
Total ..	12 4 5 1 14 5	3 6 7 5 8	12 0 8 4 8 9	12 0 5 2 8 9		- 7 2	3 9 9 10

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* Includes final interest on over due Kists.

Chairman M.C.

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.				8	8	-	8	8	-	8	-	-				8	-	-		1874-75			
2. Tax on buildings				63	14	-	63	14	-	34	15	-	4	8	-	22	9	5	2	11	2	"		
3. Tax on lands																								
4. Water-tax on buildings and lands																								
5. Tolls																								
6. Market rents																								
7. Slaughter-house fees																								
8. Rent of cart-stands																								
9. Private scavenging fees				3	6	-	3	6	-	1	8	-				1	14	-						
10 Tax on Animals.				6	8	-	6	8	-	4	8	-				2	-	-						
11 " Carts.				2	-	-	2	-	-							2	-	-						
12 " Vehicles				4	8	-	4	8	-	4	8	-												
Total				88	12	-	88	12	-	45	15	-	4	8	-	36	7	5	2	11	2			

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W. Erskine Jackson
Chairman Municipal Council

Appendix A to Statements IV-A and IV-B.

Taxes.	Warrants remaining unexecuted at the beginning of the year.			Warrants issued during the year.			Total.			Warrants executed and warrants cancelled during the year.			Warrants remaining unexecuted at the close of the year.			Cancelled warrants on which no collections were made.			Collected after issue of warrants, but before distraint.			Property distrained, but not sold.			Property sold.		
	Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number of cases	Amount involved.		Number of cases.	Amount.		Number of cases.	Amount realized on distraint.		Number of cases.	Amount realized by sale.	
1	2	3		4	5		6	7		8	9		10	11		12	13		14	15		16	17		18	19	
		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.
1. Tax on arts, &c.	1	-	8 -	16	44	- -	17	44	8 -	16	43	- -	1	1	8 -				13	26	8 -	2	13	8 -	1	3	- -
2. Tax on buildings	3	4	- 10	63	160	7 3	66	164	8 1	64	159	1 9	2	5	6 4				53	128	5 8	11	30	12 1			
3. Tax on lands				1	-	12 -	1	-	12 -	1	-	12 -										1	-	12 -			
4. Water-tax on buildings and lands	3			64			67			65			2														
5. Tax on vehicles with springs and palanquins																											
6. Tax on animals																											
7. Tax on carts, &c				10	22	- -	10	22	- -	10	22	- -							9	20	- -	1	2	- -			
	1			26			27			26			1														
Total	4	4	8 10	90	227	3 3	94	231	12 1	91	224	13 9	3	6	14 4				75	174	13 8	15	47	- 1	1	3	- -

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174-13-8
47—1
3—
224-13-9

W. Erskine Jackson
Chairman Municipal Council

Appedix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c.										
2 Tax on buildings.										
3. Tax on lands ..										
4. Water-tax on buildings and lands ..						Nil.				
5. Tax on vehicles with springs and palanquins ..										
6. Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..										

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Bellipatnam. for the official year 1895-96.

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of Bunlipatnam. for the official year 1895-96.

Schools.	Number of schools.				Number on rolls on 31st March 1896.		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.			Contingencies and Miscellaneous.	Total.			
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments.																				
(1) Municipal High School		1		1	8		4			84 6 -		84 6 -	45 8 8			4 - 1	49 8 9	-34 13 3		
(2)																				
(3)																				
Total ..		1		1	8		4			84 6 -		84 6 -	45 8 8			4 - 1	49 8 9	-34 13 3		
Total of Colleges and Upper Secondary Schools and Departments ..		1		1	8		4			84 6 -		84 6 -	45 8 8			4 - 1	49 8 9	-34 13 3		
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1) Municipal Middle School	1	- -	1	50	-	45				878 1 6		878 1 6	1373 8 10			45 - 5	1418 9 3	540 7 9	12 - 3	
(2)																				
(3)																				
Total ..	1	- -	1	50		45				878 1 6		878 1 6	1373 8 10			45 - 5	1418 9 3	540 7 9	12 - 3	

(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, College and Secondary Schools.	1	1 -	2	58		49				962 7 6		962 7 6	1419 1 6			49 - 6	1468 2 -	505 10 6	10 5 1	
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

1349-9-3
962-7-6
387 1 9

Vide. Sl. I. Rs 66-2-6

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Bailhongal for the official year 1895-96.—*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 1896.		Average attendance throughout the year.	Receipts.					Expenditure.						Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.								
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, and clerks and servants).	Results grant.	School fees.	Contingencies and miscellaneous.	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(b) Salary-results System—																					
(1) Munfl. Town School.	1	-	-	1	98	-	82			372 15 3		372 15 3	480 11 10	79 3 -	. . .	12 9 9	572 8 7	199 9 4	2 6 11	Rs 62/- were spent on repairs to the Town School Building.	
(2) do Mahomedan School.	1	-	-	1	23	9	38	62 -		14 2 6		20 4 6	96 - -	47 6 6		42 5 6	185 12 -	165 7 6	4 5 8		
(3) do Daraya School.	1	-	-	1	23		18						60 - -	5 2 -		16 12 3	81 14 3	81 14 3	4 8 9		
(4) do Night School.	1	-	-	1	27		13						36 - -	7 12 -		17 13 5	61 9 5	61 9 5	4 11 10		
Total ..	4	-	-	4	171	9	151	62 -	- - -	387 1 9	- - -	393 3 9	672 11 10	139 7 6	- - -	89 8 11	901 12 3	508 8 6	3 5 11		
Total, Primary Schools ..	4	-	-	4	171	9	151	62 -		387 1 9		393 3 9	672 11 10	139 7 6		89 8 11	901 12 3	508 8 6	3 5 11		
Grand Total of all Schools and Colleges	5	1	-	6	229	9	200	62 -	- - -	1349 9 3	- - -	1355 11 3	2091 13 4	139 7 6		138 9 5	2369 14 3	1014 3 -	5 1 2		

See 505 Pain-505 1017

901-12-3
393-3-9
508-8-6

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Foot-note to Statement V-A.

NUMBER of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts		
Matriculation ..		
Upper Secondary ..		
Lower Secondary ..	7	3 for certificate 2 in the compulsory 1 one optional subject.
Primary School ..	15	13 (6 for certificate) 7 Compulsory
Infant Standard ..	19	14
First Standard ..	20	14
Second Standard ..	22	13
Third Standard ..	22	15
Fourth Standard ..	98	69

Chairman Municipal Council

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Bunlipatam for the official year 1895-96.

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 1896. Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. Rs.	A.	P.	Amount of such grant payable. Rs.	A.	P.	Amount disbursed. For current year. Rs.	A.	P.	For previous year. Rs.	A.	P.	Total. Rs.	A.	P.	Paid as salaries to masters. Rs.	A.	P.	Total expenditure from Municipal funds, columns 14 and 15. Rs.	A.	P.	Remarks.
1	2	3	4	5	6	7	8	9	10			11			12			13			14			15			16			17
Grant-in-Aid.																														Maximum Rate at which grants were paid.
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																														
(*a*) Secondary																														
Total ..																														
(*b*) Primary																														
(1) Kota Davappa Street School	1	-	-	1	36	-	20	16	22	4	-	22	4	-	21	12	-	-	-	-	21	12	-				21	12	-	Grants were paid at
(2) Sakaravi Street School.	1	-	-	1	50	-	25	16	40	4	-	34	-	-	33	8	-				33	8	-				33	8	-	Maximum rates.
(3) Kandukoory Vari Street School.	1	-	-	1	32	-	9	8	11	8	-	11	8	-	11	8	-				11	8	-				11	8	-	
(4) Gollavi thi School.	1	-	1	-			20	6	12	9	-	12	9	-	12	9	-				12	9	-				12	9	-	
Total ..	4	-	1	3	118	-	74	46	86	9	-	80	5	-	79	5	-	-	-	-	79	5	-	-	-	-	79	5	-	
Grand Total ..	4	-	1	3	118	-	74	46	86	9	-	80	5	-	79	5	-	-	-	-	79	5	-	-	-	-	79	5	-	

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of— for the official year 189 -9 —*cont.*

Schools.	Number of Schools: At the beginning of the year.	Number of Schools: Opened during the year.	Number of Schools: Closed during the year.	Number of Schools: At the close of the year.	Number on rolls on 31st March 189 .: Boys.	Number on rolls on 31st March 189 .: Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	Amount disbursed: For previous year.	Amount disbursed: Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																

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

for the year 189 -9 .

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

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

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

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

STATEMENT VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on: Works.			Establishment.			Contingencies.			Total.			Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Two.	leased out	5620	12	6													5620	12	6	1405	3	1	1405	2	1	-	1	- (27-5-95)

D. V. Ramakrishnaiah
Chairman

Statement V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 189 . Number of years.	Amount re-paid. Up to 31st March 189 . Amount	Amount re-paid. In 189 -9 .	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 -9 .	Invested out of the total amount transferred up to end of 189 -9 . In Government Securities.	Invested out of the total amount transferred up to end of 189 -9 . In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
					Nil.					

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Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed. Under 8 Annas. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount	Rs. 1½ to Rs. 5. Number.	Rs. 1½ to Rs. 5. Amount	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs. 30. Number.	Rs. 15 to Rs. 30. Amount.	Rs. 30 and above. Number.	Rs. 30 and above. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Bimlipatam.	1998.	780	30	11 3 -	196	207 4 3	251	675 9 2	72	628 1 4	21	443 2 8	13	676 12 10	583	2642 2 5

196 675 9 2
257 628 1 4
72 443 2 8
21 676 12 10
13 2642 2 5
583

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Chairman.

STATEMENT IX-A.—Showing the Incidence of the Tax on Arts.

Name of Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Bimlipatam.		3	300 - -	3	150 - -	14	337 8 -	24	270 - -	22	129 - -	26	72 - -	29	57 - -	47	46 - -	165	361 8 -

STATEMENT X.

1. Name of Municipality .. .. Bimlipatam
2. Population as per last census .. .. 9784.
3. Sanctioned number of Councillors { (a) Nominated .. .. 12. / (b) Elected 12
4. Actual number of Councillors on 31st March 1896 — 11
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 3 / Non-officials 7
   - (c) Elected .. { Officials .. .. / Non-officials .. ..

   Total .. 11.
   - (d) Europeans and Eurasians 4
   - (e) Natives 7
5. Total number of meetings actually held during the year .. 20
6. Number of meetings adjourned for want of a quorum 3
7. Average attendance at each meeting *actually* held—
   - (a) Officials 2.35
   - (b) Non-officials 5.4

   Total .. 7.75
   - (c) Europeans and Eurasians 2-6
   - (d) Natives 5-15

   Total .. 7-75
8. Is the Chairman appointed or elected .. .. .. Elected.
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case

Mr. F. J. Griffin Agent to Messrs Stuart Hall & Co was the Chairman & Co upto 27th April 1895. When he resigned the office & delegated his powers to the undersigned. After the resignation of Mr Griffin the Principal Asstt Collector delegated his powers & R Rly. A Venkata Chellam Pantulu (the local sub Registrar) was gazetted on 26th Novr 1895 As Chairman.

Municipal office
Bimlipatam
31st March 1896

V. Venkatachellam
Chairman Municipal Council

Statement X-A.—Showing the particulars of Sel ections held in the Municipality of in 189 - 9 .

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election	W[illegible]ber election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.		Nil.				
4.						
5						
6.						
7.						
8.						
9.						
10.						
Total ..						

Statement XI. – Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Bunder for the year 1895- 96.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1896.	Number of public latrines on 31st March 1896.	Number of latrines constructed in 1895-96.	Number of latrines demolished in 1895-96.	Number of latrines on 31st March 1896.	Number of lamps on 31st March 1896.	Number of lamps put up in 1895-96.	Number of lamps removed in 1895-96.	Number of lamps on 31st March 1896.
1	2	3	4	5	6	7	8	9	10	11	12
.52	Nil.	Nil	276	4	5	Nil.	9	81	Nil.	1	80.

P. Hindladay
Chairman D.C.

STATEMENT XII– Showing particulars regarding the number of patients treated, &c., in the Town of Bunlipatam during the year 1895-96.

Name of hospital and dispensary.	Patients treated. In	Patients treated. Out.	Patients treated. Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
Municipal Hospital.	141	13,357	13,498	Thayee.	185	G O No 545 M. (Mis) dated 13th April 1891.

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Chairman M C

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Bunlipatam during the year 1895-96.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Number of operations performed. Above one year of age.	Number of successful operations. Below one year of age.	Number of successful operations. Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
314	221	Nil.	Medical Subordinates								
			1 E. J. Jones	2	60	2	60	62	62	Nil.	
			2 M. J. Pereira								
			3								
			Total ..	2	60	2	60	62	62	Nil	
			Municipal Vaccinators								
			1 S. Narayana Appoo.	307	258	295	239	565	534	Nil.	
			2				534				
			3								
			Total ..	307	258	295	239	565	534	Nil.	
			Grand Total ..	309	318	297	299	627	596		

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Chairman M C

J C. 1836 m.

Muntipalam.

1405 m
20/8/96

Submitted to Govt

1836 m

Schools in the Municipality of Vizianagaram for the official year 1895-96.

Amount disbursed.												Remarks.
year.		For previous year.		Total		Deduct ad Salarem to Inspectors		Total expenditure from Municipal Funds Col. 4 and Col. 5.				
2		13		14		15		16				17
20	0	-	-	21	12	0	-	-	-	21	12	0
30	0	-	-	33	8	0	-	-	-	33	8	0
80	0	-	-	11	8	0	-	-	-	11	8	0
20	0	-	-	129	0	-	-	-		129	0	
70	0	-	-	795	-	-	-	-		795	0	

The managers of the Kotee Duvaffa and Sattavari street schools were each fined 8 annas for violation of inter-school rules and the same was deducted from the total amount of grant earned by the schools.

The Council have not paid the Excess grants withheld.

G. Venkataramiah
Assistant Inspector of Schools
Vizianagaram-Bobbili Division

Vizianagaram Division.
May 1896.

1836 Municipal

(1) Town school.	1	-	-	1 98	-	82	. . .	372 15 3	- -	372 15 3	480 11 10	77 3 0	- -	129 9	572 8 7	199 9 4	2 6 11
(2) Muhammadan school	1	-	-	1 23	9	38	6 2	14 2 6		20 4 6	96 .	47 6 6	- -	42 5 6	185 12 0	165 7 6	4 5 8
(3) Paraya school	1	-	-	1 23	-	18					60 .	5 2 0	-	16 12 3	81 14 3	81 14 3	4 8 9
(4) Night do.	1	-	-	1 27	.	13					36 .	7 12 0	-	17 13 5	61 9 5	61 9 5	4 11 10
Total.	4	.	.	4 171	9	151	6 2	387 1 9	- -	393 3 9	672 11 10	139 7 6	- -	89 8 11	901 12 3	508 8 6	3 5 11
Grand Total of all schools.	5	1	.	6 229	9	200	6 2	13499 3	- -	1355 11 3	2091 13 4	139 7 6	- -	138 9 5	2369 14 3	1014 3 0	5 1 2

The Heads of the Town and Muhammadan schools were fined Rs 2 and 8 annas respectively and the amounts deducted from their amounts payable

Under receipts the following amounts are not shown.

Provincial grant for Gymnast.	Rs 60-0-0
Interest on Jubilee Gold Medal fund.	Rs 21-0-0
Total	Rs 81-0-0

The amounts not shown under charges are:—

Gymnast of pay &c.	Rs 209-8-0
Reading Room.	Rs 60-0-0
Gold medal.	Rs 51-0-0
Total	Rs 320-8-0

Foot-note to statement V A.

Number of Students from Municipal schools who appeared for and passed the several Examinations during the year.

Examinations	Number of Pupils examined	Number of Pupils passed.
Lower Secondary.	7	3 for certificate and 2 in the Compulsory and one optional subject.
Primary School		
Infant standard	Vide statement IV for these results.	
First do		
Second do		
Third do		
Fourth standard.		

[struck-through signature]

Office of the Asst. Inspr. of Schools, Ganjam - Vizagapatam Division, Vizagapatam Dated 13th May 1896.

Assistant Inspector of Schools
Ganjam - Vizagapatam Division.

Results Schools.

Statement No. IV relating to the results of the Grant Examinations in Bimlipatam Municipality during the year 1895-96

Standard.	1894-95 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1895-96 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.									
III. Standard	14	5	-	5	16	10	-	10	The Results are more Satisfactory than those of the previous year. The Superintendent's work in the year was fairly Satisfactory.
II. Do.	19	10	1	9	23	11	-	11	
I. Do.	14	6	1	5	13	8	2	6	
Infant Do.	-	-	-	-	22	17	4	13	
Total.	47	21	2	19	74	46	6	40	

Name of Subject.*	1894-95 Optional Subjects.	1895-96 Optional Subjects.

Appeal	-	-	-	-	7	4	-	4
English.	-	-	-	-	3	1	-	1
Total -	-	-	-	-	10	5	-	5

G V. Subbarayudu
Assistant Inspector of Schools
Gumpam Vizagapatam Division
13/5/96

* Particulars relating to optional subjects need not be shown by standards.

NOTE.—1. This statement should be submitted in three parts when necessary, one for salary-result schools, one for combined schools, and one for pure results schools.
2. In the last column should be entered the remarks of the Inspecting Officer bearing directly on the result.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.

Ed. R. 58 5,600—16-5-93.

Drill	-	-	-	3	11	11	-	11	
English	58	28	9	19	51	28	7	21	
Hygiene	27	13	3	10	17	12	3	9	
Geography	22	11	2	9	26	10	2	10	
Telugu	-	-	-	-	8	4	2	2	
Total	107	52	14	38	113	65	12	53	

Q.V. Subbarayudu
Assistant Inspector of Schools
Ganjam Vizagapatam Division
13/5/98

* Particulars relating to optional subjects need not be shown by standards.

NOTE.—1. This statement should be submitted in three parts when necessary, one for salary-result schools, one for combined schools, and one for pure results schools.
2. In the last column should be entered the remarks of the Inspecting Officer bearing directly on the result.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.

Ed. R. 48 5,000—16-5-98.

Statement No. III. giving particulars as to the qualifications

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.	
Colleges ..	Government				
	Board or Municipal				
	Aided from Provincial Funds				
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				
Secondary Schools.	Government				
	Board or Municipal	5	2	1	
	Aided from Provincial Funds				
	Aided from Local or Municipal Funds				
	Unaided and Indigenous				
Primary Schools ..	Government				
	Board or Municipal	7	1	1	
	Aided from Provincial Funds				
	Aided from Local or Municipal Funds	3	-	1	1
	Unaided and Indigenous	3	-	-	2
	Total	18	3	3	7
	Last year's figures	17	3	2	8

Note.—1. *In the column of remarks it should be noted whether the provision made in the bud* *t for t*
2. *No comments should be mad e except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Boar* *or the*

Id. R. 47 5,000—16-5-93.

Statement No. I relating to General Statistics in Bimlipatam Municipality during the year 1895-96

		1894-95			1895-96			Remarks.
		Number of Schools.	Number of pupils on 31st March.		Number of Schools.	Number of pupils on 31st March.		
			Boys.	Girls.		Boys.	Girls.	
Colleges	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
Secondary Schools ..	Government							
	Board or Municipal	1	51	-	1	58	-	In Upper Secondary Class with 8 boys who opened on the 21st February 1896 and closed on the 10th April, ie the Secondary School. The increase ie Schools and pupils is very small. One of the aided Schools will be closed after the grant examinations.
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
Primary Schools ..	Government							
	Board or Municipal	4	178	10	4	171	9	
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..	2	74	4	3	118		
	Unaided and Indigenous	2	55	1	2	46	1	
Training Schools ..	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
Sessional Schools ..	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
Industrial Schools ..	Government							
	Board or Municipal							
	Aided from Provincial Funds							
	Aided from Local or Municipal Funds ..							
	Unaided and Indigenous							
	Total ..	9	358	15	10	393	10	

Note.—1. *Where an institution is aided from Provincial or Local (or Municipal) Funds, it should be shown against Provincial or Local (or Municipal) according as it has received a larger grant from Provincial or Local (or Municipal) Funds.*

2. *No comments should be made except as notes entered in the column of remarks.*

3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Ed. R 45 5,000 2-6-93.

Assistant Inspectress of Schools
Gazetted Vizagapatam Division

13/5/96

teaching Staff employed in Vizianagaram Municipality during the year 1895-96.

ber with eneral ucation tificates.	Unpassed Teachers.		Remarks.
/	/		
(a) 3	(b) 2	(a) Two are trained but were unattestiated (b) one trained	
1	(c) 1	(c) Trained	
2	1		
7	5		
8	4		

[illegible] for training teachers during the year under report had been carried out.

[illegible] or the Chairmen of Municipal Councils concerned before the 1st May.

G. Nilakantayya
Asst. Inspector of Schools
Gazam Vizagapatam Dist.
13/5/96

Statement No. II showing the proportion of pupils of the great classes of the population under instruction to children of school-going age in Vizianagaram Municipality during the years 1895-96.

Classes of Population.	Population of school-going age.		Pupils under instruction.		Percentage.		Last years figures		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	B.	G.	
Europeans and Eurasians	-	-	1	-	-	-	-	-	The rise in nati... Christian pupils ... nominal since t... Canadian Baptist... School in the town... existence in 1894-9... returned only 1895-9... the fall in Mahamm... pupils is much ... regretted.
Native Christians	14	15	6	1	43	8	1	-	
Muhammadans	32	29	22	9	69	31	30	10	
Hindus — Brahmans			63	-			58	2	
Hindus — Non-Brahman Caste Hindus ..	659	725	276	-	55	-	244	3	
Hindus — Paraiyas and Kindred Classes ..			25	-			25	-	
Others									
Total-	705	769	393	10	56	1	358	15	

Note.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

G. Nilakantayya
Asst. Inspector of Schools
Gazam Vizagapatam Dist.
13/5/96

Ed. R. 46 5,000—16-5-93.

Salary Results Schools.

Statement No. IV relating to the results of the Grant Examinations in Municipalaim Municipality during the year 1895-96

Standard.	1894.95 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1895.96 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.	22	16	2	14	15	13	1	12	
III. Standard	22	9	3	6	22	15	1	14	
II. Do.	30	19	5	14	22	13	1	12	
I. Do.	37	19	9	10	20	14	4	10	
Infant Do.	34	23	5	18	19	14	5	9	
Total.	145	86	24	62	98	69	12	57	

Name of Subject.*	1894.95 Optional Subjects.	1895.96 Optional Subjects.

Statement V. A. – Showing the Statistics of Municipal schools in the Municipality of Bimlipatam for the official year 1895-96.

Schools.	Number of Schools. At the beginning of the year.	Number of Schools. Opened during the year.	Number of Schools. Closed in the year.	Number of Schools. At the close of the year.	Number on Rolls on 31st March 1896. Boys.	Number on Rolls on 31st March 1896. Girls.	Average attendance throughout the year.	Receipts. Grants from Provincial Funds.	Receipts. Grants from Local Funds.	Receipts. School-fees.	Receipts. Other receipts.	Receipts. Total.	Expenditure. Fixed salary (including clerks, etc.) and Servants.	Expenditure. Results grant.	Expenditure. School-fees.	Expenditure. Contingencies and Miscellaneous.	Expenditure. Total.	Net cost to Municipality.	Average net cost per pupil in each Class of municipal schools.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
II Upper secondary Schools and Departments.																				
(1) Municipal High School	-	1	-	1	18	-	4	-	-	846 0		846 0	458 8	- - - - -		4 - 1	498 9	-34 13 3		Opened on the 21st February 1896
III Lower secondary schools and Departments.																				
(a) Salary System.																				
(1) Municipal Middle school	1	.	.	1	50	.	45			878 1 6		878 1 6	1373 8 10			45 0 5	1489 3	540 7 9	12 0 3	
(b) Salary (Results) System.								Nil												
(1)																				
(2)																				
(3)																				
Total of Secondary Schools	1	1	.	2	58	-	49	-	-	962 7 6		962 7 6	1491 6			49 0 6	1488 2	0 5 0 5 10 6	10 5 1	
IV Primary schools and Departments																				
(a) Salary System.								Nil												

Statement V B.— Showing the Statistics of Aid

School.	Number of Schools.				Number on Rolls on 31st March 1896		Number of pupils examined	Number of pupils found qualified for Grant.	Full amount of Grant earned.			Amount of such Grant payable.		
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Boys	Girls								
1	2	3	4	5	6	7	8	9	10			11		
Grants-in-Aid														
A Result-Grant (ie Schools actually examined for results grants)														
(a) Secondary														
(b) Primary.														
Kota Devappa Street School	-	1	-	1	36	-	20	16	22	4	0	22	4	0
Sankavari do	1	-	-	1	50	-	25	16	40	4	0	34	0	0
Kandukuriwari do	-	1	-	1	32	-	9	8	11	8	0	11	8	0
Gollavidhi School	1	-	1	-	-	-	20	6	12	9	0	12	9	0
Total.	2	2	1	3	118	-	74	46	86	9	0	80	5	0

Office of the Assistant Inspector of Schools
Secunderabad - the 22nd
Visagapatam - Date

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1896. *Enclosures.*

Regd. } *Spare copies.*

G.O., No. 1405 M., 20th August 1896.

AUGUST.

Administration Report.

Reviewing the — of the Bimlipatam Municipal Council for 1895–96.

No. 1405 M., 20th August 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. M. VENKATACHALAM Pantulu Garu, Chairman, Municipal Council, Bimlipatam (through the Principal Assistant Collector, Vizianagram), to the Chief Secretary to Government, dated Bimlipatam, 29th May 1896, No. 114-M.

I have the honour to submit, herewith, the annual accounts of this municipality for the last official year ending 31st March 1896, together with my report on the administration of the municipality. The accounts and the report were duly circulated among the councillors and formally passed by them at their special meeting held on 5th June 1896.

"The administration report and the annual accounts of the last official year duly circulated to the councillors and laid on the table for sanction.

"The accounts are passed and the report is approved and adopted. In connection with this the councillors specially endorse the idea of the Chairman in soliciting the Government to sanction the opening of the IV form in the local middle school and to confer the boon of having a branch line of the East Coast Railway on this little and important town."

2. These accounts, as well as the books and vouchers of the office, were minutely examined by M.R.Ry. T. Krishnaswami Mudaliyar, Auditor, Municipal Accounts.

I.—Constitution of the Council.

3. Act IV of 1884 is the law under which this municipality is still governed. The strength of the council was reduced from sixteen to twelve with reference to G.O., No. 4 M. of 7th January 1896 during the year under report. The strength of the council on 31st March 1896 was eleven against fifteen of the corresponding date of the last year. There was one vacancy in the council which was owing to the death of Captain R. Minto, the retired Port Officer and Superintendent of Sea Customs. This was duly reported to the Collector, but there was some delay in selecting a proper candidate to fill in the vacancy, and M.R.Ry. Kalluru Buchi Nilachalam Pantulu Garu, the Cashier of the local Madras Bank, was selected and gazetted on the 5th May 1896. Out of the actual number of the councillors on the 31st March 1896, four were officials including the Divisional Officer. No doubt there was an increase of official element over the number allowed under the Act—*vide* section 11. Arrangements are, however, made to reduce the strength of officials. Captain H. J. Boas, the Port Officer and Superintendent of Sea Customs, has been temporarily transferred and the Principal Assistant Collector, Vizianagram, has expressed his intention to fill in the vacancy by a non-official.

4. As already reported in my letter No. 151 M. of 23rd May 1895, embodied in G.O., No. 1421 M. of 4th September 1895, paragraph 3, I continued to act as Chairman-Delegate up to 31st August 1895 when a meeting of the municipal council was specially convened by the Collector of the district to elect a Chairman of this municipality. I was unanimously elected and gazetted on 26th November 1895.

5. During the year under report twenty-three meetings were convened, of which twenty were actually held and three meetings were adjourned for want of a quorum. The average attendance at each meeting actually held was 7·75 against 9·18 of the preceding year. The average attendance of officials was 2·35 and that of non-officials 5·4 against 1·93 of officials and 7·25 of non-officials of the preceding year. There is

an increase in the attendance of officials and a considerable decrease in that of non-officials which may be accounted for by the reduction of the strength of the council from sixteen to twelve. I therefore think that the attendance of the council, both in officials and non-officials, is satisfactory. The Divisional officer attended the meetings on three occasions.

II.—RECEIPTS.

6. The year opened with a balance of Rs. 216–15–7 and closed with a balance of Rs. 184–4–0. The total receipts including the opening balance were Rs. 14,078–7–8 against Rs. 13,174–12–5 of the previous year, while the estimated receipts as revised were Rs. 13,920.

7. A sum of Rs. 88–12–0 appertaining to arrears of taxation of 1894–95 remained to be collected at the beginning of the year against which Rs. 45–1–5 were collected and Rs. 40–15–5 were remitted and written off as irrecoverable. There is still Rs. 2–11–2 to be adjusted during the year 1896–97, as the property of the defaulter was distressed under the Act. The party now pleads poverty and the council have not yet disposed of the question.

8. A sum of Rs. 12,451–14–5 was the total demand originally assessed by the Chairman of the principal taxes of the income of this municipality against which Rs. 367–5–8 were remitted by the council on appeal, leaving a balance of Rupees 12,084–8–9 to be collected during the year. Against this sum Rs. 12,052–8–9, including penal interest of Rs. 8–1–0 on overdue kists, were recovered and credited to account and As. 7–2 was written off as irrecoverable. The balance Rs. 39–9–10 has to be adjusted during the year following.

9. The sum of Rs. 367–5–8 represents Rs. 349 tax on arts, Rs. 5–13–8 tax on buildings, Rs. 8–8–0 tax on animals and Rs. 4 tax on carts. Of the sum Rs. 349, Rs. 300 were assessed by me on the Joint Stock Companies trading in this municipality. But the companies escaped taxation under section 60 of the Municipal Act. The balance Rs. 49 was either remitted or reduced by the council on appeal. The so-called vakils practising in the second-class magistrate's court were exempted from payment of the tax in spite of the orders of Government. G.Os., Mis. Nos. 1775 M., dated 28th October 1895, and 16 M., dated 7th January 1896. Under section 51 of the Act, I think the sanction of Government is essential for such exemption. I may also mention here that the oil-mongers have been paying the license fee sanctioned by Government in their order, Mis. No. 417 M., dated 20th March 1891. But I also assessed them for carrying on their trade of selling oil in the town in class VIII of Schedule A. But the parties appealed to the council and the council refunded the tax collected from the persons with reference to G.O., No. 724 M. of 22nd April 1892, which, in my opinion, does not apply to the assessment of tax on arts to such persons, but may relate to the issue of licenses under section 188 of the Act, as the Government said that ordinary country mills are not oil presses liable to assessment to tax on arts within the meaning of schedule A, class III, of the Municipal Act. I think they can be taxed in any other class according to the extent of the business they do.

10. *Tax on Arts.*—This tax was, as usual, levied on all classes. The total number of persons that were assessed to the tax was 168 against 159 of the last year. The current demand, as originally assessed by me, was Rs. 1,710–8–0, of which Rs. 349 were remitted by the council on appeal. The net demand thus finally settled was Rs. 1,361–8–0, of which Rs. 1,358–8–0 were collected, leaving a balance of Rs. 3 to be collected during the next year. At the beginning of the year Rs. 8–8–0 was outstanding on account of 1894–95; of this only As. 8–0 was collected and the balance of Rs. 8 was written off as irrecoverable, as the parties absconded, leaving their business owing to severe losses they had sustained. To collect this tax sixteen warrants were issued and one warrant was outstanding at the beginning of the year. The total number of warrants was seventeen—sixteen were executed during the year and one warrant was outstanding involving Rs. 1–8–0 to be adjusted during the next year. Out of the number sixteen, in thirteen cases the tax-payers tendered payment before distraint. In

two cases property was attached but not sold. In one case only the property was attached and sold. There is a decrease of Rs. 41 under the revised estimate figure Rs. 1,400. The Agents of Northern Assurance Company have all along been paying the tax in this municipality. But, during the second-half of the year under report, they produced a receipt from the Cocanada Municipality and claimed exemption. Hence the decrease.

11. *Tax on Buildings.*—This tax continued to be levied at 7½ per cent. on the rent value of buildings and lands. The tax was revised during the year 1892–93. The revision of house-tax has to be undertaken during the year 1896–97, so that the assessment be adopted for 1897–98, as under the existing orders of Government, there should be a thorough revision of the tax for every five years. But I am afraid the revision would not, in any way, benefit the municipal income, as most of the houses have been vacant and in a dilapidated condition and not at all yielding any rent. The owners seem to be unwilling to spend any money on the repairs to such buildings as they appear to be under a mistaken notion that they will have to leave this town for some other place where they can carry on their trade, as this town is not blessed with the railway communication. This seems to be the cause of such apprehensions. During the year under report some twenty new houses were assessed including eight thatched houses. The original demand was Rs. 2,648–0–1 against Rs. 2,610–7–0 of the preceding year. A sum of Rs. 5–13–8 was remitted by the council on appeal. The total demand thus finally settled was Rs. 2,642–2–5 against Rs. 2,608–6–6 of the last year. Out of Rs. 2,642–2–5, a sum of Rs. 2,608–1–5 was recovered and credited during the year and As. 7–2 was written off. There is thus a small sum of Rs. 33–9–10 remaining to be adjusted during the year 1896–97 against Rupees 63–14–0 of last year, and of this balance Rs. 2–0–5 has since been collected. For the collection of this tax 63 warrants were issued against 80 of the preceding year. Three warrants were outstanding at the beginning of the year. The total number of warrants thus issued was 66. Of these 64 were executed and only 2 warrants remained to be accounted for in the next year. Out of 64 warrants thus executed, in 53 cases the amounts were collected after issue but before distraint; and in 11 cases property was distrained but not sold. There was any amount of difficulty in the collection of this tax. But the collections were made by adopting mild measures without disturbing the peace of the people.

12. *Tax on Lands.*—There is no difference in the demand of the tax. The total demand was Rs. 79–2–4 and the same was collected in full. Only in one case warrant was issued and property attached but not sold. Six warrants were issued last year, but in no case the property was attached.

13. *Tax on Vehicles, Animals and Carts.*—The full schedule rates were levied on vehicles and animals but not on carts. The original demands under the said taxes were, respectively, Rs. 213, 387 and 211, of which Rs. 8–8–0 in the animals and Rs. 4 on carts were remitted by the council, and the balances were recovered in full in all the three cases. Ten warrants had to be issued for the recovery of tax on animals and carts against seventeen of the previous year. In nine cases the amounts were tendered before distraint and in one case property had to be distrained. The increase over the revised estimate figures (Rs. 200, 370 and 200) calls for no special remarks, as the items are of a fluctuating nature.

14. *Coercive Process.*—Appendix A to Statements IV-A and IV-B shows the extent to which the coercive measures were resorted to during the current year for the collection of taxes. The number of warrants issued was 90 against 110 in the previous year. Adding to this the four unexecuted warrants of 1894–95, the total number was 94, of which 91 were executed or cancelled within the year, leaving three to be executed in 1896–97. Of the 91 cases, in 75 the payment was tendered before distraint, in 15 cases the property was attached and in one case only the property was sold. No prosecutions were instituted for the recovery of taxes.

15. *Tolls.*—There are two pukka-built toll-gates at the entrance into the town—one on the Vizianagram side and the other on the Vizagapatam road. Tolls were levied at half the schedule rates. The right of collecting tolls was, as usual, leased out to renters at a public auction and realized Rs. 5,620. A sum of As. 12–6 was

also collected as penal interest on overdue kist. The total gross collections under this head were Rs. 5,620–12–6. The district board's share amounted to Rupees 1,405–3–1. But by an oversight only Rs. 1,405–2–1 was paid, the balance one anna was shown under deposits and was adjusted on 27th May 1896. This council has been paying a fourth of its tolls to the district board. The council represented to Government and the Government was pleased to direct in paragraph 3 of G.O., No. 72 M. of 23rd January 1894, that the district board might be requested to reduce their share of our tolls from one-fourth to one-sixth, which proportion the council considered was fair and equitable, but the board declined to consider the question favourably. It may be represented here that the municipal finances are not as satisfactory as they ought to have been owing to the different rumours afloat with regard to this town. The Government is not pleased to sanction a branch line of the East Coast Railway to this important port. It is needless for me to mention the importance of this little picturesque town and it is also superfluous for one to enumerate here the various advantages which this port claims over those of any other port in the circars. It is a great pity that the Government is not pleased to consider the importance of this old commercial town and grant the prayer for a branch line to this town. But now coming to the point at issue, I beg to say that at the time when the district board had no toll-gates of its own in the district and when there were no collections of tax on buildings in the villages the board's share from this municipality might have been fixed at one-fourth. Now the district board has established toll-gates and has been making collections on buildings in rural tracts, it is but just that they should consider our representation favourably. The municipality with the finances at its command is unable to undertake new work of any kind, its revenue being hardly sufficient to maintain its establishments. Further the Government direct that 50 per cent. of the tolls should be spent on repairs to roads. In these circumstances the Government will be pleased to advise the board to give us the concession prayed for.

16. *Incidence of Taxation.*—The total amount of income from taxation including tolls was Rs. 10,502–1–3 and that excluding tolls Rs. 4,881–4–9. The population according to the census of 1891 being 9,784, the incidence per head including tolls was Rs. 1–1–2 and that excluding tolls was As. 7–11.

17. *Rent of Lands.*—The council obtained a lease from His Highness the Maharaja of Vizianagram, G.C.I.E., for taking material from the hill for municipal works on an annual rent of Rs. 50. The municipality levies fees from private parties that require material from the hill. But in the year under report the same was leased out for the full amount to a private party retaining the right of taking material from the hill free of all charges. A sum of As. 10–8 was also collected from the renter as penal interest on overdue kists.

18. *Rent of Buildings.*—The two buildings of the council were rented out, one to the Police department on a monthly rent of Rs. 14 and the other to a private individual at Rs. 15. But the building known as the "apothecary's quarters" was not occupied for one month, as no tenant was willing to occupy it owing to non-completion of certain repairs that the building required. The total amount thus realized was Rs. 333.

19. *Produce of Lands and Gardens.*—The cocoanut trees on the tank bank on the Vizianagram road were leased out for three years on an annual rent of Rs. 52. A sum of As. 5 was the penal interest recovered from the renter on the overdue kist.

20. *Sale-proceeds of old materials, &c.*—A sum of Rs. 65–6–3 was realized from the old materials, empty oil cans, &c. As reported in my letter to Government, paragraph 16 of 151 M. of 23rd May 1895, the articles of the previous year were also sold in addition to the old windows, &c., of the municipal hospital building; hence there was an increase of Rs. 25–6–3 over the revised estimate figure of Rs. 40.

21. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The sweepings of the cart-stand were leased out as usual for Rs. 85. A sum of As. 7–10 was the penal interest recovered from the renter.

22. *Fees from Educational Institutions.*—The council maintained three schools—one salary system, two salary-result system schools—wherein the boys pay fees for the education they receive. The total collections amounted to Rs. 1,349–9–3 against

Rs. 1,330 of the revised estimate. Of this Rs. 84–6–0 is the amount collected from the boys that attended the fourth form which was opened in the lower secondary school, but closed under orders of Government. If this amount is expunged the total collection will be Rs. 1,265–3–3. There is thus a decrease of Rs. 64–12–9 under the revised estimate figure. The average attendance in the middle school during the year under report was 45 against 50 of the preceding year; hence the decrease.

23. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 357–12–0 was realized against Rs. 400 of the revised estimate. There is thus a decrease of Rs. 42–4–0 under this head. As already represented in paragraph 11 of my letter, No. 714 M. of 26th December 1895, embodied in G.O., No. 497 M. of 21st March 1896, the employees of the richest firms are now exempted from payment of the cost of medicines they receive from the hospital.

24. *Other Hospital Receipts.*—This was the amount collected from certain firms and some private individuals. A sum of Rs. 564 was the actual amount thus collected. The slight increase of Rs. 4 over the revised estimate calls for no special remark.

25. *Income from Slaughter-houses.*—These slaughter-houses were, as usual, leased out to renters and they fetched Rs. 77. The renter failed to pay the kists in time; hence a sum of Rs. 1–1–5 was collected from him on account of penal interest.

26. *Distraint Fees.*—In consequence of payment of taxes due before distraint, no fees were collected. Only Rs. 4–6–0 was collected where distraint was made.

27. *License Fees.*—Under this item Rs. 88 was collected against the budget and revised estimate figure of Rs. 100. A small decrease of Rs. 12 against the revised estimate and Rs. 7 against the actuals of the preceding year is due to the fact that there were no large number of marriages during the year and that in consequence the number of pandals decreased. In accordance with the scale sanctioned in G.O., Mis. No. 417 M., dated 20th March 1891, license fees are collected in this municipality on country oil-mills, bakery and the places for storing hides, fish, horns and skins. Pandal fees were also collected as per G.O., Mis. No. 246 M., dated 16th March 1888, at Re. 1 on each pandal 10 yards long and 6 yards broad.

28. *Cart-stand Fees.*—Rs. 555–0–7 was the amount collected under this head. During the year under report the system of collecting fees from the bandies that resort to the municipal cart-stands was introduced and the same was leased out to farmers for Rs. 550, and Rs. 5–0–7 was the penal interest collected from the renter. There was any amount of difficulty experienced in the collection of fees, as there are great numbers of gardens where cartmen can find shelter. Although a shed was constructed to induce cartmen to resort to the cart-stand at the entrance to the town, they refused to go to the same with a view to evade payment of fee.

29. *Fines under Municipal and other Acts.*—Receipts under this head amounted to Rs. 124–1–0 against Rs. 120 of the revised estimate. The slight increase calls for no special remark. But there was a decrease of Rs. 47–13–6 under the actuals of the preceding year, which was due to the comparatively smaller fines inflicted during the year.

30. *Interest on Investments—Educational Jubilee Gold Medal Fund.*—The sum of Rs. 21 was the interest for the year collected on a Government promissory note for Rs. 600 held by the council in trust at 3½ per cent.

31. *Grants and Contributions—Municipal Schools.*—A sum of Rs. 60 was the amount contributed from Provincial funds towards salary of the gymnastic instructor at Rs. 5 per mensem. A further sum of Rs. 6–2–0 was also passed for payment from Provincial funds towards result grant of the Muhammadan school for the fourth standard.

32. *Other purposes.*—A sum of Rs. 72–15–0 was paid by the Treasury Deputy Collector on account of proportionate cost of replacing windows, &c., of the dead-house attached to the municipal hospital in accordance with G.O., No. 1557 L. of 17th July 1893.

33. *Local Boards—Medical.*—This was the usual contribution paid by the Taluk Board, Vizianagram, for the upkeep of the municipal hospital.

34. *Other purposes.*—A sum of Rs. 81–4–0 was the amount usually contributed by the Vizagapatam District Board for the maintenance of roads.

35. *Private Scavenging.*—The number of private latrines under the municipal agency during the year under report was 276 against 255 in the preceding year. The demand for the current year was Rs. 488–4–0, of which Rs. 485–4–0 was collected during the year, leaving a short balance of Rs. 3 for subsequent adjustment. A sum of Rs. 1–2–0 has since been collected.

36. *Sale of Pigs—Other items.*—With reference to paragraph 2 of G.O., No. 1279 M. of 6th August 1895, the council directed the destruction of stray pigs. When the owners were not forthcoming the pigs thus killed were sold in public auction under my supervision. A sum of Rs. 5–4–0 was thus realized and credited to municipality.

37. *Refund of Expenditure of previous year.*—The auditor when auditing the accounts of the year 1894–95 objected to the travelling allowance paid to the gymnastic instructor for joining his appointment on return from Madras. The amount Rs. 2–6–0 was recoved and credited as suggested.

38. *Fee for numbering Carts.*—Receipts under this head amounted to Rs. 14–10–0. A small increase of Rs. 4–10–0 over the revised estimate calls for no special remark.

III.—EXPENDITURE.

39. *Grant I, New Works—Buildings.*—The windows of the hospital building as well as the dead-house were in bad state of repairs. The District Surgeon and the Principal Assistant Collector remarked seriously about the same. A sum of Rs. 225 was spent in replacing the same with new ones postponing other works provided for in the budget. As already represented above a sum of Rs. 100 was spent for constructing a thatched shed in the cart-stand for shelter to those that resort to it.

40. Tatties were purchased for Rs. 30 for the construction of temporary latrines as resolved by the council.

41. *Repairs—Communications.*—A sum of Rs. 1,059–12–0 was spent for repairing the roads against Rs. 1,010 of the revised estimate. The total mileage of roads, streets lanes, &c., in the town is nine, of which five miles are metalled and four miles gravelled, and all of them are regularly maintained. The roads are in good order. The Sanitary Commissioner has not visited the town during the year under report and therefore his suggestions or remarks are not entered here. The Government directed in G.O., No. 1280 M. of 6th August 1895, that the Sanitary Commissioner or his Deputy can inspect the municipal towns once in two years instead of once a year. I do not think that the proposal is commendable as the inspection of municipalities every year by such officers will be of great use inasmuch as the councils concerned will have opportunities of exchanging their views personally and thereby much correspondence will be saved. The present proposal is not profitable in any way as the usual annual contributions are paid by the municipalities and officers will only visit the towns once in two years and the various advantages derived by the visit of such officers every year are lost. No doubt the Sanitary Commissioner has convinced the Government with his views for the introduction of the present mode of inspection; but with due deference to his opinion, I beg to state that the inspection of municipalities by such officers annually will have good effect and the municipal staff will work with greater zeal and under better instructions to keep the town clean and tidy.

42. *Repairs—Buildings.*—The outlay under this head amounted to Rs. 280–7–11 against Rs. 260 of the revised estimate. This was fully explained in paragraph 19 of my letter No. 714 M. of 26th December 1895 embodied in G.O., No. 497 of 21st March 1896. The cause of excess over the revised estimate was due to the repairs to the building in the native burial place on the southern side near Jellagedda. The building was badly in need of repairs and the same were attended to.

43. *Drainage.*—Owing to heavy rains all the drains were blocked up and they were all attended to at a cost of Rs. 64–7–6.

44. *Tools and Plant and other Stores.*—Some pick-axes and mamuties were supplied for works at a cost of Rs. 52–7–0 against Rs. 50 provided for in the revised estimate.

45. As already represented above no new work of importance could be undertaken for want of funds. If the Government be pleased to instruct the district board to reduce their share of tolls I trust the municipality will have ample scope to attend to the necessaries, such as the construction of the latrines, dust-bins and a cinerator. The Government has been remarking repeatedly and the council has been postponing all such salubrious and valuable suggestions on the oft-repeated, though strong, plea that they have no funds. The total outlay under Grant I was Rs. 1,812–2–5 against Rs. 1,021–4–10 in the preceding year and against Rs. 1,780 of the revised estimate.

46. *Grant II, Education—Salary System Schools.*—During the year under report the council wanted to open a fourth form in the municipal middle school. I am very happy to say that the Director of Public Instruction, the highest educational authority, visited the town at the time when the idea of opening the said form was under contemplation and carefully engaging the attention of all those interested in the education of their boys. The Director was pleased with the idea and said he would strongly support our cause by granting aid from Provincial funds towards salaries of the teachers. He accordingly did make provision to promote education in this backward town. The council could not understand why the Government declined to sanction the proposal of the council when by the opening of the said form they not only benefit the townsmen by improving the condition of education, but they have also enough of funds. The class which was opened with great hopes had to be closed with a sad disappointment to all those that were concerned in the proposition. Even now the Government will see the justice of sanctioning the class on the lines proposed by the Director of Public Instruction in his letter to Government embodied in G.O., No. 497 M. of 21st March 1896.

47. *Establishment and Contingencies.*—The charges under this head are almost the same as those provided for in the revised estimate. The middle school sent up seven boys for the Lower Secondary examination, of which three passed for certificate and two in the compulsory and one optional subject. The result is therefore satisfactory.

48. *Salary-result System.*—The council as usual maintained four schools—Town primary school, Muhammadan school, Paraya and night schools.

Fixed Payments.—Statement II-B gives the full particulars. The charges amount to Rs. 672–11–10 against Rs. 680 of the revised estimate. The slight decrease needs no explanations.

49. *Result Grants.*—A sum of Rs. 139–7–6 was paid to the teachers against Rs. 248–6–0 in the preceding year and Rs. 170 of the revised estimate. From this it will be observed that the schools did not fare well in the public examinations. It may, however, be mentioned here that during the year under report 98 pupils were presented in the compulsory subjects and 113 in the optionals against 145 and 107 respectively of the preceding year, of which 69—12 merit and 57 ordinary and 65—12 merit and 53 ordinary were found qualified for grant during the year under report against 86—24 merit and 62 ordinary and 52—14 merit and 38 ordinary of the preceding year in the compulsory and optional subjects respectively. There is a considerable falling off in the number presented for examination and in that eligible for grant. Arrangements will, however, be made to ensure better results for the next year.

50. *Contingencies.*—Requires no special explanation. A sum of Rs. 89–8–11 was spent against Rs. 100 of the revised estimate; the savings thus effected were owing to the location of the Muhammadan and Paraya schools in one building instead of in two as hitherto.

51. *Result Grants.*—The number of result schools aided by the council was four as in the preceding year, but one school was closed during the year under report.

Rs. 79–5–0 were paid to the managers of the schools on account of grants against Rs. 80 provided in the revised estimate. Result grants were paid at the maximum rates to all the schools. The Assistant Inspector of Schools remarks that the excess grants withheld were not paid by the council. I consider the remark of the Assistant Inspector is not justifiable, as the council never asked him to withhold any grant. He submitted the certifying memoranda long before the budget, and the revised estimates were forwarded to Government. I have provided for the actual amount thus sanctioned by him. Just at the close of the year he asked the council for a general sanction for payment of excess grants with reference to a proceedings of the Director, and I told him that nothing could be done then, as all the savings were otherwise utilised.

52. *Miscellaneous—Common Gymnasium Establishment and Contingencies.*—A trained gymnastic instructor was entertained to teach gymnastics to all the schools in the town on a salary of Rs. 15 per month. The charges are almost the same as those provided for in the revised estimate.

53. *Other items, Reading-room and Jubilee Gold Medals—Reading-room Establishment.*—No remarks.

Jubilee Gold Medals.—As represented to Government in paragraph 42 of this office letter No. 151 M. of 23rd May 1895, embodied in G.O., No. 1421 M. of 4th September 1895, a sum of Rs. 51 was spent for the purchase of two gold medals.

54. Statement No. 1 of the Assistant Inspector of Schools relates to general statistics of the municipality. The total number of schools on 31st March 1896 was 10 and the number under instruction was 393 boys and 10 girls against 358 boys and 15 girls in the preceding year. It is satisfactory to observe that the schools had an increase of attendance in that of boys, and it is to be regretted that there is a slight falling off in that of girls. The Assistant Inspector of Schools, while forwarding his statements, remarks that "education may be considered to have made a fair progress in the year." The total expenditure under Grant II was Rs. 2,769–11–3 against Rs. 2,878–1–7 in the preceding year and Rs. 2,820 of the revised estimate. The decrease was attributable to the savings effected in the results grants to the salary-result system schools.

55. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries, Establishment.*—The council maintained a highly-paid medical officer for about three months. Afterwards Mr. M. J. Pereira was posted to this hospital. As already represented to Government a compounder on a less salary has been maintained. Statement II-B shows the particulars.

56. *Medicines and Supplies.*—A sum of Rs. 851–11–7 was spent for the purchase of medicines against Rs. 707–0–10 of the preceding year and Rs. 860 of the revised estimate. I have already represented in paragraph 25 of my letter to Government covering the revised estimate for the year under report the great inconveniences the municipalities are put to by the abolition of the Medical Store depôt.

57. *Diet of Patients.*—The outlay under this head was Rs. 292–3–8 against Rs. 378–6–0 of the last year and Rs. 260 of the revised estimate. The slight increase over the revised estimate was due to the large number of in-patients treated at the close of the year.

58. *Sundries and Contingencies.*—A sum of Rs. 457–0–1 was spent against Rs. 400 of the revised estimate. The increase of Rs. 57–0–1 was owing to the purchase of new bedding to the hospital, as the old one was condemned by the District Medical and Sanitary Officer during his visit to the hospital. The civil apothecary in charge of the hospital reports that the District Medical and Sanitary Officer inspected the hospital on three occasions, but no report was sent to me.

59. The hospital has been freely resorted to. Mr. M. J. Pereira, Civil Apothecary attached to this hospital, is willing and ready to help those that require his attendance. The total number of patients treated in the hospital during the year under report was 141 in- and 13,357 out patients against 129 in- and 13,564 of the out- patients treated during the preceding year. There was an excess over the number of in-patients

treated, but there was a falling off in the number of out-patients. The medical officer states that the public health has been satisfactory throughout the year under report; hence the decrease.

60. As already represented to Government, Tayi, the midwife attached to this hospital, has been working very satisfactorily. She attended 185 cases against 150 of the preceding year.

61. The medical officer reports that the health of the town and taluk has been very satisfactory. Fortunately no epidemic visited the town during the year under report. But the medical officer reports that there were a few cases of small-pox, measles and chicken-pox in certain parts of the town.

62. *Contribution to Provincial Funds.*—These amounts were paid in accordance with the instructions of the Accountant-General, Madras.

63. *Contribution to Local Boards, Medical.*—A sum of Rs. 12 was paid to the Taluk Board, Vizianagram, on account of reserve compounders at the District Surgeon's office.

64. *Vaccination*—Requires no special remarks. The work of the second-class vaccinator employed by the council appears to be satisfactory. Compulsory vaccination has been in force since 1st January 1894. The civil apothecary supervises the work of the vaccinator and also himself vaccinates. The number of cases vaccinated by the civil apothecary was 62—all of which were successful—against 44, of which 39 were successful in the preceding year. Of the 62 cases, 2 were operated on children under one year of age. The work turned out by the vaccinator was 565, of which 534 were successful against 719 and 689, respectively, of the previous year. Of the 565 cases, 307 cases were under one year of age, of which 295 were successful against 341 and 339 of the previous year. All these were operated upon with calf lymph supplied from the calf vaccine depôt, Vizagapatam, the cost of the lymph being paid to the District Surgeon. The total number of cases vaccinated by the civil apothecary and the vaccinator was 627, of which 596 were successful against 763 and 728 of the previous year. The average cost of each successful case was As. 5–7 against As. 4–11 of the previous year.

65. *Registration of Births and Deaths.*—The total outlay under this head was Rs. 141–2–5 against Rs. 156–12–1 of the preceding year and Rs. 140 of the revised estimate. The slight increase calls for no special remarks. I regret to state that registration of vital statistics does not appear to be satisfactory during the year under report. There were changes in the establishment. The total births registered were 314 against 297 of the previous year. The total deaths registered were 221 against 269 of the previous year. There has been some excess over last year in that of births registered during the year under report and a great falling off in that of deaths. I may add here that it is found impracticable to register deaths that occur among children below one year. As a rule no person reports to the office of registrar the occurrence of either births or deaths. The registrar will have to go round the town and ascertain the same. The conservancy staff assists him in getting the information.

66. *Conservancy, Road-cleaning and Road-watering Establishment.*—There is no change under this with the exception of non-entertainment of sweepers proposed to be maintained; hence the decrease under the revised estimate of Rs. 2,020. The total charges amount to Rs. 2,002–13–10.

67. *Other Charges such as Purchase or Hire of Carts.*—A sum of Rs. 240 was paid for the two conservancy carts hired by the council. From the commencement of the current year the municipality maintains two carts and two bullocks of its own. It is presumed that the present arrangement will result in a saving to the municipality.

68. *Private Scavenging Establishment.*—A sum of Rs. 616–8–0 was spent against Rs. 610 of the revised estimate and Rs. 619–2–0 of the actuals of the previous year. It is highly to be regretted that in spite of the best efforts the system could not be made self-supporting. The majority of the people are too poor to meet the enhanced rates. Every effort will be made to carry out the orders of Government.

69. *Contingencies.*—A sum of Rs. 4–13–4 was spent on account of freight of one case of water sent to the Chemical Examiner for analysis.

70. The total charges under Grant III amounted to Rs. 6,744–5–0 against Rs. 6,724–15–3 of the actuals of the previous year and Rs. 6,720 of the revised estimate.

71. *Grant IV, Lighting and Miscellaneous Municipal purposes—Lighting Establishment and Contingencies.*—The total outlay under this head amounted to Rupees 476–15–11 against Rs. 460 of the revised estimate. The small increase over the revised estimate was due to the fluctuating rates at which oil was supplied during the year. There was no change in the number of lights put up. The council proposed to have six more lights during the year under report. But the municipal finances did not admit of such charge. It will be attended to during the current year if funds allow.

72. *Choultries—Poor-house.*—The usual contribution towards the maintenance of the "Lord Ripon Poor-house" was paid. As usual the institution has been worked very satisfactorily by a private committee under the supervision of M.R.Ry. Ch. Sanyasi Nayudu Garu, municipal councillor and a philanthrophic gentleman. As already represented in my report for last year, he will not hesitate to pay out of his own pocket whenever necessary. He contributed Rs. 140 during the year to meet the charges which amounted to Rs. 1,082–4–0, while subscriptions, &c., came to only Rs. 942–4–0.

73. *Avenue Establishment.*—No remarks.

74. *Purchase of Fire-engines, Buckets, &c.*—A sum of Rs. 28–9–0 was spent in the purchase of buckets for use at the time of any accident by fire. I am really sorry to bring to the notice of Government that during the year under report many thatched houses were set on fire on different occasions. In most cases the property was saved, and there was no danger to lives. Every possible assistance was rendered to put down the fires. There is a proposal now under contemplation to purchase a fire-engine. I am happy to say that many merchants have contributed liberally to help the poor in re-constructing their huts.

75. *Printing, &c.*—They call for no special explanation, as the total amount spent, Rs. 340–6–0, was not in excess of the amount budgeted, Rs. 350.

76. The total outlay under Grant IV was Rs. 1,071–5–3 against Rs. 995–9–11 of the preceding year and Rs. 1,030 of the revised estimate.

77. *Grant V, Office Establishment.*—There was no change. The amount spent was Rs. 971–1–8 against Rs. 970 of the revised estimate. I am happy to say that the work of the office was, as usual, satisfactory. The auditor said that the "Result of the audit was highly satisfactory" during the year under report. In this connection I beg to lay before Government my suggestion as to the desirability of making appointments to the post of manager in consultation with the Inspector of Local Fund Accounts and to send them for a course of training in the Accountant-General's office, as is done in the case of sanitary inspectors, so that the managers may be eligible for a transfer to any municipality in the presidency whenever the Inspector of Local Fund Accounts deems it desirable. As the new Act provides for the entertainment of a paid secretary, which appointment is in the hands of Government, I consider my proposal will be worked with greater efficiency than is at present possible. The Government may propose a scale of salaries, which a municipality can well afford to pay according to its income.

78. *Collection of Municipal Taxes—Establishment.*—No remarks. The amount of Rs. 170–1–3 was in close conformity with that of the revised estimate, Rs. 170. It will not be out of place if I mention here that the collection of municipal revenue was more satisfactory during the year under report. Only a sum of Rs. 39–9–10 was outstanding against Rs. 12,084–8–9 of the finally-settled demand. Had it not been for the vigilance exercised over the collection staff, the municipality could not have managed the finances with a credit balance.

79. *Office Contingencies.*—Rs. 266–8–10 was spent against Rs. 200 of the revised estimate. The excess over the revised estimate was owing to the payment of cost of printing the forms, &c., supplied during the year, according to the instructions of the Accountant General, which was, by an oversight, not provided for at the time of framing the revised estimate.

80. *Contributions for Central Office and Audit Establishment.*—A sum of Rs. 80 was paid into the treasury as per Accountant-General's instructions.

81. The total charges under Grant V amount to Rs. 1,487–11–9 against Rs. 1,420 of the revised estimate. The charges under this grant were in excess of the sanctioned proportion. I do not think it equitable and just to reduce the salaries of the staff. Exclusive of contingencies the establishment charges were far below the mark. However arrangements will be made to observe strict economy in the charges on account of contingencies.

82. *Refunds other than Currrent Collections.*—A sum of Rs. 6 was returned to a party who was prosecuted before a magistrate for encroaching upon the municipal land. The party appealed and the divisional officer reversed the judgment of the local bench-magistrates and ordered a re-trial. The amount had therefore to be refunded; but he was again convicted and the fine was again brought to credit.

Rupees 3 relates to the profession tax paid by Captain H. G. Boas, Port Officer, for the second half of 1894–95. He was taxed as Port Officer carrying on business in this municipality; but he paid the tax without protest during last year. During the year under report he claimed refund of the tax on the ground that he had not carried his profession for 60 days in that half-year. Although it was pointed out that the time of appeal was barred by limitation, the council sanctioned the refund and the amount was accordingly paid.

83. The total charges amounted to Rs. 13,894–3–8 against Rs. 12,957–12–10 of the preceding year and Rs. 13,780 of the revised estimate. The year closed with a balance of Rs. 184–4–0 against Rs. 140 of the revised estimate; of this, Rs. 84–6–0, the school-fees collected from the boys that attended the fourth form in the lower secondary school, are included, and in my letter, No. 105 of 26th instant, I requested the Government to sanction the refund of the same to the pupils and the orders are awaited. The actual balance at credit of the municipality on 31st March 1896 as certified by the local Deputy Tahsildar was Rs. 1,583–12–0, which includes deposits, Rs.1,399–8–0, on account of tolls, &c., for the current year.

84. In conclusion, I beg to state that the administration of the municipality compares favourably with that of the previous year. The suggestions of the Sanitary Commissioner and the Surgeon-General (*vide* G.O., No. 497 M., of 21st March 1896), when funds are available, will be attended to.

85. I regret that there has been some delay in the submission of the accounts; the auditor came here to audit the accounts and all the staff was busily engaged in the work, and I could not therefore hurry on with the preparation of the accounts.

ENCLOSURE.

ANNUAL REPORT on the Municipal Hospital, Bimlipatam, for 1895–96.

I. Public Health.—The health of the town and taluk has been very satisfactory. There were a few cases of small-pox, measles and chicken-pox in certain parts of the town during January and February, but the town has not been visited by any epidemics. The most common diseases treated were malarial fevers, worms, rheumatic affections, diseases of the digestive system and skin diseases. Malarial fever prevailed mostly in the out-stations.

II. Vital Statistics.—There were six deaths amongst the in-patients, against nine of the previous year; of these two cases were brought in a more or less moribund state. The cause of death is as follows:—

Deaths among in-patients ..	Dysentery	1
	Ague	1
	Beri-beri	2
	Leprosy	1
	Gangrene of foot	1

III. Sanitation.—The sanitation of the town is looked after carefully and the town is kept in a very satisfactory condition. There are three public latrines, and private scavenging works well. The drainage is natural and good. The water-supply of the town is obtained from wells situated in different parts of the town. The slaughter-houses are situated away from the town and are kept clean. The rubbish depôts are at some distance from the town.

IV. Vaccination.—The municipal vaccinator operated on 565 cases during the year, and of these 534 were successful. The medical subordinate vaccinated 62 cases, of which 62 were successful. Glycerine paste supplied by the calf depôt, Vizagapatam, is used and works well.

V. Hospital.—The hospital building is situated in a convenient spot. It is well ventilated and has lately been put into thorough repair. It provides accommodation for ten males and four females. There is also accommodation for European patients, but this is very seldom taken advantage of. There is also a contagious shed situated at one end of the compound of the hospital.

(*a*) *Furniture and Fittings.*—These are in good order and adequate.

(*b*) *Attendance of Patients as compared with previous year*—

—	Total treated.		Average daily attendance.	
	In.	Out.	In.	Out.
1894-95	129	13,564	6·45	90·74
1895-96	141	13,357	6·43	93·78

(*c*) *Mortality and causes.*—*Vide* paragraph II.

(*d*) *Operations and Results*—

	Major.	Minor.
1894–95	23	483
1895–96	34	288

The major operations were as follows:—

		No.	No.	
(1)	Incision of large abscesses	12	12 cured.	
(2)	Paracentesis abdominis for ascites	2	2 relieved.	
(3)	Disarticulation of ring finger for laceration ..	1	1	cured.
(4)	,, of middle finger for necrosis ..	1	1	
(5)	Induction of labia for eclampsia	1	1	
(6)	Tapping hydroceles and injecting Tincture Iodine ..	12	12	
(7)	Removal of large tumours	1	1	
(8)	Reduction of dislocation of lower jaw	2	2	
(9)	,, ,, of humerus	1	1	
(10)	Application of forceps for difficult labour	1	1	

(*e*) *Establishment*—

	Rs.	A.	P.
One compounder ..	15	0	0
,, midwife	15	0	0
,, peon	6	0	0
,, waterman	3	8	0

	Rs.	A.	P.
One cook	4	0	0
,, male sweeper ..	4	8	0
,, female sweeper ..	3	8	0

The establishment is sufficient and efficient.

(*f*) *Midwife's Work.*—The native midwife attached to the hospital attended 185 cases during the year against 150 cases in the previous year.

General Remarks.—The necessaries of life are easily procurable. The hospital was inspected on three occasions by the District Medical and Sanitary Officer.

Three-fourths of the medical subordinates' pay and charge allowance is derived from municipal funds and one-fourth from provincial funds.

BIMLIPATAM,
7th April 1896.

(Signed) M. J. PEREIRA,
Civil Apothecary.

Forwarded.

2. A non-official has been recommended lately in place of an official member resigned. This will set right the proportion of officials to non-officials.

3. The roads are said to have been kept in fair order during the year. I inspected them last month and found that the high road had been repaired badly and was again in need of repairs, but that on the whole the roads were in good order.

VIZIANAGRAM,
17th June 1896.

(Signed) E. B. ELWIN,
Ag. Principal Asst. Collector.

Forwarded.

2. With reference to the remarks in paragraph 15, it is observed that the district board's income from tolls has likewise fallen off since the opening of the railway, and it is not in a position to be generous.

3. Private scavenging has improved.

4. The expenditure on roads amounted to only 25 per cent. of the income from tolls, but the roads are in good order.

21st June 1896.

(Signed) W. O. HORNE,
Ag. Collector.

ORDER—No. 1405 M., dated 20th August 1896.

The receipts and charges of the Bimlipatam Municipality for 1895–96 are compared below with the budget and revised estimates for the year and the actuals of 1894–95:—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Actuals, 1895–96.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	300	250	220	217
Tax on Arts	1,395	1,400	1,400	1,359
,, on Buildings and Lands	2,629	2,660	2,700	2,721
,, on Vehicles and Animals	608	530	576	601
,, on Carts	174	160	200	207
Tolls	4,118	3,750	4,210	4,216
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	363	430	470	501
Conservancy Receipts	46	40	80	85
Fees and Revenue from Educational Institutions	1,380	1,500	1,330	1,350
,, ,, from Medical Institutions	958	1,060	960	922
Income from Markets and Slaughter-houses	43	40	80	78
License Fees	95	100	100	88
Other Fees	3	110	550	559
Fines under Municipal and other Acts	172	100	120	124
Interest on Investments and Premium on Loans	14	20	20	21
Grants and Contributions from Government	26	90	60	139
,, ,, from Local Boards	381	380	380	381
Recoveries for Services to Private Individuals	441	450	450	487
Miscellaneous	29	10	20	22
Total ..	13,175	13,080	13,920	14,078
Charges.				
GRANT I—				
New Works—				
Buildings	183	290	460	355
Drainage	49	..	..	..
Repairs—				
Communications	662	1,010	1,010	1,060
Buildings	27	100	260	281
Drainage	61	50	60	64
Water-supply	39	..	..	..
Tools and Plant and other Stores	..	50	50	52
Total ..	1,021	1,500	1,780	1,812
GRANT II—				
Municipal Schools—				
On the Salary System	1,442	1,490	1,470	1,468
,, Salary-result System	1,126	960	950	902
Grants-in-aid—				
Result Grants	53	150	80	79
Inspection	38	..	..	..
Miscellaneous	219	290	320	321
Total ..	2,878	2,890	2,820	2,770

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estima te, 1895–96.	Actuals, 1895–96.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT III—				
Hospitals and Dispensaries	3,333	2,860	3,340	3,398
Contributions	130	130	140	134
Vaccination	224	210	210	207
Registration of Births and Deaths	157	140	140	141
Conservancy, Road-cleaning and Road-watering	2,881	2,990	2,890	2,864
Total ..	6,725	6,330	6,720	6,744
GRANT IV—				
Lighting	347	350	460	477
Choultries	180	180	180	180
Avenues	126	40	40	45
Public Gardens, Survey of Land, Fire and other charges ..	343	380	350	369
Total ..	996	950	1,030	1,071
GRANT V—				
Supervision and Management	1,322	1,320	1,420	1,488
Refunds	16	..	10	9
Balance	217	90	140	184
Total ..	13,175	13,080	13,920	14,078

2. In consequence of the difficulty experienced in finding persons to fill the office of councillor, the maximum strength of the municipal council was reduced from sixteen to twelve in January 1896. The council held 20 meetings against 16 in 1894–95 and the average attendance continued to be satisfactory.

3. *Receipts.*—(1) The remissions granted by the council on appeal under the tax on arts and professions amounted to more than 20 per cent. of the original demand. Of the total amount—Rs. 349,—remitted, Rs. 300 was, however, remitted in the circumstances explained by the Chairman in paragraph 9 of his report. The remainder was apparently due to the council having remitted, against the express orders of Government on the subject, the tax imposed on unpassed vakils practising in magisterial courts and also that on oilmongers for the sale of oil. The council's action in this matter is viewed by Government with grave dissatisfaction, and should it be repeated, the Chairman will at once bring the fact to the notice of Government. The net current demand of this tax and the tax on buildings and lands differed but slightly from that of the previous year.

(2) The collections under the principal taxes continued to be very satisfactory.

(3) The receipts from the sale of sweepings amounted to Rs. 85 against Rs. 46 in the previous year, but this source of revenue is without doubt capable of further development, and the council should give increased attention to the matter. It is noted that the whole of the amount mentioned above was derived from the sale of the cart-stand sweepings, while nothing was realized by the sale of street-sweepings, the value of which as manure is apparently appreciated by the people, as observed in G.O., No. 1279 M., dated 6th August 1895. Fees for the use of municipal cart-stands were for the first time levied during the year under review, and the income under this head was Rs. 555. As regards the request contained in paragraph 15 of the Chairman's report for the reduction of the District Board's share of tolls, the municipal council will be referred to paragraph 2 of the Collector's endorsement.

(4) The number of houses served by the private scavenging agency rose from 255 to 276 and the fees collected on this account from Rs. 441 to Rs. 487, but the service was again worked at a loss of Rs. 130 to the council against Rs. 178 in 1894–95. Notwithstanding the remarks of Government in the reviews of the reports for the last two years, no information has been given as to the number of prosecutions instituted under sections 221 and 222 of the District Municipalities Act or as to the action taken by the council to extend this system. This is by no means satisfactory. No substantial improvement can be expected in this direction unless the council takes an active interest in the matter. The reason assigned by the Chairman for not making the system self-supporting is not convincing. Bimlipatam, though a small municipality, is comparatively no poorer than many others where private scavenging is not carried on at a loss.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,060, or only 25·1 per cent. of the net municipal income from tolls against the minimum of 50 per cent. fixed by Government, but the town roads are reported to have been, on the whole, in good order. The necessary repairs to the high road should be executed without delay, care being taken that the work is properly done. The Government sees no reason to reconsider its Order, No. 1280 M., dated 6th August 1895, as desired in paragraph 41 of the Chairman's report.

(2) *Education.*—The net expenditure on education was Rs. 1,354, or 14·9 per cent. of the receipts from taxation. Of this Rs. 505 were spent on secondary, and the remainder on primary, education. The municipal council continued to maintain one secondary school on the salary system and four primary schools on the salary result system. The attendance at these institutions taken together was almost the same as in the previous year and the results of the Lower Secondary and departmental examinations were fair. The proposal to open a fourth form in the municipal middle school, referred to in paragraph 46 of the Chairman's letter, may be embodied in the budget for the ensuing year, if sufficient funds are available. The council aided three primary schools with result grants against two in the previous year. There was an increase in the number on the rolls of these schools and the results of the grant examinations were fair, but it is a matter for regret that nearly one half of the allotment for result grants was allowed to lapse. The total number of boys under instruction in the municipal and aided schools rose from 42·9 to 49·2 per cent. of the male population of school-going age.

(3) *Medical Relief.*—The number of in-patients treated in the municipal hospital rose from 129 to 141, but that of out-patients fell from 13,564 to 13,357, owing, it is stated, to the improvement of public health during the year under review. It is satisfactory that the midwife attached to the hospital attended 185 cases of labour against 150 in the previous year.

(4) *Vaccination and Vital Statistics.*—The reported number of vaccine operations performed during the year fell from 763 to 627, but no explanation of this decline has been offered; the quality of the work, however, continued to be good. Infantile vaccination also showed a retrogression, the number of children under one year successfully vaccinated being 30·4 per mille of the population, against 35·1 in the previous year and a recorded birth-rate of 32·1 per mille. This subject demands increased attention.

There was an increase in the number of births registered, but a decrease in that of deaths. The returns in both cases, however, were still very far from complete, the rates recorded being much below the normal. The provisions of section 247 of the District Municipalities Act should be strictly enforced, all persons who fail to furnish the required information being prosecuted under section 283. It is no doubt due to the entire neglect by the council of the means which the law affords for compelling registration that the vital statistics of the municipality are in their present unsatisfactory condition.

(5) *Sanitation.*—Nearly 96 per cent. of the allotment under this head was utilized and the expenditure amounted to 20·7 per cent. of the receipts. From paragraph III of the medical officer's report, it appears that the sanitary condition of the town is satisfactory. The council, however, should see that all the defects pointed out by the Sanitary Commissioner are remedied as far as funds permit. Particular attention should be paid to the subject of providing a proper number of latrines. Three for a population of over nine thousand is totally insufficient.

5. *General Remarks.*—The year closed with a balance of Rs. 184, or only 1·3 per cent. of the receipts. It is observed that the budget allotment has been exceeded in several cases. For this the sanction of Government should have been obtained before

the close of the year. The excess expenditure will, however, be now admitted in the accounts. The Chairman's suggestion in paragraph 77 of his report does not commend itself to Government. It and the remarks in paragraphs 15, 41 and 46 should not have found fairly a place in an administration report. As observed in last year's review, the details of the operations performed should not have been given in the medical report; particulars of deaths of in-patients and of establishments should in future be omitted.

The administration of the municipality during the year under review was efficient, but the private scavenging service, vaccination and registration of vital statistics demand increased attention.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Bimlipatam.
„ Collector of Vizagapatam.
„ President, District Board, Vizagapatam.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General.
„ Sanitary Commissioner.
„ Sanitary Engineer.
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