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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Construction of a bridge								
2	on Maharajahpeta-Tumkara	200	-	-	-	200	-	-	
3	vidhi junction road near								
	Cow-shed-								
	Total ..	200	-	-	-	200	-	-	
(b)	Buildings								
1	Rebuilding the choultry								
2	at Buchanna tank	400	-	-	-	400	-	-	
3									
	Total ..	400	-	-	-	400	-	-	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189 -97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Taking preliminary levels								
2	for the drainage scheme -	600	-	-	-	600	-	-	
3									
	Total ..	600	-	-	-	600	-	-	
(d)	Water-supply								
1	Construction of parapet walls								
2	rings &c to wells -	300	-	-	-	300	-	-	
3									
	Total ..	300	-	-	-	300	-	-	

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town.
1	Repairing the Kaspa and							
2	Lentapeta main roads-	1500	—	—	1500	—	—	Metalled or Gravelled } Unmetalled.
2	Repairing streets & lanes in Lentapeta	1600	—	—	1600	—	—	
3	Repairing streets & lanes in Kaspa-	1400	—	—	1400	—	—	
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
	Total ..	4500	—	—	4500	—	—	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairing municipal buildings	300	—	—	300	—	—	
2								
3								
	Total ..	300	—	—	300	—	—	

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	Repairs to petty drains	400	–	–	400	–	–	
2								
3								
	Total ..	400	–	–	400	–	–	
(d)	Water-supply							
1	cleaning tanks & wells and							
2	removing silt from wells-	210	–	–	210	–	–	
3								
	Total ..	210	–	–	210	–	–	

Municipal Office
Virudhunagar
18th February 96

V. Venkatrayasastri
Chairman in C.

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 at Rs 3 each	8	24	–	–	288	–	–
Total ..	8	24	–	–	288	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					12	–	–
Balance (Statement II) ..					300	–	–
d. Water works—							
Overseers							
Watchman	1	4	–	–	48	–	–
do at Rs 3 each	8	24	–	–	288	–	–
Total ..	9	28	–	–	336	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	–	–
Balance (Statement II) ..					340	–	–
3. General—							
Overseers	1	30	–	–	360	–	–
Maistries	2	20	–	–	240	–	–
Total ..	3	50	–	–	600	–	–
Deduct Fines and Stoppages ..					–	–	–
Add arrears for last year paid this year ..					–	–	–
Balance (Statement II) ..					600	–	–

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	2	10	—	—	120	—	—
Total ..	2	10	—	—	120	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					120	—	—
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd " "							
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—*cont.*							
b. On the Salary Result System—							
I Mohomedan school				—			
Head master	1	10	—	—	120	—	—
2d master	1	7	8	—	90	—	—
3d master	1	5	—	—	60	—	—
Peon	1	2	8	—	30	—	—
II Night school							
Master	1	8	—	—	96	—	—
III Pariah school							
Master	1	5	—	—	60	—	—
Total ..	6	38	—	—	456	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					4	—	—
Balance (Statement II) ..					460	—	—

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	1	16	—	—	192	—	—
Total ..	1	16	—	—	192	—	—
Deduct Fines and Stoppages ..					2	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					190	—	—
7. Gymnastic Instructors	1	12	—	—	144	—	—
Leivant	1	4	—	—	48	—	—
Total ..	2	16	—	—	192	—	—
Deduct Fines and Stoppages ..					2	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					190	—	—

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							
,, ,, ...							
Midwife	1	15	—	—	180	—	—
Clerk							
Compounder							
Servants							
,, ...							
,, ...							
Total ..	1	15	—	—	180	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					180	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinator	1	17	8	-	210	-	-
Peons							
Total ..	1	17	8	-	210	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					210	-	-
4. Registration—							
Registrars	2	20	-	-	240	-	-
Peons							
Total ..					240	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					240	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	25	-	-	300	-	-
"	2	24	-	-	288	-	-
"	1	10	-	-	120	-	-
~~Maistries~~ Sergeant	1	9	-	-	108	-	-
~~Scavengers~~ Do	1	7	-	-	84	-	-
~~Sweepers~~ Do	1	6	8	-	78	-	-
Do	1	6	-	-	72	-	-
Do at Rs 5 each	4	20	-	-	240	-	-
Do	1	4	-	-	48	-	-
Drain Cleaners at 3½ each	11	38	8	-	462	-	-
Do at Rs 3¾ each	15	45	-	-	540	-	-
"	12	30	-	-	360	-	-
Sweepers at 2¼ each	50	112	8	-	1350	-	-
" at Rs 2 each	61	122	-	-	1464	-	-
" at Rs 1½ "	18	27	-	-	324	-	-
Total ..	180	486	8	-	5838	-	-
Deduct Fines and Stoppages ..					18	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					5820	-	-

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	1	6	–	–	72	–	–
~~Maistries~~ Sergeant	1	5	–	–	60	–	–
Scavengers at Rs 3 each	10	30	–	–	360	–	–
" at Rs 2½ each	4	10	–	–	120	–	–
" at Rs 2 each	7	14	–	–	168	–	–
" at Rs 1½ "	8	12	–	–	144	–	–
" at Rs 1¼ "	4	5	–	–	60	–	–
" at Re 1 only each	6	6	–	–	72	–	–
" at 12 annas each	6	4	8	–	54	–	–
" at 8 annas "	13	6	8	–	78	–	–
" at 4 annas "	5	1	4	–	15	–	–
Total ..	65	100	4	–	1203	–	–
Deduct Fines and Stoppages ..					3	–	–
Add arrears for last year paid this year ..					–	–	–
Balance (Statement II) ..					1200	–	–
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	10	–	–	120	–	–
Masalchies	9	27	–	–	324	–	–
Total ..	10	37	–	–	444	–	–
Deduct Fines and Stoppages ..					4	–	–
Add arrears for last year paid this year ..					–	–	–
Balance (Statement II) ..					440	–	–

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	1	10	–	–	120	–	–
Servants							
Total ..	1	10	–	–	120	–	–
Deduct Fines and Stoppages ..					–	–	–
Add arrears for last year paid this year ..					–	–	–
Balance (Statement II) ..					120	–	–
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty watchmaker	1	4	—	—	48	—	—
Servants							
Total ..	1	4	—	—	48	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	—	—
Balance (Statement II) ..					50	—	—
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6, Public Garden—							
Gardeners	1	6	—	—	72	—	—
10 at Rs 4/- each	7	28	—	—	336	—	—
10 at Rs 3/- each	2	6	—	—	72	—	—
Total ..	10	40	—	—	480	—	—
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					480	—	—

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.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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 and Secretary	1	60	..	..	720	..	..
Clerks	1	20	..	..	240	..	..
„	1	15	..	..	180	..	..
„							
Accountants	1	25	..	..	300	..	..
Peons	1	6	..	..	72	..	..
	1	5	..	..	60	..	..
Sweeper	1	4	..	..	48	..	..
Total ..	7	135	..	..	1620	..	..
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1620	..	..
ii. Inspection—							
Chairman's salary or carriage allowance ..							
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 at Rs 8 each	2	16	..	..	192	..	..
Peons	2	14	..	..	168	..	..
	4	24	..	..	288	..	..
Total ..	8	54	..	..	648	..	..
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					2	..	..
Balance (Statement II) ..					650	..	..
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Municipal office
Vizianagaram
1st February 96

V. Venkatrayasastri
Chairman M. C

STATEMENT IV-A.—*Municipality of* Vizianagaram Demand, Collection and Balance Statement for the year 1896-97.

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.	4500 - -	500 - -	4000 - -	3200 - -			800 - -
2. Tax on buildings	10500 - -	- - -	10500 - -	9300 - -			1200 - -
3. Tax on lands	100 - -	- - -	100 - -	80 - -			20 - -
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	12000 - -	- - -	12000 - -	12000 - -			
6. Market rents							
7. Slaughter-house fees	760 - -		760 - -	760 - -			
8. Rent of cart-stands							
9. Private scavenging fees	1700 - -	- - -	1700 - -	1400 - -			300 - -
Total ..	29560 - -	500 - -	29060 - -	26740 - -			2320 - -

Vizianagaram
12 Feb 96

V. Venkatarayudu
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.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.				700	—	—	700	—	—	500	—	—	✓			200	—	—	✓						
2. Tax on buildings				1200	—	—	1200	—	—	700	—	—	✓			500	—	—	✓						
3. Tax on lands				24	—	—	24	—	—	20	—	—	✓			4	—	—	✓						
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				400	—	—	400	—	—	200	—	—	✓			200	—	—	✓						
Total ..				2324	—	—	2324	—	—	1420	—	—	✓			904	—	—	✓						

Vizianagaram
Ka Feb 96

V. Venkatarayar
Chairman M.C

Statement VI.—Revised Estimate for 1895-96.

STATEMENT VI.—Revised Estimate—(Receipts) for 1895-96.

Items	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	1280 - -		— - -	1280 - - ✓	2550 - -	✓
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53)	2386 - -	479 - -	1314 - -	3700 - - ✓	3200 - - ✓	The increase is due to the revision of tax
b. Tax on buildings (section 63) ..	7060 - -	2790 - -	2940 - -	10000 - - ✓	7700 - -	✓ " "
c. Tax on lands (section 63) ..	41 - -	48 - -	59 - -	100 - - ✓	200 - -	✓
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	713 - -	48 - -	37 - -	750 - - ✓	750 - -	✓
f. Tax on animals (section 77) ..	1923 - -	36 - -	77 - -	2000 - - ✓	2200 - -	The decrease is due to the reduction in the Maharaja's stable.
g. Tax on carts and other vehicles without springs (section 85) ..	1706 - -	26 - -	4 - -	1710 - - ✓	1600 - -	The increase is due to the fact that carts hitherto escaped taxation have been brought under assessment
h. Tolls (section 91)—						
Gross receipts	7400 - -	8750 - -	4600 - -	12000 - - ✓	12000 - -	✓
Less Local Fund share ..	1850 - -	2187 - -	1150 - -	3000 - - ✓	3000 - -	✓
	5550 - -	6563 - -	3450 - -	9000 - - ✓	9000 - -	
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	45 - -		35 - -	80 - - ✓		Vide para 12 of the report
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings ..						
iii. Avenue receipts						
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	154 - -	79 - -	146 - -	300 - - ✓	300 - - ✓	✓
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.		11 - -	20 - -	20 - - ✓	40 - -	A fluctuating item
Carried forward ..	19578 - -	10080 - -	8082 - -	27660 - -	24990 - -	

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Statement VI.—Revised Estimate—(Receipts) for 1895-96 —*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	19578	-	-	10080	-	-	8082	-	-	27660	-	-	24990	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	102	-	-	176			108	-	-	210	-	-	✓ 150	-	-	✓ The increase is due to the amount realised by keen competition in the auction sale.
d. i. Fees from educational institutions	14	-	-	5	-	-	6	-	-	20	-	-	✓			
ii. Other revenue from educational institutions ..	22	-	-				8	-	-	30	-	-	✓			
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..																
ii. ,, slaughter-houses	697	-	-	217	-	-	63	-	-	760	-	-	✓ 600	-	-	✓ due to keen competition in the auction sale.
g. Other fees																
i. Distraint fees				1	-	-	10	-	-	10	-	-	✓ 20	-	-	✓ item of an uncertain nature.
ii. License fees	207	-	-	41	-	-	43	-	-	250	-	-	✓ 250	-	-	✓
iii. Cartstand fees																
iv. Other fees																
h. Fines under Municipal and other Acts	367	-	-	200	-	-	233	-	-	600	-	-	✓ 600	-	-	✓
i. Interest on investments—																
i. General, including choultries	87	-	-	127	-	-	93	-	-	180	-	-	✓ 180	-	-	✓
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..							70	-	-	70	-	-	✓ 70	-	-	✓
Buildings							50	-	-	50	-	-	✓ 50	-	-	✓
Municipal Schools ..																
Other purposes							60	-	-	60	-	-	✓ 60	-	-	✓
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes																
Carried forward ..	21074			11847	-	-	8826	-	-	29900	-	-	26970	-	-	

1st Feb 96

Statement VI.—Revised Estimate—(Charges) for 1895-96 —*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	171 - -	50 - -	9 - -	180 - -		The bridge crossing the Mahargapeta canal had to be rebuilt. Hence the charge -
b. Buildings	605 - -	98 - -	5 - -	610 - -	350 - -	Increase due to purchase of iron latrines etc -
c. Drainage	144 - -	224 - -	6 - -	150 - -	600 - -	not utilised
d. Water-supply	294 - -	57 - -	6 - -	300 - -	100 - -	
2. Repairs—						
a. Communications	3905 - -	1066 - -	595 - -	4500 - -	4500 - -	
b. Buildings	210 - -	85 - -	90 - -	300 - -	500 - -	not utilised with a view to provide
c. Drainage—						funds for excess expenditure under other
i. Repairs to works ..	79 - -	158 - -	221 - -	300 - -	400 - -	
ii Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	105 - -	15 - -	5 - -	110 - -	100 - -	
ii. Establishment	166 - -	1 - -	84 - -	250 - -	250 - -	
iii. Contingencies		71 - -				
3. Establishment	380 - -	193 - -	220 - -	600 - -	600 - -	
4. Tools and Plant and other stores.	115 - -	66 - -	85 - -	200 - -	200 - -	
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 ..	6174 - -	2084 - -	1326 - -	7500 - -	7600 - -	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	45 - -	59 - -	15 - -	60 - -	120 - -	only one teacher was sent for training during the year - instead of two as originally contemplated
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	292 - -	156 - -	148 - -	440 - -	440 - -	
b. Results Grants		159 - -	150 - -	150 - -	150 - -	
c. Contingencies	42 - -	13 - -	38 - -	80 - -	80 - -	
3. Salary Grants						
4. Results Grants		1774 - -	1950 - -	1950 - -	2000 - -	Vide para 32 of the report
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	379 - -	2161 - -	2301 - -	2680 - -	2790 - -	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	379 - -	2161	2301 - -	2680 - -	2790 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	120 - -	60 - -	60 - -	180 - -	✓ 180 - -	✓
ii. Contingencies	6 - -	3 - -	4 - -	10 - -	✓ 10 - -	✓
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	187 - -	149 - -	113 - -	300 - -	✓ 300 - -	✓
b. Common gymnasium—						
i. Establishment	128 - -	64 - -	62 - -	190 - -	✓ 190 - -	✓
ii. Contingencies	1 - -	40 - -	29 - -	30 - -	✓ 30 - -	✓
c. Other items	244 - -	2264 - -	96 - -	340 - -	✓	This is the amount spent during the year out of the amount received from the Rhy. D. Naraya chetty Garu for the opening of the Public Library
Total, Grant II ..	1065 - -	4741 - -	2665 - -	3730 - -	3500 - -	✓
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						The services of a trained midwife could not be secured during the year. Hence the excess
a. Establishment	100 - -	50 - -	50 - -	150 - -	✓ 180 - -	✓
b. Medicines and Supplies						
c. Diet of Patients						
d. Sundries and Contingencies ..	4 - -		6 - -	10 - -	✓	
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..						
ii. Sanitary Inspection ..		103 - -	100 - -	100 - -	✓ 100 - -	✓
iii. Medical Reserve staff ..						
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS						
3. VACCINATION—						
a. Establishment	120 - -	60 - -	60 - -	180 - -	✓ 180 - -	✓
b. Contingencies	14 - -	50 - -	36 - -	50 - -	✓ 50 - -	✓
c. Contributions to Local Boards ..						
Carried forward ..	238 - -	263 - -	252 - -	490 - -	510 - -	

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	238 — —	263 — —	252 — —	490 — —	510 — —	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	160 — —	80 — —	80 — —	240 — —	240 — —	✓
b. Contingencies			10 — —	10 — —	10 — —	✓
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	3639 — —	1790 — —	1841 — —	5480 — —	5390 — —	✓ The increase is due to the revision in the Conservancy Establishment vide para 37-5(a)—
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2564 — —	730 — —	436 — —	3000 — —	2300 — —	✓ Increase due to the purchased two large iron night soil carts, 2 hand carts & 100 iron dust bins—
b. Private scavenging—						
i. Establishment	847 — —	484 — —	603 — —	1450 — —	1450 — —	✓
ii. Contingencies, such as cost of scavenging carts, &c. ..	219 — —	124 — —	141 — —	360 — —	360 — —	✓
c. Cholera charges					50 — —	
d. Contingencies	319 — —		1 — —	320 — —	100 — —	✓ Large quantities of disinfectants were purchased in the year-hence the increase
Total, Grant III ..	7986 — —	3471 — —	3364 — —	11350 — —	10410 — —	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	288 — —	156 — —	162 — —	450 — —	470 — —	✓ Increase due to the Revision of Establishment
b. Contingencies	1038 — —	825 — —	262 — —	1300 — —	1300 — —	✓
2. i. MARKETS—						
a. Establishment	80 — —	40 — —	40 — —	120 — —	120 — —	✓
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment	10 — —	38 — —		10 — —		✓
b. Contingencies						
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding ~~Travellers~~ the Poor	20 — —	175 — —	180 — —	200 — —	180 — —	✓ Vide para 41 of the report
4. ~~TRAVELLERS BUNGALOWS~~ Clock Tower—						
a. Establishment	32 — —	16 — —	18 — —	50 — —	50 — —	✓
b. Contingencies						
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment	315 — —	161 — —	165 — —	480 — —	480 — —	✓
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	161 — —	25 — —	9 — —	170 — —	190 — —	✓
c. Park works—	266 — —	57 — —	14 — —	280 — —		Vide para 46 of the report
Carried forward ..	2210 — —	1493 — —	850 — —	3060 — —	2790 — —	

Statement VI.—Revised Estimate—(Charges) for 1895-96 —*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2210 -- --	1493 -- --	850 -- --	3060 -- --	2790 -- --	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes ..	178 -- --	1 -- --	12 -- --	190 -- --	100 -- --	Many pigs and dogs were largely destroyed in the year, hence the increase
iii. Printing	11 -- --	117 -- --	239 -- --	250 -- --	450 -- --	Bills were not received from the printing office in August
iv. Compensation for lands ..	533 -- --		7 -- --	540 -- --		
v. Other items	77 -- --	28 -- --	13 -- --	90 -- --	80 -- --	
Total, Grant IV ..	3009 -- --	1639 -- --	1121 -- --	4130 -- --	3420 -- --	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	951 -- --	453 -- --	479 -- --	1430 -- --	1430 -- --	
ii. Inspection						
b Collection of Municipal Taxes—						
i. Establishment	432 -- --	210 -- --	218 -- --	650 -- --	650 -- --	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	166 -- --	110 -- --	4 -- --	170 -- --	150 -- --	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	227 -- --	187 -- --	23 -- --	250 -- --	250 -- --	
e. Contributions for Central office and Audit establishments ..		140 -- --	190 -- --	190 -- --	190 -- --	
Total, Grant V ..	1776	1100 -- --	914 -- --	2690 -- --	2670 -- --	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	625 -- --			625 -- --		This is the amount left unpaid to the District Board in 94-95 and the same was paid during the current year on account of tolls a share of the District Board
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 year ..						

Statement VI.—Revised Estimate—(Charges) for 1895-96 —*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent						
b. Others						
Refunds of other than current collections ..	20 - -	42 - -	5 - -	25 - -		
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Savings Bank						
Total Expenditure ..	20655 - -	13077 - -	9395 - -	30050 - -	27600 - -	
Balances—						
a. Municipal Fund			2850 - -	2850 - -	3600 - -	
b. Endowments						
c. Water-tax Fund						
Grand Total ..	20655 - -		12245	32900 - -	31200 - -	

Municipal office
Vizianagaram
1st February 96

V. Venkatarayanim
Chairman M. C

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vizianagaram for the year 1896-97.

(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		nil			

Municipal office
Vizianagaram
1st February 96

V. Venkatarayanim
Chairman M. C

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.	

for Revision of Establishment.

Present scale. Pay. Minimum.	Present scale. Pay. Maximum.	Proposition. Permanent. Increase per month. Amount.	Proposition. Permanent. Decrease per month. Amount.	Proposition. Temporary. Increase per month. Period.	Proposition. Temporary. Increase per month. Amount.	Proposition. Temporary. Decrease per month. Period.	Proposition. Temporary. Decrease per month. Amount.	Grounds of proposition.	Recom. of the D. and of Gover.
	17½	2½	X						
	25-2-0	25-0-0	X					Vide para 49 - 3. Vaccination - of the report	
	24-0-0								
	10-0-0								
	9-0-0	1-8-0	X						
	7-0-0								
	6-8-0								
	6-0-0								
	20-0-0	5-0-0	X						
	4-0-0								
	38-8-0								
	45-0-0	3-8-0	X						
	30-0-0								
	112-8-0								
	122-0-0	16-0-0	X						
	27-0-0								
	6-0-0								
	5-0-0								
	30-0-0								
			9-0-0	X					
			5-8-0	X					
	10-0-0								
			17-8-0	X					
	14-0-0								
	12-0-0	3-0-0	X						
	5-0-0	5-0-0	X						
	6-0-0	1-0-0	X						
	4-8-0								
			0-12-0	X					
	6-8-0	3-0-0	X						
	1-4-0								
	100-4-0	12-0-0	32-12-0						

Vide para 49 - 3. Vaccination - of the report

Disposed of in Lo 3349 M dt 26-2-96

Statement

V. Venkatarayanthi.
Chairman M.C.

Statement of Proposition f

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of Charge. Present scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed No.	Designation.
				Grant III. - 3. Vaccination (a)			Establishment -	
			1	Vaccinator		15	1	Vaccinator
				Grant III. - 5 (a) Conservancy			Establishment	
							1	Sanitary Inspector
			2	Sanitary Inspectors		24-0-0	2	Sanitary Inspectors
			2	" "		20-0-0	1	" "
			1	Sergeant		7-8-0	1	Sergeant
			1	"		7-0-0	1	"
			1	"		6-8-0	1	"
			1	"		6-0-0	1	"
			3	Sergeants at 5 each		15-0-0	4	" at Rs 5 each
			2	" at 4 each		8-0-0	1	"
			11	Scavengers at Rs 3½ each		38-8-0	11	Scavengers at 3½ each
			14	" at Rs 3 each		42-0-0	15	" at Rs 3/-
			12	" at Rs 2½ each		30-0-0	12	" at Rs 2½ each
			50	Sweepers at 2¼ "		112-8-0	50	Sweepers at 2¼ "
			53	" at Rs 2/- "		106-0-0	61	" at Rs 2/- "
			18	" at Re 1½ each		27-0-0	18	" at Re 1½ "
				Grant III 5-b Private scavenging			Establishment	
			1	Inspector		6-0-0	1	Inspector
			1	Sergeant		5-0-0	1	Sergeant
			13	Scavengers at Rs 3 each		39-0-0	10	Scavengers at Rs 3 each
			2	" at Rs 2¾ each		5-8-0		
			11	" at Rs 2½ "		27-8-0	4	" at Rs 2½ "
			7	" at Rs 2 each		14-0-0	7	" at Rs 2 "
			6	" at Rs 1½ "		9-0-0	8	" at Rs 1½ "
							4	" at Rs 1¼ "
			5	" at Re 1 each		5-0-0	6	" at Re 1 each
			7	" at 12 annas "		5-4-0	6	" at Rs ¾ "
			7	" at 8 annas "		3-8-0	13	" at Re ½ "
			5	" at 4 annas		1-4-0	5	" at Re ¼ "
			65			121-0-0	65	

No 288-M-
26th February 1895

Vaccination, Conservancy & Private scavenging Dept

Vizianagaram
1st February 96

...tion of Establishment.

	Proposition.						Grounds of proposition.	Recommendations of the District Board and orders of Government.
	Permanent.		Temporary.					
	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.			
...aximum.	Amount.	Amount.	Period.	Amount.	Period.	Amount.		
...t for flushing drains								
24	24		yes				Vide para 47 2-a-ii drainage Estt for flushing drains of the report	
...blishment								
4							Vide para 47-2(a) Water supply Estts of the report	
24	12		X					
-	-	5	X					
28	12	5						
Salary - Result system (a) Fixed Payments								
10							Vide para 48 of the report	
7½	1½	X						
5								
2½								
8								
5								
8	1½							
...lishment								
							Vide para 48 b. Inspection	
16	1	X						
5	5	✓					Vide para 48 7-a of the report	

V. Venkatagiriah
Chairman M.C.

Chairman M.C.

Statement of Proposition for

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of charge. Present scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed scale. No.	Designation.	Min
G.O. No 288 M.L. Local & Municipal	Dated 26th February 96.	Municipal Office Vizianagaram Public works water supply & Ordinary Duty						Grant I - 2 - c ii Establ	
							8	Drain-cleaners at Rs 3/- each	
								Grant I d ii Water-Supply	
			1	Watchman		4	1	Watchman	
			4	" at Rs 3/- each		12	8	" at Rs 3 each	
			2	" at Rs 2 1/2 "		5			
			7			21	9		
								Grant II - 2 - Municipal schools	
				Mohomedan School				Mohomedan school	
			1	Head master		10	1	Head master	
			1	2d " master		6	1	2d " master	
			1	3d " master		5	1	3d " master	
			1	Peon		2 1/2	1	Peon	
			1	Night school master		8	1	Night school master	
			1	Pariah school master		5	1	Pariah school master	
			6			36 1/2	6		
								Grant III - b - Inspection (a) &	
			1	Inspecting school master		15	1 —	Inspecting school master	
								Grant III - Library Establ	
							1	Library clerk	

Vizianagaram
1st February 96

Vizianagaram
Chairman M. C.

Cekaiman M. C.

Statement of Proposition fo…vision of Establishment.

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of charge. Present scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed re… No.	Designation.	Proposition. Permanent. Maximum.	Permanent. Increase per month. Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the District Board and orders of Government.
G.O. No 288 M. Local & Municipal	Dated 26th February 1895	Municipal office Grant V Supervision & management office Establishment					Grant V. a (1) Office Establishment										
			1	Manager		45	1	Manager	60	15	X					Vide para 6 of the report	
			1	clerk		20	1	clerk	20								
			1	clerk		15	1	clerk	15								
			1	Accountant		25	1	Accountant	25								
			1	Peon		6	1	Peon	6								
			1	Peon		5	1	Peon	5								
			1	Sweeper		3½	1	Sweeper	4	½	X						
			7			119½	7	"	35	15½							

Municipal office
Vizagapatam
1st February 96

V. Venkatrayar Sir.
Chairman M. C.

Ed. Cor.

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION,
Madras, 11th October 1895.

No. 10,942.

From

THE HONOURABLE MR. D. DUNCAN, M.A., D.Sc.,
DIRECTOR OF PUBLIC INSTRUCTION,
Madras,

To

The Chairman,
Municipal Council,
Vizianagram.

SIR,

I have the honour to forward the proposals of the Inspecting Officers for the Budget Estimate of the Vizianagram Municipality for 1896-97 and to recommend that they be adopted with the following modifications.

2 It does not seem to me advisable to reduce the salary of the Headmaster of the Muhammadan school, who

Ed. Cor.
22 1,000—21-5-96.

probably is a man of sound
service; he may be given to
understand that unless he show
better results this year, his
salary will be reduced next
year. As recommended by
the Assistant Inspector, an
increase of Rupee one may
be given to the First Assistant
of the school.

3. An increase of only
one Rupee to the salary of the
Surveying Schoolmaster is
recommended. If his work
continues satisfactory, the
question of further increasing
his salary may be considered

provision made for
Masters should be
250 (Rs. 220 - the

Drawing Master's salary for
11 months at Rupees 20 a month
and Rupees 30 for Drawing
materials), credit being taken
for a half grant of Rupees 125
from Provincial Funds subject
to the provisions of the Grant-in-Aid Code.

5. With the above modifications
the net expenditure on education
will be Rupees 3,840 (4145 - 305) or
about 15 per cent of the probable
income of the Municipality
from taxation, Markets Rents.

I have the honour to be,
Sir,
Your most obedient Servant.

D Sinnen
Director of
Public Instruction.

To
The Chairman,
Municipal Council,
Vizianagram.

DESPATCHED
11 OCT

Forwarding the proposals of the Sub-joint Committee for the Budget Estimate of the Vizianagram Municipality for 1896-97.

Estimate showing the Receipts and Charges of the Municipal Fund of the Town of Vizianagram for 1896-97.

	Budget Estimate 1896-97		Budget Estimate 1895-96.	Revised Estimate 1895-96.	Actuals 1894-95.	
	Details of minor heads	Total major heads.				
Statement I Revenues & Receipts.						
Revenue derived from Municipality property and powers apart from taxation						
3. Fees from Educational Institutions	10	10	10		5	
4 Other Revenue from do.						
Interest on Investments						
ii Educational						
5. Grants and Contributions						
(a) From Government.						
i Education						
Normal Stipends	70		70			
Buildings	50		50			
Municipal Schools.						
Other purposes.	110		60			
From Local Boards.		230	180			
i Education						
(c) Other grants & Contributions						
i Education						
6. Miscellaneous.						
(b) Other items						
ii Refunds of Expenditure of previous year.						
iv Other items						
Grand Total		240	190		5	

	Budget Estimate 1896-97 Details of minor heads	Budget Estimate 1896-97 Details of major heads	Budget Estimate 1895-96	Revised Estimate 1895-96	Actuals 1894-95
Statement II Expenditure					
Grant I Public works.					
1. New works.					
(b) Buildings	500		850	Not known	
2 Repairs					
(b) Buildings					
Total Grant I		500	850		
Grant II Education					
1. Training Schools.					
(b) Stipends to normal Students	120	120	120		81
2. Municipal Schools.					
i. As Salary System					
(a) Establishment					
(b) Contingencies					
ii Salary Result System					
(a) Fixed payments	440		440		435
(b) Results grants	200		150		207
(c) Contingencies	130		80		66
		770	670		
3. Salary grants					
4. Results grants	2250	2250	2000		1779
6. Inspection					
(a) Contribution to Local Boards					
(b) Municipal Inspectors					
i Establishment	204		180		180
ii Contingencies	10		10		9
		214	190		
7 Miscellaneous.					
(a) Building & furniture grants	300		280		195
(b) Common gymnasium					
i. Establishment	190		190		192
ii. Contingencies	50		50		40
(c) Other items	220				2415
		760	520		
Total Grant III		4114	3500		5599

Camp Parvatipuram
2nd August 1895

Assistant Inspector of Schools,

Statement II B. Details of Municipal Establishments for 1896-97.

B

	Number	Salary per Mensem	Salary per Annum	Remarks.
1	2	3	4	5
1. Training Schools.				
Pupils receiving Stipends	2	10 . .	120 . .	
2 Municipal Schools.				
Salary Result System.				
1. Mahammadan Headmaster.	1	9 . .	108 . .	
School. 1st assistant	1	7 . .	84 . .	
2nd assistant	1	5 . .	60 . .	
Servant	1	2 8 .	30 . .	
2 Paraya School Master	1	5 . .	60 . .	
3. Night School do	1	8 . .	96 . .	
Total	6	36 8 .	438 . .	
6. Inspection				
1 Inspecting School Master	1	17 . .	204 . .	
7 Miscellaneous.				
Gymnastic Instructor	1	12 . .	144 . .	
Servant	1	4 . .	48 . .	
Total	2	16 . .	192 . .	
Drawing Master	1	15 . .	180 . .	

Assistant Inspector of Schools,

Office of the Assistant Inspector of Schools,

No. D 1650 FIRST DIVISION

Camp Karvatapir, August 21, 1895.

M R Ry. S. V. Subbarayudu Sashigaru B. A.

From Mr. David Joseph, B. A.

ASSISTANT INSPECTOR OF SCHOOLS,

FIRST DIVISION.

TO

THE Chairman Municipal Council

Vizianagram

through the Inspector of Schools,

Northern Circle

Sir,

I have the honour to forward herewith the budget Estimates of Receipts and charges for 1896-97 in the prescribed Statements.

2 Receipts:- Owing to the limited funds at the disposal of the Director of Public Instruction, credit has been taken for a building grant of Rs. 50 from Government. The provision of Rs 110 under the head "other purposes" represents the salary grant taken credit for at ⅓ of the assigned salary to the gymnastic Instructor, and the drawing master for the entertainment of whom provision has been made under "charges" at Rs 15 per Mensem.

3. Charges:- (1) Training schools- The current years provision (Rs 120) is repeated. With a view to recommend the admission of teachers in the 2nd Lt Class of the current calendar year, into Training Schools full provision as originally made, but as admissions in Training Schools are limited to January alone, a sum of Rs 30 will be sufficient for the current years demand, and the same may be provided for in the revised Estimate.

2. Municipal Schools on the Salary Result System:- The salaries of the teachers of the Muhammadan Schools are disproportionate. The Head Master who has not passed

passed any examination in spite of repeated orders, may be paid Rs 9 next year and his first assistant a trained man Rs 7 instead of Rs 6 at present. He deserves encouragement and his work is more satisfactory than that of the Headmaster. Under Results Stipends the current years provision is raised by Rs 600 to admit of grants being paid at maximum rate to the teachers of the Municipal schools; at present these teachers are paid very low salaries especially those of the Muhammadan and Pariya schools and it is highly desirable that they should be allowed maximum grants in consideration of the fact that these schools are chiefly intended for Backward classes. Under contingencies a sum of Rs 50. is added to the current years provision to meet the cost of furniture and maps to be required for these schools.

4. Results grants:- The Result schools in this town are working satisfactorily and have secured better accommodation and are furnished with the requisite appliances. It is therefore considered necessary to raise the current years provision by Rs 250. for next year, in order to encourage them to do their work more satisfactorily. Last year the actual earnings amounted Rs 1951 and the excess grants, disallowed to some schools, though recommended for payment out of the sanctioned allotment, the council for some reason or other did not pay them. For the current year only 5/7 of the net charge of the schools has been assigned to them and when I was in the town in July last the managers of schools in a body represented that they would not work up their upper primary classes for the Primary Examination inasmuch as they earned the assignment from the lower classes; and on my strongly persuading, they consented to keep them up. The council does not maintain any schools of their own for the people from whom most income is received. The town is in an improved

Condition

condition in respect to Primary education. It is desirable that Upper Primary education should be improved. The long delay that is usually made in payment of their dues (Results grants, furniture and mat grants) and the refusal of Excess grants have already disgusted some of the managers. The council should either help them to the fullest extent so far as it lies in its power, or start schools of its own at a larger cost.

6. The Inspecting school master is most attentive to his duties when compared to some of his class. He has 30 schools under his supervision. Towns like Vizagapatam and Chicacole where less work is to be done by the Inspecting school masters, are paid higher salaries. I recommend him therefore for an increase of Rs 2 to his salary.

7. Miscellaneous:— Under building and furniture grants the provision made is in accordance with the demand for the year. Most of the largely attended schools are of the Upper Primary grade, and are therefore required to satisfy the conditions of the Educational Rules especially with regard to accommodation and appliances.

The provision under "other items" is made up of following items

	Rs
Drawing masters at Rs 15 per mensem	180.
Cost of drawing materials	40
	220

Last year the Director of Public Instruction strongly recommended this proposal but for want of funds it was negatived by the council. Now that tolls are leased at maximum rates increased income is likely to accrue in spite of the opening of the Railway up to Berhampore. It is therefore earnestly requested that the above proposal may be approved.

I have the honor &c

Sir

Your most obt. Servant

G. V. Subbarayudu

Asst. Inspector of Schools

I Division

Regd no 1928/1895

RR 11, 800/96

DEPARTMENT OF EDUCATION.

FROM

THE ASST. INSPECTOR OF SCHOOLS,
FIRST DIVISION.

To

THE Chairman, Municipal Council,
Vizianagram.
Through the Inspector of Schools,
Northern Circle.

Dated 21st
Despatched 22nd } August 1895
Received 26.8.95 JM

No. 29, 650.

ENCLOSURES. 1

SUBJECT:

Forwarding of the Budget Estimates of Receipts and Charges of the Vizianagram Municipality for 1896-97 in the prescribed Statements.

Cancp: Ellore.

No. D. 561. 29th August 1895.

Submitted to the Director of Public Instruction, Madras, for transmission to the Chairman, Municipal Council, Vizianagram.

2. I strongly recommend the employment of a Drawing master on Rs 20 per mensem. Credit may be taken for a half grant from Provincial Funds. For Rs 15 per mensem, the salary proposed by the Assistant Inspector, it is not likely that the services of a qualified Drawing master will be secured. In the Gunture Municipality, difficulty is experienced to secure one for that salary.

3. The increased allotment proposed under the head 'Results-grants' is very desirable in the interests of Primary Education.

4. The changes proposed in the scale of salaries of the Muhammadan school do not commend themselves to me. If the Headmaster is unfit, he should be replaced by a better man; if disobedient, he should be dismissed.

5. An increment of one Rupee may be given to the Inspecting School mistress, if funds are available.

P. Sriramulu Naidu
Ag. Inspector of Schools
N.C.

kdy
27/8.

527

No. M., TH MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. V. VENKATRAYASASTRI Garu, B.A., Chairman, Municipal Council, Vizianagram, to the Chief Secretary to Government, dated 1st February 1896, No. 238.

I have the honour to submit herewith the revised and the budget estimates for the years 1895–96 and 1896–97, respectively, together with the statements as prescribed in G.O., No. 2193 M., dated 10th December 1891, and the usual explanatory memoranda, duly approved of by the council at a meeting held on the 31st January 1896.

REVISED ESTIMATE FOR 1895–96.

Receipts.

2. The opening balance brought forward from the previous year 1894–95 as certified by the auditor is Rs. 1,278, or 1,280 in round figure. The receipts as estimated in the revised estimate amounted to Rs. 31,620. The differences between the sums originally sanctioned in the year's budget and those in the revised estimate now framed are explained in all cases in column 7 of Statement VI.

3. The following is the abstract of the important sources of municipal revenue as compared with the previous provisions made in the budget grant under each head:—

No.	Item.	Revised estimate, 1895–96.		Budget estimate, 1895–96.	
		Rs.	Rs.	Rs.	Rs.
I.	Municipal Rates and Taxes—				
	(1) Tax on arts	3,700		3,200	
	(2) „ on buildings	10,000		7,700	
	(3) „ on lands	100		200	
	(4) „ on vehicles	750		750	
	(5) „ on animals	2,000		2,200	
	(6) „ on carts	1,710		1,600	
	(7) Tolls	9,000		9,000	
	Total ..	..	27,260	..	24,650
II.	Realizations under Special Acts—Fee under Act II of 1888 ..	80	80	..	..
III.	Revenue derived from Municipal Property and Powers—				
	(1) Produce of lands and gardens	300		340	
	(2) Slaughter-house fees	760		600	
	(3) License fees	250		250	
	(4) Fines under Municipal and other Acts	600		600	
	(5) Other sources	470		350	
	Total ..	..	2,380	..	2,140
IV.	Grants and Contributions—				
	(1) Provincial grant for educational purposes	180	180	180	180
V.	Miscellaneous—				
	(1) Private scavenging	1,600		1,600	
	(2) Other sources	120		80	
	Total ..	..	1,720	..	1,680
	Grand Total ..	..	31,620	..	28,650

4. The collections in the first eight months, considering the special circumstances in the year, were good and might have been better had it not been for the thorough revision of house-tax effected by taking the detailed measurements of all the houses in the municipality and re-assessing them, which has altogether been an up-hill work, the last measurements having been taken in 1889. With a view to improving the financial condition of the municipality generally and providing means for making up the loss incurred under the head of tolls revenue, I have undertaken this arduous task and thoroughly revised both the house-tax and profession-tax registers, and my personal exertions have, to some extent, been attended with success, as may be observed in the subsequent portions of the report. I must acknowledge, in this connection, the hearty co-operation rendered by some of the municipal councillors and the entire office staff, who probably understood that a retrenchment would be the result if the financial condition of the municipality should be allowed to deteriorate as it has been the case of late. Of course the measures adopted have caused unpopularity to some extent as is usual in all cases of enhancement of revenue. I now proceed with my report in the order of the abstract contained in paragraph 3 above, in which it can be observed that there is an increase almost in every major head of receipts in the revised estimate.

5. *I.—Municipal Rates and Taxes*—(1) *Tax on Arts.*—The amount recoverable under this head includes the collectable portion of Rs. 700 on account of arrear demand and Rs. 3,000 which may fairly be expected to be collected from the current demand within the close of the current year. The whole of the collectable arrears will be realised and the rest will be written off as irrecoverable after careful scrutiny. Thus there will be only Rs. 700 carried forward to the next year's collections under the current demand of this year. Strenuous efforts will be made for the speedy collection of arrears and for the disposal of appeals against the current demand of my original assessment of which there are no less than 250.

6. (2) *Tax on Buildings.*—The amount estimated to be collected under this head is made up of Rs. 9,300 of the current demand and Rs. 700 of the arrear demand. The latter figure represents the whole of the collectable sum out of the outstanding arrears of several previous years commencing from 1891–92. The remaining sum after careful scrutiny may have to be written off as irrecoverable. In the current year all the houses within the municipality were got measured and the annual assessments made afresh, which resulted in an increase of not less than Rs. 3,500 over and above the existing demand. I beg to point out that back-yards and court-yards which were omitted in previous assessments were also taken into account in fixing the annual rent value of each house. Much clerical work fell to the lot of both in and out door establishments, great and insurmountable difficulties were met with in disposing of the objections put forth by the public against the new assessment, and I am now confident that correct measurements and proper assessments have after all been secured at the end. This kind of work can better be done by an ex-officio Chairman with greater power in his hand, and it was done so in this municipality—not without great opposition, however—in 1888–89. The most difficult part of the work is completed and already 70 per cent. of the demand was collected. A sum of Rs. 1,200 is expected to be left uncollected at the close of the current year which will be carried forward for the next year.

7. (3) *Tax on Lands.*—As submitted by me in the last budget report, paragraph 7 (3), the demand under this head had to be reduced to its old assessment of Rs. 106 in the current year in view of the circumstances stated by me in the same paragraph of the report. The amount shown in the revised estimate comprises the sum of Rs. 20 and Rs. 80 out of the arrear and current demands, respectively, which are expected to be collected within the close of the current year. There will only be Rs. 24 of the current demand left uncollected at the end of the current year, which will be carried forward for the next year.

8. (4) *Tax on Vehicles.*—The entire sum as provided for in the budget estimate is expected to be collected at the close of the current year.

9. (5) *Tax on Animals.*—The amount provided for in the budget originally was Rs. 2,200, but owing to the reduction effected in the Hon'ble the Maharajah's

tables and cow-shed, the tax under this head is reduced. The receipts under this head are therefore expected to be Rs. 2,000 instead of Rs. 2,200 as was originally estimated.

10. (6) *Tax on Carts.*—The sum originally provided for in the budget was Rs. 1,600 and the amount now estimated to be collected is Rs. 1,710, of which Rs. 1,706 has already been collected. The increase under this head is due to the fact that all the carts that escaped taxation hitherto have been carefully brought to book and their owners made to register them.

11. (7) *Tolls.*—The right of collecting tolls was leased out in the year for Rs. 12,000, the whole of which will no doubt be collected. The contractor, however, complains that he has sustained a great loss, though the right of collection was sold to him for a much smaller sum than in previous years. The sad reduction under this head of revenue is caused by the advent of the East Coast Railway and has affected the financial condition of the municipality very seriously. The pitiable condition of the municipal revenue has been from time to time brought to the notice of the district board with a request that they should forego, either wholly or at least partly, their share in the collection of toll revenue. The board, whose attention was called to this matter on several occasions, have at last resolved to decline to grant the prayer and directed the council to refer the matter to the Government. The whole correspondence, together with all that was said in the previous years on the point, was submitted to the Government along with the annual report for 1894–95, with full expectation that the Government will cause the district board to reconsider the question. But the council much regrets to find that the Government have been pleased to do nothing beyond referring it to the Collector's remarks on the subject. I must respectfully beg to submit that the Collector's remarks on the subject, as contained in paragraph 3 of his endorsement on the administration report for 1894–95 embodied in G.O., No. 1802 M., dated 30th October 1895, have little application. Even supposing that the council showed no leniency whatever in granting remissions and no laxity was manifested in the collection of arrears dues, as has been supposed, the utmost that the municipality can save by all these means cannot go far beyond Rs. 1,000, which is but a small figure when compared to the great loss sustained by the municipality by the fall in the tolls revenue, which was once so high as Rs. 18,000 including the district board's share. The council is still of opinion that the district board is not entitled to such a large share of the tolls revenue of this municipality for reasons already shown in my letter on the subject, a copy of which has been forwarded to the Government along with the annual administration report of 1894–95. The council is of opinion that the district board will only be doing justice if they should be pleased to grant to this municipality what they have so generously granted to Vizagapatam and other municipalities, instead of leaving it to struggle against financial difficulties as it is now doing with its slender sources of revenue. The council particularly begs to bring this subject to the prominent notice of the Government and requests them to call for the previous correspondence on the subject and finally decide the question in dispute between the municipal council and the district board. Considering the financial condition of the municipality and the present requirements of the town, the council trusts that Government will be pleased to direct the district board to make some concession at least if they cannot grant a total remission and thereby help the municipality in improving its finances. The Government, it is fully believed, are quite aware of the various schemes the municipality has to take up, which are being put off more or less for want of funds, but which cannot be put off for ever, since a remedy for its sad state of drainage and water-supply, which affects the health of so many thousands of people left under its care, is becoming more and more urgent and indispensable. The council ventures, therefore, to bring the subject once more to the notice of the Government, fully expecting that, in view of the circumstances stated above, they will now be pleased to grant its prayer.

12. *II.—Realizations under Special Acts.*—In the current year a license fee of Rs. 45 was collected under Act II of 1888 from one Sangale dramatic company for erecting

a pandal for making performances. A similar fee of Rs. 35 is expected to be collected from another company that is most likely to arrive here shortly, making in all a total of Rs. 80 under this head.

13. *III.—Revenue derived from Municipal Property and Powers apart from Taxation*— (1) *Produce of Lands and Gardens.*—The Victoria Jubilee park is expected to fetch Rs. 300. The grass growing in it was leased out for Rs. 180 for eight months in the year. The sale-proceeds of the other produce will be Rs. 120, making in all Rs. 300.

14. (2) *Slaughter-house Fees.*—In the current year, the right of collecting fees at the slaughter-house was put to auction and was struck out to the highest bidder at Rs. 760. This is much more profitable to the municipality than the measure adopted last year when the fees were collected departmentally which fetched a net income of only Rs. 554.

15. (3) *License Fees.*—There is much scope for improvement in this portion of municipal revenue. In this connection, I beg to submit that there is a wide complaint from the persons concerned that they are taxed twice, as most of them have to pay on the same account a license fee and a profession tax. It is found to be very difficult to convince them of the reasonableness of the council's demands. Some difficulty is accordingly experienced in the collection of fees under this head.

16. (4) *Fines under Municipal and other Acts.*—This item calls for no explanation except that the trial of cases by Bench Magistrates is being held in the municipal office instead of at the Taluk Magistrate's office which is situated at one end of the town. This has caused great satisfaction to the public at large as also to the municipality.

17. (5) *Other Sources.*—This heading includes several petty items, of which the following only are worth noting :—

Sale of rubbish, Rs. 210, which is expected to fetch a larger sum than was originally estimated.

Fees from public library, Rs. 30, which was opened only a short time ago.

The other items call for no special remarks.

18. *IV.—Grants and Contributions.*—The provincial contribution towards the normal training of teachers, the gymnasium and the building and furniture grants have not been received as yet as usual. Steps will be taken to recover them.

19. *V.—Miscellaneous*—(1) *Private Scavenging Fees.*—The difficulties experienced in collecting the fees in advance have been repeatedly brought to the notice of the Government both by my predecessors and by myself. The council is paying its utmost attention to the subject. The method of refusing the service of municipal scavengers to those who do not pay in advance and prosecuting people for filthy compounds is also being employed. The cost of establishment is reduced and the number of houses scavenged and the rate of fees have been increased. Every attempt is being made to make the establishment as nearly self-supporting as possible.

20. (2) *Other Sources.*—There is an increase in this small item owing to the numbering of carts being increased in the year. The other petty items call for no special remarks.

Expenditure.

21. *Grant I*—(1) (*a*) *Communications.*—A sum of Rs. 180 was spent in rebuilding the bridge crossing over the Maharajapeta canal which was greatly damaged during the heavy rains, when all the traffic over the road had to be stopped for some time. The work was completed at an actual cost of Rs. 171 only, Rs. 9 being the amount shown under probable charges for the sake of round number. Sanction is solicited for the charge.

22. (*b*) *Buildings.*—The amount provided for in the budget was Rs. 350, while the actual expenditure is Rs. 610. The council has purchased an iron latrine of ten seats at a cost of Rs. 610, including railway, &c., charges. The same was inspected by the Sanitary Commissioner in his recent tour in these parts. Sanction is solicited for the increased expenditure over and above the budget grant.

23. (*c*) *Drainage.*—In accordance with the instructions contained in G.O., Mis. No. 314 M., dated 28th February 1895, the council kept the provision of Rs. 600 under the head unutilised, with a view to providing means to meet the preliminary charges of taking levels, &c., for the drainage scheme which His Excellency the Governor in Council is expected to sanction. But the Sanitary Engineer does not seem to have made any arrangements as yet for the preliminary survey. Only Rs. 150 were spent for petty drainage works.

24. (*d*) *Water-supply.*—There are three drinking-water wells in Dasannapeta—a suburb at the eastern end of the town recently added to the municipality. These wells wanted urgent improvements as their water is very largely used, not merely by the people of that part of the town, but also by others who live far off from them, the water of which being found to be very pure. The three wells were improved by the construction of rims, parapet walls and platforms. The amount was properly spent and the wells are now being freely resorted to by the public. Sanction is solicited for the additional provision over the sum allotted in the budget.

25. (2) (*a*) *Repairs—Communications.*—The sum provided for will be fully utilised. During the year many streets and lanes have been thoroughly repaired and several lanes which were long neglected have also been put into order. The general condition of the roads in the town has been fairly good.

26. (*b*) *Buildings.*—The work of repairing the choultries at Buchanna's tank was not taken up as the building has totally come down and cannot be repaired with the amount of Rs. 200 provided for in the budget. The existing latrines were repaired at a cost of Rs. 300.

27. (*c*) *Drainage.*—No work on a large scale was taken, in expectation of the drainage scheme which is so imminently wanted.

28. (*d*) *Water-supply.*— This requires no explanation except that certain wells in the town were repaired and silt removed from them. Other items in this grant call for no remarks.

29. The excess expenditure under (1) (*a*), (*b*) and (*d*) can be met from the savings remaining unutilised under (1) (*c*), (2) (*b*) and (*c*). Sanction is therefore solicited for these transfers. A statement of transfer of allotments is herewith submitted for the sanction of Government.

30. *Grant II*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—It was originally under contemplation that two teachers should be sent for training. Rs. 120 were therefore provided for in the budget, but only one teacher was actually sent for training during the year and hence Rs. 60 only were spent under this head.

31. (2) (ii) *On Salary-result system.* — The Muhammadan, Pariah and night schools worked closely with the amounts provided for in the budget in the matter of their expenditure.

32. (4) *Results Grants.*—Although Rs. 2,000 was provided against the head, yet in no year was the sum fully utilised. Rs. 50 were therefore reduced from the allotment.

33. (6) *Inspection*—(i) *Establishment and* (ii) *Contingencies.*—These items call for no remarks.

34. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—The amount will be fully utilised, as there are applications pending for payment of these grants from several schools.

(*b*) *Common Gymnasium.*—The gymnastic institution worked in strict accordance with the figures sanctioned by Government in the budget.

(*c*) *Other Items.*—Of the sum of Rs. 3,000 contributed by M.R.Ry. Perla Narayanachetti Garu for the opening of a public library in 1894–95, a sum of Rs. 2,415 was spent in that year. Out of the balance, a sum of Rs. 244 has already been spent in the current year. Rs. 96 are required for the payment of the bill for certain Sanscrit books purchased locally. Hence there will be Rs. 340 spent under other items.

35. *Grant III*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The amount originally provided for in the budget was intended for the payment of a trained midwife proposed to be employed in lieu of the unqualified one now in service. The council applied to the Principal of the Medical College for a trained midwife, but it could not procure the services of one. Hence the full amount is not necessary.

36. (3) *Vaccination and* (4) *Registration.*—There is no deviation in either of these items from the sum sanctioned in the budget, and hence these require no explanation.

37. (5) *Conservancy*—(*a*) *Establishment.*—The same establishment was entertained at the same rates as those shown in Statement II-B of the budget for 1895–96, except that, since the month of May last, the lighting superintendent who was previously sent for being trained as sanitary inspector having returned was made chief sanitary inspector on a pay of Rs. 17–8–0 and one of the old sanitary inspectors was transferred from the conservancy establishment as lighting superintendent on a salary of Rs. 10. Thus there will be an additional charge of Rs. 7–8–0 per month in the conservancy and a saving of Rs. 2–8–0 per month under lighting. The net additional charge will be Rs. 5 per mensem. A proposition statement has already been sent to Government for sanction.

38. (5) (*a*) (ii).—There is an increase of Rs. 700 over the amount sanctioned in the budget. Two iron night-soil carts of large size drawn by bullocks as well as two hand-carts were purchased for the use of the conservancy; besides, 100 iron dust-bins were also purchased. Hence the increase under this heading. The sanction of Government is solicited for the additional charge.

39. (5) (*d*) *Contingencies.*—A large supply of disinfecting powder and carbolic acid was got ready for the use of the conservancy. It was by the large and prompt use of this powder in the big sewer leading to the Pedda Cheruvu that the obnoxious smell of the same was greatly put down during the year. Hence there is an increase of Rs. 220 over the budget, for which sanction is solicited.

Other items under this grant call for no special remarks.

40. *Grant IV*—(1) *Lighting*—(*a*) *Establishment.*—Owing to the transfer of a sanitary inspector on Rs. 10 to this department, there has been a decrease in the expenditure. For further particulars *vide* paragraph 37 *supra.*

41. (3) *Choultries*—(*c*) *Feeding Travellers.*—The increase is due to expenditure incurred in feeding certain helpless poor whose houses were subjected to fire accidents.

42. (6) *Public Gardens.*—There is no alteration in the establishment and contingencies. Hence the charge is stationary.

(6) (*c*) *Park Works.*—From the office records of the past several years, commencing from 1889–90 when the Victoria Jubilee Park works were first begun, it would appear that the Government were pleased to sanction sums exceeding Rs. 2,000 a year from time to time upon the representations made as to the necessity of executing such works in the park as levelling the grounds, laying out roads, sinking wells, excavating tanks and enclosing it by a strong masonry wall. Of all the works that were executed both by donations from private gentlemen and by allotments from municipal funds, the construction of the compound wall has been found very useful and necessary. Somehow, during the past seven years the park has been in existence, a strong masonry wall has been constructed from time to time almost all round with the exception of a distance of a few hundred yards, which, if left unenclosed, the expenditure incurred and labour spent already in connection with it will be rendered useless, as through the unprotected portion cattle, donkeys and pigs find easy entrance into it. There is a large agricultural population living in about three or four hundred houses close to the unenclosed part, whose cattle cannot be kept off by the existing livefence raised where the wall has not been built. Close to the same, there is also a group of houses occupied by mat-makers who largely own pigs which they let loose through the unprotected portion during the nights. In spite of the council's efforts in pounding the cattle, &c., trespassing upon the park grounds, it is found impossible to preserve the many valuable plants from being destroyed by them. This is why my predecessors have pointed out the necessity of constructing

a compound wall all round the park, and the Government have been pleased to sanction the sums allotted under park works (of which the cost of constructing the compound wall forms part) ranging from Rs. 1,000 to Rs. 400 from year to year according to the necessities of the time. Now the council very much regrets to find that Government insist upon refusing to sanction a small amount of Rs. 360, perhaps under the impression that the council is wasting away the amount thus recommended, which is far from being true. In the opinion of the council, on the other hand, it would be simply wasting all the money that has hitherto been spent upon the park if it is not allowed to enclose it with a masonry wall entirely. The Government may be of opinion that any sum spent upon the park is a luxury, as is usually the case with parks in other places. But the Jubilee park at Vizianagram, in the humble opinion of the council, cannot be taken to be a luxury if it be remembered what great nuisance this large site, situated in the very heart of the town, was causing before it was converted into a public recreation ground. The council will be the last to recommend any expenditure on luxuries, when it is so fully conscious of the most pressing wants of the town. It is feared that, if the enclosure of the park be not completed, the object of opening the institution cannot be fully realised, as the nuisance referred to cannot be totally removed. The council accordingly ventures once more to submit most respectfully to the Government the strong necessity of completing the enclosure of the small portion that yet remains to be finished, and trusts that Government will be pleased to accord sanction for the provision made in the budget, besides sanctioning the amount already reported to have been spent in the current year in anticipation of Government sanction. The council begs to point out that in a year or two the work of enclosure will be fully completed, after which only a small outlay will be all that may be required for keeping the wall in good order.

43. (9) *Other Charges.*—The expenditure under (ii) and (iii) is of a fluctuating nature and depends much upon the circumstances of the year. In the year under report, stray pigs and dogs were largely destroyed and hence the increase. Bills for printing municipal proceedings, which were somehow not sent for upwards of two years, were lately received and they will be paid for to the extent noticed in the revised estimate.

(iv) *Compensation for Lands.*—The parchery in the close proximity of the present municipal office building on its eastern side was notorious for its filthy condition. Their situation between the town police station on one side, the day girls' school of the Hon'ble the Maharajah on the other side and the municipal office on the third side was long a source of intolerable nuisance, and so in the time of several of my predecessors their removal was attempted but was not carried out somehow. I could not postpone their removal any longer and I accordingly managed to purchase them at a cost of Rs. 550. Twenty-one huts were removed and there are four more which will have to be purchased within the near future. If the purchase of these huts had been postponed, the Hon'ble the Maharajah's officials would have got them, in which case there would have been no room for extending the municipal office compound, which was very small before the purchase of the parchery was effected. Sanction is therefore solicited for the same. Other items call for no remarks.

44. *Grant V.*—There has been no change whatever under this grant and accordingly it calls for no remarks.

The year is estimated to close with a balance of Rs. 2,850.

Budget Estimate for 1896–97.

45. Including the opening balance as per revised estimate of 1895–96, the total receipts as estimated for 1896–97 will be Rs. 34,500, against the sum of Rs. 32,900 in the revised estimate and Rs. 31,200 in the budget estimate for 1895–96.

Receipts.

Of all the items under the major head "Municipal rates and taxes" there is not a single case in which it is circumstanced to cause any alteration in its resources. The tax on arts will be Rs. 3,700, including Rs. 3,200 of the current and Rs. 500 of the arrear demand, while a sum of Rs. 9,300 of the current and Rs. 700 of the arrears

and Rs. 80 of the current and Rs. 20 of the arrear demands under tax on buildings and lands, respectively, are estimated to be collected. The collections from tolls revenue cannot be expected by any means to be more than Rs. 9,000, as there is no hope of fetching a larger amount by auction sale, regard being had to the circumstances of the current year's transactions. The receipts under tax on vehicles, animals and carts are put down to be the same as in the current year, as there is no room for hoping to get more than in the year 1895–96.

Realisations under Special Acts.—The amount shown under "Fees under Act II of 1888" is not certain in itself.

Although much hope is cherished of being able to make more money than what is shown under certain items of major head, (4) "Revenue derived from municipal property and powers", such as (*b*) ii and iii, (*f*) ii and (*g*) ii, and (*h*), the council cannot be too sanguine of raising larger sums than those shown now, as it all depends upon the future circumstances.

Private Scavenging Fees.—The council is proposing to fix the rate of fee upon every house with reference to the number of inmates of each house and so it is hoped that a larger sum than is now estimated can be collected. But as the amount that can be so collected cannot be easily guessed, the usual sum is shown for the present.

Other items under the receipts call for no remarks.

Expenditure.

46. Of the sum above shown as estimated, viz., Rs. 34,500, it is proposed to spend Rs. 31,200 as shown under, leaving a balance of Rs. 3,300 for the year 1897–98 :—

		Rs.
Grant	I	
„	II	8,300
„	III	3,600
„	IV	12,570
„	V	3,920
Refunds	.. ..	2,770
		40
	Total ..	31,200

47. *Grant I.*—The sum of Rs. 8,300 allotted under public works is proposed to be spent on the following works :—

(1) (*a*) The bridge connecting the Maharajahpeta with Sunkaravidhi junction road near the Maharajahpeta cow-shed requires improvement and its apron shall have to be raised up. Rs. 200 are therefore provided under (1) (*a*) Communications.

Buildings—New Works and Repairs.—Owing to the insufficiency of the provision made for repairing the choultry at the Buchanna's tank, the work was not taken up on hand in 1895–96. The council proposes to provide Rs. 400 for rebuilding it and enclosing it all round and to convert the same into a shed in the cremation ground. It is much used by the public as it is situated close by the Suntapeta cremation ground. A sum of Rs. 300 also is allotted under (2) (*b*) in order to provide funds for repairing the other municipal buildings. The council had to omit the provision of Rs. 500 made by the Director of Public Instruction for new works in deference to the remarks of the Government, who cancelled a similar provision made by the council in the last year's budget : *vide* G.O., No. 288 M., dated 26th February 1895. The council will be glad to make a subsequent allotment provided the schemes in consideration of which the allotment has been cancelled by the Government in the last year be not taken up in the course of the year under report.

Drainage—New Works and Repairs.—The provision of Rs. 600 under (1) (*c*) and Rs. 400 under (2) (*c*) (i) is made for the following purposes. As in the last year, Rs. 600 are provided as required in G.O., Mis. No. 314 M., dated 28th February 1895, for the preliminary charges in connection with the drainage scheme which the Government are expected to sanction within the near future. The remaining sum of Rs. 400 under (2) (*c*) (i) are required for repairing such of the old drains as may require urgent repairs.

(2) (*a*) *Repairs—Communications.*—The current year's provision is repeated. The amount allotted is more than 50 per cent. of the estimated income from tolls. Several roads are being repaired in the current year and the general condition of the roads is much bettered and so the provision made will be sufficient for the year 1896–97.

(2) (*c*) (ii) *Drainage—Establishment for flushing drains.*—This is a very important item, the sanction of which the council should earnestly request the Government to accord. The drainage of the town is very defective. Owing to their levels being faulty, they do not discharge their contents freely and small quantities of sewage matter remain collected here and there. Besides, the washings from the houses stagnate and form into a black, pasty fluid emitting forth a very offensive smell. Unless these drains are flushed with water, the awfully bad smell emitted from them cannot be avoided. Attempts have been made to remove the semi-liquid contents of the drain by buckets, which only results in increasing the nuisance by spoiling the edges of the drains where they are deposited till they are removed by carts, thus presenting an ugly sight to the passers on roads besides emitting bad smell. In consequence of this, the flushing of drains at least once a week is imperatively necessitated. The Sanitary Commissioner in his recent inspection tour to this municipality found the necessity of flushing the drains and recommended the advisability of employing drain-flushers. The council therefore is bent upon employing a gang of flushers independent of the regular conservancy staff in order to get the drains of the town flushed by them by turns, so that every drain may be flushed at least once a weak. With this object in view, it is proposed to employ eight flushers at Rs. 3 each.

(2) (*d*) *Water-supply*—(ii) *Establishment.*—The number of tank-watchers at present is not sufficient and the drinking-water tanks in the town cannot be said to have been properly kept free from pollution, although they are watched by men. In the opinion of the council there should be at least two watchers at each tank, so that one of them may be able to relieve the other from duty. There are four tanks in the town that are now being conserved—the Ayyakoneru, the Buchanna's tank, the Kittaiya and Dasannapeta tanks and the Park tank, besides the water-course of Ayyakoneru where there is one watchman. As the Ayyakoneru, which covers an area of 145,200 square yards and which is most frequented, is guarded by only two men, the council thinks it desirable to have not less than three watchmen. At each of Kittaiya and Buchanna tanks there is only one watchman and so the council proposes to entertain two more additional watchmen on Rs. 3 each and raise the salary by As. 8 of each of the two men that have hitherto been drawing only Rs. 2–8–0, which is considered very low. By the above arrangement there will be one tank watchman on Rs. 4 and eight watchmen on Rs. 3 each and their work may fairly be distributed as follows :—

Ayyakoneru	3
Water-course of Ayyakoneru	1
Buchamas's tank	2
Kitaiya's tank	2
Park tank	1
Total ..	9

This arrangement will cause these tanks to be watched at all hours of the day. A proposition statement of the several charges proposed under this grant is herewith forwarded for approval and sanction of Government.

(3) *Establishment*—(4) *Tools and Plant and other Stores.*—The usual provision under "Establishment" is made, as there are no changes proposed in expenditure of this head. Rs. 150 are considered sufficient to meet the charges under "Tools and plant."

48. *Grant II, Education*—(i) *Training Schools*—(*b*) *Stipends to Normal Students.*—The provision of the previous year's budget is repeated.

(2) (ii) *On Salary-result System.*—The provision made under (*a*) Establishment is raised by Rs. 20, as it is intended to raise the salary of the second master of the Muhammadan school, who is a trained man, by Rs. 1–8–0 as sanctioned by the council,

although the Director of Public Instruction recommended an increase of Re. 1, and in (*b*) and (*c*) the provision made in the last year's budget is repeated in consideration of the facts that the results grants to these schools never exceeded that amount for the last four years and that some furniture is being supplied to these schools in the current year.

(4) *Results Grants.*—The sum provided under this head in the budget for 1895–96 is repeated. As the Assistant Inspector of Schools seems to presume, the complaint of delay in making payments of bills cannot be met by additional allotments under the head. The finances of the council will not admit of any increase in the allotments. The council cannot see the force of the remark of the Assistant Inspector of Schools that it does not maintain schools of its own. When the council perceives the necessity of starting such schools, I am confident that it will do so, but at present it perceives no necessity of incurring any heavy expenditure of the kind so long as there are primary schools attached to the Hon'ble the Maharajah's college and the Ripon Hindu high school for the latter of which it is paying a result-grant of nearly Rs. 400 a year. The cause of disallowing excess grants earned is obvious. Excess grants to the results schoolmasters are paid ten per cent. over the amount assigned originally by the educational officers. The responsibility of making the assignments having been entirely left to those officers, the council cannot see the fairness of the argument that the refusal of excess grants recommended over and above the 10 per cent. allowed have dispirited the managers. If the council disallowed excess grants thus recommended, it was because it could not see the propriety of granting to one school what it had saved from the assignment of another, especially when the responsibility of the original assignment rests entirely upon the Assistant Inspector of Schools. Any savings thus effected, either owing to the incapacity of some of the schools or the over-estimates of the inspecting officers, may be utilised, in the opinion of the council, on more emergent purposes having primary claims upon municipal funds. Having reference to the actual amounts spent under this head, it is found that in no previous year the payments exceeded Rs. 1,780. The bills received up to date for the current year amount to Rs. 1,677, whereas the current year's provision is Rs. 2,000. Under the circumstances stated, the council cannot see the necessity of accepting a still higher figure than Rs. 2,000, which is also previous year's provision under this head.

(6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment.*—In deference to the recommendations of the Director of Public Instruction, an increase of one rupee is allowed to the inspecting schoolmaster.

(7) *Miscellaneous—Building and Furniture Grants.*—As recommended by the educational authorities, Rs. 300 are provided under this head, as also Rs. 240 under (*b*) Common gymnasium.

(*c*) *Other Items.*—Last year the Government were pleased to remove the provision made for a drawing master at the representation made by the council with regard to the financial aspect of the question. The council sees no perceptible improvement in its revenue over that of the previous year's when tolls were its best paying concern, and hence the council omitted the provision this year also, as it believes that the Government will not accord sanction even under the present circumstances. The question may be favourably considered in submitting the budget for 1897–98.

In addition to what all was said above, the council begs to represent that there is a public library to be maintained by it. The donor, M.R.Ry. P. Narayanachetti Garu, is prepared to provide means for its permanent maintenance shortly and he therefore leaves its present charges to be borne by the municipality. The council has entrusted the duties of the custody of the library to one of its registrars of births and deaths of the ward in which the library is located, having fixed the park pavilion to be the registrar's office. He is also made to exercise close supervision over the park establishment. Hitherto the man is drawing only Rs. 10 as registrar. I proposed to give him an increase of Rs. 3 in consideration of the additional work assigned to him as library custodian, as that could be expected to be met out of the receipts realised from the members of the library, on each of whom a fee of As. 12 per quarter is levied. The council has been pleased to raise the amount to Rs. 5. The usual proposition statement is herewith forwarded.

49. *Grant III*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—It has been brought to the notice of Government in the latest annual administration report that there is a great necessity of improving the medical aid available in the town. The town having been extended of late towards the north and east considerably, the Hon'ble the Maharajah's dispensary, which was built several years ago at its western extremity and now presided over by an hospital assistant, is hardly able to meet the present wants of the people. The police dispensary situated in the centre has been all along presided over by a medical officer of superior attainments and greater experience who has always been kind and courteous to the general public by way of giving sound medical advice and undertaking to treat patients at home for moderate fees whenever he could command leisure, for which the middle classes are highly grateful to him. Through that institution the people have been enjoying the benefit of having at least one medical officer in their midst who is both capable of treating intricate and complex cases which may safely be entrusted to him and who is within the reach of at least the middle classes who cannot afford to obtain the services of the cantonment doctor who is also far removed from the town. As the dispensary is intended only for the police people, its medicines could not be allowed for the use of the public, but still the advice of the officer was valued highly and for the last four or five years it was thought necessary to request the Government to convert it into a civil dispensary and throw it open to the public. The necessity of making such a prayer has steadily increased and the council is of opinion that it can no longer be put off. To its great disappointment, it has learnt that the Government is contemplating the abolition of the police dispensary, which measure will deprive the public of even the small benefit which they have been enjoying especially just at a time when they were going to ask for more. Under these circumstances, the council would gladly undertake to open a dispensary of its own with a competent medical officer at its head, should funds permit. The financial condition of the municipality as well as its pressing wants are so well known to the Government that I need hardly say that it is impossible to think of opening an institution of the kind at present. After a long discussion of the subject on several successive meetings, it has resolved upon most respectfully submitting to the Government the necessity of opening a civil dispensary and requests that the Government will be pleased to convert the police dispensary, which is happily situated in the centre of the town, into a *quasi*-government institution and throw it open to the public, causing thereby the retention of a medical officer of the rank which the present incumbent holds and free distribution of medicines to the poorer classes. If the Government is unwilling to meet the entire expenses of the institution, the council will contribute the utmost that it can afford under the present financial circumstances and has accordingly provided Rs 600 towards this purpose. As the subject was discussed in the council with great enthusiasm and earnestness, I am confident that it will most willingly contribute more towards this most useful institution at some future time if its finances should improve. Meanwhile it trusts that the Government will be doing immense good to the public and thus add to the munificent charity of the Hon'ble the Maharajah, who has had a dispensary of his own maintained entirely from the Samustanam funds for over a quarter of a century.

(3) *Vaccination*—(*a*) *Establishment.*—In consideration of the very satisfactory work shown by the vaccinator in spite of the many difficulties experienced in enforcing compulsory vaccination in the town and in consideration of his single-handedness in the work, an increase of Rs. 2–8–0 over the salary of the vaccinator is provided for which the council earnestly requests the Government to accord sanction.

(5) *Conservancy*—(*a*) (i) *Establishment.*—Statement II-B and the proposition statement explain the various changes proposed to be effected in this department. The trained sanitary inspector was appointed on Rs. 17–8–0 in May last. He is an intelligent and a capable young man and is giving satisfaction to the council; besides, he is a man certificated to have passed the Government technical examination held in last April when he stood first in the list of successful candidates. He therefore deserves encouragement. The council is willing to give him an increase of Rs. 7–8–0 to raise his pay to Rs 25. Sanction is solicited for the proposal. Further, in deference to the views of the council, an increase of Re. 1–8–0 and Re. 1 is recommended for two sergeants who

are pensioned seroys now drawing Rs. 7–8–0 and Rs. 4 respectively. In my opinion they can wait till they get promotion in the department. This would not disturb the present scale of establishment. There are some roads for which there are no conservancy sweepers. These roads are now being swept only twice a week in the evenings. It is found necessary to provide each of them with a sweeper. Hence eight sweepers at Rs. 2 are proposed to be added to the conservancy establishment. Sanction is solicited, therefore, for the provision. The rest of the establishment is proposed to be maintained as usual.

(*a*) (ii) *Other Charges.*—This is a very important item. Rs. 2,700 are provided to meet the charges of hire of conservancy carts employed in removing the street-refuse and night-soil to the depôts, and of the purchase of dust-bins and such like. Conservancy iron carts which will have to be repaired and about a hundred more dust-bins will have to be purchased, as in the absence of which it will not be fair to prosecute people for infringing the municipal laws and bye-laws. Sanction is solicited, therefore, for the provision.

(*b*) *Private Scavenging.*—With a view to minimise the loss sustained by the council, it resolves to reduce the scale of establishment, having found it to be superfluous to some extent. The proposition statement shows the details. Sanction is solicited for the provision.

(*c*) *Cholera Charges.*—In accordance with the directions contained in the rules framed for combating cholera epidemic as notified in G.O., No. 1028 M., dated 26th June 1895, a provision of Rs. 1,000 is made. For further particulars a separate communication will be submitted to Government on the aforesaid Government order.

(*d*) *Contingencies.*—As a good quantity of disinfectants was purchased in the current year, a provision of Rs. 100 will be sufficient for the contingencies.

50. *Grant IV*—(1) *Lighting* (*a*) *and* (*b*), (2) (*a*) *Market establishment*, (3) *Choultries and* (4) *Clock Tower.*—There is no alteration proposed in these departments as also in the public gardens establishment.

(6) (*c*) *Park Works*—*Vide* paragraph 42 (6) (*c*) Park works *supra.*

(9) *Other Charges*—(iii) *Printing.*—The bills for printing municipal proceedings which are being printed in the local press are pending payment. These bills, the submission of which has been delayed for the last two years, have been received a month ago, and as their amount is to be paid in the current year, no provision having been made for the same in the last budget, they will have to be paid in the year 1896–97, and hence the increase in the allotment over the revised estimate.

(iv) *Compensation for Lands.*—As explained in paragraph 43 (9) (iv) of the report there are still four or five thatched houses belonging to the Pariahs which remain yet to be purchased, which if neglected will continue to cause the already unbearable nuisance. A provision of Rs. 150 is made to meet the charge.

Other items under Grant IV call for no remarks.

51. *Grant V*—(*a*) (1) *Office Establishment.*—I am glad to bring to the particular notice of the Government that the council, at the budget meeting attended by thirteen councillors out of sixteen, unanimously resolved to recommend an increase of Rs. 15 to the pay of the municipal secretary and manager in consideration of his long service and superior capabilities. The secretary, Mr. A. Venkatram Pantulu, has served the municipality for more than twenty-two years and has all along, it would appear from the office records, rendered high satisfaction to the council. His work in the office has been reported year after year to be very satisfactory by the auditor, whose remarks after the last year's audit have been quoted in the latest administration report, as the audit report happened to be received while the administration report was being drafted. I must thankfully acknowledge the material assistance rendered by him in the revision of house-tax, which was raised by no less than Rs. 3,500 during the current year. The council, in my opinion, has only done him justice in recommending this increase and I fully trust that the Government will no doubt be pleased to sanction the same. If this increase be sanctioned his pay will be raised to Rs. 60, which cannot be considered too high for one of his service and capabilities,

especially when it is remembered what heavy and responsible work naturally falls on such an office in municipalities presided over by honorary Chairmen who are not full-time officers. I may also add that even after allowing him the increase, the charges of office establishment would still be below the percentage usually allowed out of the municipal revenue for the purpose. Beyond this, no other change is proposed in the charges of the office establishment except an increase of half-a-rupee to the office sweeper whose pay is too low, being only Rs. 3–8–0. A proposition statement is forwarded for the proposed changes under this head.

Other items call for no explanation.

52. It is much to be regretted that the submission of the budget report was unavoidably delayed owing to the thorough revision of house-tax assessment. All the houses in the town, of which there are nearly 8,000, had to be measured and their annual rent values carefully calculated for their assessment. The objections of the tax-payers had to be heard before the final demand could be settled. All this required much time and has cost great labour. For several weeks no other work could be done in the office besides that connected with the assessment of house-tax. This is the main cause of the delay in the submission of the budget, which it can be assured will not be repeated.

—

Forwarded.

10*th February* 1896. (Signed) L. C. MILLER,
Princl. Asst. Collector.

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Forwarded.

15*th February* 1896. (Signed) W. A. WILLOCK,
Collector.

Vizianagram.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 611 m of 1896, dated 18th Feb. 96 from the Chairman, M.C. Vizianagram

Current No. 733 m of 1896, dated 27th Feb. 96 from the D.D.I.

Current No. 776 m of 1896, dated 28th Feb. 96 from the Sanr. comr.

Current No. of 189 , dated from the

Order— No. 527 m & 25/3/96

The estimated receipts and charges of the Vizianagram Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year 1895-96 and the actuals of 1894-95.

	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	2659	2550	1280	2850
Tax on Arts	2528	3200	3700	3700
Tax on Buildings and Lands	6680	7900	10100	10100
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	2863	2950	2750	2750
Tax on Carts	1598	1600	1710	1700
Tolls	12000	9000	9000	9000
Realizations under Special Acts	..	..	80	30
Rent of Lands, Buildings, &c , and sale-proceeds of Lands,&c.	402	340	320	320
Conservancy Receipts	236	150	210	250
Fees and Revenue from Educational Institutions ..	5	..	50	70
Fees and Revenue from Medical Institutions	..	..	..	..
Income from Markets and Slaughter-houses	654	600	760	760
License fees	208	250	250	300
Other fees	2	20	10	10
Fines under Municipal and other Acts	770	600	600	620
Interest on Investments and premium on Loans ..	224	180	180	180
Grants and Contributions from Government	..	180	180	140
Do. from Local Boards	..	..	..	..
Do. from other bodies	3000	..	..	..
Recoveries for services to private individuals	1153	1600	1600	1600
Miscellaneous	50	80	120	120
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..
Advances Recovered	..	..	..	..
Total ..	35032	31200	32900	34500

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97.
	Rs.	Rs.	Rs.	Rs
Grant I.				
New Works—				
Communications	380	-	180	200
Buildings	484	350	610	400
Drainage	284	600	150	600
Water-supply	57	100	300	300
Repairs—				
Communications	7244	4500	4500	4500
Buildings	319	500	300	300
Drainage	292	400	300	700
Water-supply	367	350	360	550
Establishment	567	600	600	600
Tools and Plant and other Stores	222	200	200	150
Contributions for Public Works	-	-	-	-
Total ..	10217	7600	7500	8300
Grant II—				
Training Schools	81	120	60	120
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Result System	709	670	670	690
Salary Grants				
Result Grants	1779	2000	1950	2000
Combined Grants	-	-	-	-
Inspection	189	190	190	200
Miscellaneous	174	300	300	300
Common Equipment	2647	220	560	290
Total ..	5579	3500	3730	3600
Grant III—				
Hospitals and Dispensaries	154	180	160	780
Contributions	103	100	100	100
Vaccination	248	230	230	260
Registration of Births and Deaths	241	250	250	250
Conservancy, Road-cleaning and Road-watering ..	9795	9650	10610	11180
Total ..	10541	10410	11350	12570
Grant IV—				
Lighting	2516	1770	1750	1740
Markets and Slaughter-houses	220	120	130	120
Choultries	195	180	200	200
Traveller's Bungalows	48	50	50	50
Avenues				
Public Garden, Survey of Land, Fire and other charges.	1225	1340	2008	1810
Total .	4204	3420	4130	3920
Grant V—				
Supervision and Management	2700	2670	2690	2770
Repayment of Debt	-	-	-	-
Interest on loan	-	-	630	-
Advances Recoverable	-	-	-	-
Refunds	-	-	-	-
Discount	303	-	20	40
Pensions and Gratuities	210	-	-	-
Investments	-	-	-	-
Balance	1278	3600	2850	3000
Total ..	35032	31200	32900	34500

Revised Estimate for 1895-96.

2. The current receipts and charges are now estimated at Rs 31,620 & Rs 29,420 respectively, against Rs 28,950 & Rs 27,600 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on carts and buildings & that in the charges under Grants III & IV. The Municipal council request to be exempted from payment of at least a portion of the District Board's share of tolls, contained in paragraph 11 of the chairman's letter, will be referred to the Board for remarks. The transfer of Rs 200 from Grant I. Repairs buildings to New works, water-Supply and the allotments of Rs 700 & Rs 540 respectively

increase of Rs 1-8-0 and one Rupee respectively in the Salaries of the Second master of the Muhamma-dans School and the Inspecting Schoolmaster and the payment of an allowance temporarily of Rs 5 to one of the Registrars of Births and deaths for looking after the library are approved.

With reference to the chairman's remarks in para 48 regarding the payment of excess grants to Results Schools his attention will be drawn to para 3 of the Director's letter.

(4) Grant III. The remarks of the Surgeon General on the provision for hospitals and dispensaries should be expedited. The request contained in para 49 of the chairman's letter will be considered in the Judicial department. The proposed increase of Rs 2-8-0 in the Salary of the vaccinator which was increased by a further amount only in 1894-95 will be disallowed. The additions to, and alterations in, the conservancy and private scavenging establishments proposed in para 49 are sanctioned.

(5) Grants IV & V. The allotment of Rs 250 for the construction of the park wall will be struck out as the Government is not satisfied of the necessity for it. In the circumstances stated in para 51, the Salary of the municipal office manager will be raised from Rs 45 to Rs 50 which is a sufficient Salary for the manager in Southern India having regard to the cost of living; the proposed increase of eight annas in the pay of the Sweeper is approved.

Tion as to its necessity. The contribution for the central office establishments will be

a/s print- a drawing master may be considered as covered by the additional allotment sanctioned under G.O. of the Director.

Note. There are funds: the amt will be available from the saving effected on the proposed increase of the Manager's Salary. B.P.

Note
No use doing this now. The wall has been almost completely & not completely finished (the Chairman's personal responsibility may arise under para 2 supra). B.P.

Vizianagram Municipal Budget
for 1896-97

611 Misc.

C.S
C.S.

Note
Here is the last of the Municipal
budgets for 1896-97 -

Mue after rechecking &
Entering figs.

Done
KR
25/3

No. 527 M., 25TH MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. V. VENKATARAYASASTRI Garu, B.A., Chairman, Municipal Council, Vizianagram, to the Chief Secretary to Government, dated 1st February 1896, No. 238.

I have the honour to submit herewith the revised and the budget estimates for the years 1895–96 and 1896–97, respectively, together with the statements as prescribed in G.O., No. 2193 M., dated 10th December 1891, and the usual explanatory memoranda, duly approved of by the council at a meeting held on the 31st January 1896.

REVISED ESTIMATE FOR 1895–96.

Receipts.

2. The opening balance brought forward from the previous year 1894–95 as certified by the auditor is Rs. 1,278, or 1,280 in round figure. The receipts as estimated in the revised estimate amount to Rs. 31,620. The differences between the sums originally sanctioned in the year's budget and those in the revised estimate now framed are explained in all cases in column 7 of Statement VI.

3. The following is the abstract of the important sources of municipal revenue as compared with the previous provisions made in the budget grant under each head :—

No.	Item.	Revised estimate, 1895–96.		Budget estimate, 1895–96.	
		Rs.	Rs.	Rs.	Rs.
I.	Municipal Rates and Taxes—				
	(1) Tax on arts	3,700		3,200	
	(2) ,, on buildings	10,000		7,700	
	(3) ,, on lands	100		200	
	(4) ,, on vehicles	750		750	
	(5) ,, on animals	2,000		2,200	
	(6) ,, on carts	1,710		1,600	
	(7) Tolls	9,000		9,000	
	Total ..	..	27,260	..	24,650
II.	Realizations under Special Acts—Fee under Act II of 1888 ..	80	80	..	..
III.	Revenue derived from Municipal Property and Powers—				
	(1) Produce of lands and gardens	300		340	
	(2) Slaughter-house fees	760		600	
	(3) License fees	250		250	
	(4) Fines under Municipal and other Acts	600		600	
	(5) Other sources	470		350	
	Total ..	..	2,380	..	2,140
IV.	Grants and Contributions—				
	(1) Provincial grant for educational purposes	180	180	180	180
V.	Miscellaneous—				
	(1) Private scavenging	1,600		1,600	
	(2) Other sources	120		80	
	Total ..	..	1,720	..	1,680
	Grand Total ..	..	31,620	..	28,650

4. The collections in the first eight months, considering the special circumstances in the year, were good and might have been better had it not been for the thorough revision of house-tax effected by taking the detailed measurements of all the houses in the municipality and re-assessing them, which has altogether been an up-hill work, the last measurements having been taken in 1889. With a view to improving the financial condition of the municipality generally and providing means for making up the loss incurred under the head of tolls revenue, I have undertaken this arduous task and thoroughly revised both the house-tax and profession-tax registers, and my personal exertions have, to some extent, been attended with success, as may be observed in the subsequent portions of the report. I must acknowledge, in this connection, the hearty co-operation rendered by some of the municipal councillors and the entire office staff, who probably understood that a retrenchment would be the result if the financial condition of the municipality should be allowed to deteriorate as it has been the case of late. Of course the measures adopted have caused unpopularity to some extent as is usual in all cases of enhancement of revenue. I now proceed with my report in the order of the abstract contained in paragraph 3 above, in which it can be observed that there is an increase almost in every major head of receipts in the revised estimate.

5. *I.—Municipal Rates and Taxes*—(1) *Tax on Arts.*—The amount recoverable under this head includes the collectable portion of Rs. 700 on account of arrear demand and Rs. 3,000 which may fairly be expected to be collected from the current demand within the close of the current year. The whole of the collectable arrears will be realised and the rest will be written off as irrecoverable after careful scrutiny. Thus there will be only Rs. 700 carried forward to the next year's collections under the current demand of this year. Strenuous efforts will be made for the speedy collection of arrears and for the disposal of appeals against the current demand of my original assessment, of which there are no less than 250.

6. (2) *Tax on Buildings.*—The amount estimated to be collected under this head is made up of Rs. 9,300 of the current demand and Rs. 700 of the arrear demand. The latter figure represents the whole of the collectable sum out of the outstanding arrears of several previous years commencing from 1891–92. The remaining sum after careful scrutiny may have to be written off as irrecoverable. In the current year all the houses within the municipality were got measured and the annual assessments made afresh, which resulted in an increase of not less than Rs. 3,500 over and above the existing demand. I beg to point out that back-yards and court-yards which were omitted in previous assessments were also taken into account in fixing the annual rent value of each house. Much clerical work fell to the lot of both in and out door establishments, great and insurmountable difficulties were met with in disposing of the objections put forth by the public against the new assessment, and I am now confident that correct measurements and proper assessments have after all been secured at the end. This kind of work can better be done by an ex-officio Chairman with greater power in his hand, and it was done so in this municipality—not without great opposition, however—in 1888–89. The most difficult part of the work is completed and already 70 per cent. of the demand was collected. A sum of Rs. 1,200 is expected to be left uncollected at the close of the current year which will be carried forward for the next year.

7. (3) *Tax on Lands.*—As submitted by me in the last budget report, paragraph 7 (3), the demand under this head had to be reduced to its old assessment of Rs. 106 in the current year in view of the circumstances stated by me in the same paragraph of the report. The amount shown in the revised estimate comprises the sum of Rs. 20 and Rs. 80 out of the arrear and current demands, respectively, which are expected to be collected within the close of the current year. There will only be Rs. 24 of the current demand left uncollected at the end of the current year, which will be carried forward for the next year.

8. (4) *Tax on Vehicles.*—The entire sum as provided for in the budget estimate is expected to be collected at the close of the current year.

9. (5) *Tax on Animals.*—The amount provided for in the budget originally was Rs. 2,200, but owing to the reduction effected in the Hon'ble the Maarajah's

stables and cow-shed, the tax under this head is reduced. The receipts under this head are therefore expected to be Rs. 2,000 instead of Rs. 2,200 as was originally estimated.

10. (6) *Tax on Carts.*—The sum originally provided for in the budget was Rs. 1,600 and the amount now estimated to be collected is Rs. 1,710, of which Rs. 1,706 has already been collected. The increase under this head is due to the fact that all the carts that escaped taxation hitherto have been carefully brought to book and their owners made to register them.

11. (7) *Tolls.*—The right of collecting tolls was leased out in the year for Rs. 12,000, the whole of which will no doubt be collected. The contractor, however, complains that he has sustained a great loss, though the right of collection was sold to him for a much smaller sum than in previous years. The sad reduction under this head of revenue is caused by the advent of the East Coast Railway and has affected the financial condition of the municipality very seriously. The pitiable condition of the municipal revenue has been from time to time brought to the notice of the district board with a request that they should forego, either wholly or at least partly, their share in the collection of toll revenue. The board, whose attention was called to this matter on several occasions, have at last resolved to decline to grant the prayer and directed the council to refer the matter to the Government. The whole correspondence, together with all that was said in the previous years on the point, was submitted to the Government along with the annual report for 1894–95, with full expectation that the Government will cause the district board to reconsider the question. But the council much regrets to find that the Government have been pleased to do nothing beyond referring it to the Collector's remarks on the subject. I must respectfully beg to submit that the Collector's remarks on the subject, as contained in paragraph 3 of his endorsement on the administration report for 1894–95 embodied in G.O., No. 1802 M., dated 30th October 1895, have little application. Even supposing that the council showed no leniency whatever in granting remissions and no laxity was manifested in the collection of arrears dues, as has been supposed, the utmost that the municipality can save by all these means cannot go far beyond Rs. 1,000, which is but a small figure when compared to the great loss sustained by the municipality by the fall in the tolls revenue, which was once so high as Rs. 18,000 including the district board's share. The council is still of opinion that the district board is not entitled to such a large share of the tolls revenue of this municipality for reasons already shown in my letter on the subject, a copy of which has been forwarded to the Government along with the annual administration report of 1894–95. The council is of opinion that the district board will only be doing j stice if they should be pleased to grant to this municipality what they have so generously granted to Vizagapatam and other municipalities, instead of leaving it to struggle against financial difficulties as it is now doing with its slender sources of revenue. The council particularly begs to bring this subject to the prominent notice of the Government and requests them to cali for the previous correspondence on the subject and finally decide the question in dispute between the municipal council and the district board. Considering the financial condition of the municipality and the present requirements of the town, the council trusts that Government will be pleased to direct the district board to make some concession at least if they cannot grant a total remission and thereby help the municipality in improving its finances. The Government, it is fully believed, are quite aware of the various schemes the municipality has to take up, which are being put off more or less for want of funds, but which cannot be put off for ever, since a remedy for its sad state of drainage and water-supply, which affects the health of so many thousands of people left under its care, is becoming more and more urgent and indispensable. The council ventures, therefore, to bring the subject once more to the notice of the Government, fully expecting that, in view of the circumstances stated above, they will now be pleased to grant its prayer.

12. *II.—Realizations under Special Acts.*—In the current year a license fee of Rs. 45 was collected under Act II of 1888 from one Sangale dramatic company for erecting

a pandal for making performances. A similar fee of Rs. 35 is expected to be collected from another company that is most likely to arrive here shortly, making in all a total of Rs. 80 under this head.

13. *III.—Revenue derived from Municipal Property and Powers apart from Taxation*— (1) *Produce of Lands and Gardens.*—The Victoria Jubilee park is expected to fetch Rs. 300. The grass growing in it was leased out for Rs. 180 for eight months in the year. The sale-proceeds of the other produce will be Rs. 120, making in all Rs. 300.

14. (2) *Slaughter-house Fees.*—In the current year, the right of collecting fees at the slaughter-house was put to auction and was struck down to the highest bidder at Rs. 760. This is much more profitable to the municipality than the measure adopted last year when the fees were collected departmentally, which fetched a net income of only Rs. 554.

15. (3) *License Fees.*—There is much scope for improvement in this portion of municipal revenue. In this connection, I beg to submit that there is a wide complaint from the persons concerned that they are taxed twice, as most of them have to pay on the same account a license fee and a profession tax. It is found to be very difficult to convince them of the reasonableness of the council's demands. Some difficulty is accordingly experienced in the collection of fees under this head.

16. (4) *Fines under Municipal and other Acts.*—This item calls for no explanation except that the trial of cases by Bench Magistrates is being held in the municipal office instead of at the Taluk Magistrate's office which is situated at one end of the town. This has caused great satisfaction to the public at large as also to the municipality.

17. (5) *Other Sources.*—This heading includes several petty items, of which the following only are worth noting :—

Sale of rubbish, Rs. 210, which is expected to fetch a larger sum than was originally estimated.

Fees from public library, Rs. 30, which was opened only a short time ago.

The other items call for no special remarks.

18. *IV.—Grants and Contributions.*—The provincial contribution towards the normal training of teachers, the gymnasium and the building and furniture grants have not been received as yet as usual. Steps will be taken to recover them.

19. *V.—Miscellaneous*—(1) *Private Scavenging Fees.*—The difficulties experienced in collecting the fees in advance have been repeatedly brought to the notice of the Government both by my predecessors and by myself. The council is paying its utmost attention to the subject. The method of refusing the service of municipal scavengers to those who do not pay in advance and prosecuting people for filthy compounds is also being employed. The cost of establishment is reduced and the number of houses scavenged and the rate of fees have been increased. Every attempt is being made to make the establishment as nearly self-supporting as possible.

20. (2) *Other Sources.*—There is an increase in this small item owing to the numbering of carts being increased in the year. The other petty items call for no special remarks.

Expenditure.

21. *Grant I*—(1) (*a*) *Communications.*—A sum of Rs. 180 was spent in rebuilding the bridge crossing over the Maharajapeta canal which was greatly damaged during the heavy rains, when all the traffic over the road had to be stopped for some time. The work was completed at an actual cost of Rs. 171 only, Rs. 9 being the amount shown under probable charges for the sake of round number. Sanction is solicited for the charge.

22. (*b*) *Buildings.*—The amount provided in the budget was Rs. 350, while the actual expenditure is Rs. 610. The council has purchased an iron latrine of ten seats at a cost of Rs. 610, including railway, &c., charges. The same was inspected by the Sanitary Commissioner in his recent tour in these parts. Sanction is solicited for the increased expenditure over and above the budget grant.

23. (*c*) *Drainage.*—In accordance with the instructions contained in G.O., Mis. No. 314 M., dated 28th February 1895, the council kept the provision of Rs. 600 under the head unutilised, with a view to providing means to meet the preliminary charges of taking levels, &c., for the drainage scheme which His Excellency the Governor in Council is expected to sanction. But the Sanitary Engineer does not seem to have made any arrangements as yet for the preliminary survey. Only Rs. 150 were spent for petty drainage works.

24. (*d*) *Water-supply.*—There are three drinking-water wells in Dasannapeta—a suburb at the eastern end of the town recently added to the municipality. These wells wanted urgent improvements as their water is very largely used, not merely by the people of that part of the town, but also by others who live far off from them, the water of which being found to be very pure. The three wells were improved by the construction of rims, parapet walls and platforms. The amount was properly spent and the wells are now being freely resorted to by the public. Sanction is solicited for the additional provision over the sum allotted in the budget.

25. (2) (*a*) *Repairs—Communications.*—The sum provided will be fully utilised. During the year many streets and lanes have been thoroughly repaired and several lanes which were long neglected have also been put into order. The general condition of the roads in the town has been fairly good.

26. (*b*) *Buildings.*—The work of repairing the choultries at Buchanna's tank was not taken up as the building has totally come down and cannot be repaired with the amount of Rs. 200 provided in the budget. The existing latrines were repaired at a cost of Rs. 300.

27. (*c*) *Drainage.*—No work on a large scale was taken, in expectation of the drainage scheme which is so imminently wanted.

28. (*d*) *Water-supply.*—This requires no explanation except that certain wells in the town were repaired and silt removed from them. Other items in this grant call for no remarks.

29. The excess expenditure under (1) (*a*), (*b*) and (*d*) can be met from the savings remaining unutilised under (1) (*c*), (2) (*b*). Sanction is therefore solicited for these transfers. A statement of transfer of allotments is herewith submitted for the sanction of Government.

30. *Grant II*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—It was originally under contemplation that two teachers should be sent for training. Rs. 120 were therefore provided in the budget, but only one teacher was actually sent for training during the year and hence Rs. 60 only were spent under this head.

31. (2) (ii) *On Salary-result system.* — The Muhammadan, Pariah and night schools worked closely with the amounts provided in the budget in the matter of their expenditure.

32. (4) *Results Grants.*—Although Rs. 2,000 was provided against the head, yet in no year was the sum fully utilised. Rs. 50 were therefore reduced from the allotment.

33. (6) *Inspection*—(i) *Establishment and* (ii) *Contingencies.*—These items call for no remarks.

34. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—The amount will be fully utilised, as there are applications pending for payment of these grants from several schools.

(*b*) *Common Gymnasium.*—The gymnastic institution worked in strict accordance with the figures sanctioned by Government in the budget.

(*c*) *Other Items.*—Of the sum of Rs. 3,000 contributed by M.R.Ry. Perla Narayanachetti Garu for the opening of a public library in 1894–95, a sum of Rs. 2,415 was spent in that year. Out of the balance, a sum of Rs. 244 has already been spent in the current year. Rs. 96 are required for the payment of the bill for certain Sanskrit books purchased locally. Hence there will be Rs. 340 spent under other items.

35. *Grant III*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The amount originally provided in the budget was intended for the payment of a trained midwife proposed to be employed in lieu of the unqualified one now in service. The council applied to the Principal of the Medical College for a trained midwife, but it could not procure the services of one. Hence the full amount is not necessary.

36. (3) *Vaccination and* (4) *Registration.*—There is no deviation in either of these items from the sum sanctioned in the budget, and hence these require no explanation.

37. (5) *Conservancy*—(*a*) *Establishment.*—The same establishment was entertained at the same rates as those shown in Statement II-B of the budget for 1895–96, except that, since the month of May last, the lighting superintendent who was previously sent for being trained as sanitary inspector having returned was made chief sanitary inspector on a pay of Rs. 17–8–0 and one of the old sanitary inspectors was transferred from the conservancy establishment as lighting superintendent on a salary of Rs. 10. Thus there will be an additional charge of Rs. 7–8–0 per month in the conservancy and a saving of Rs. 2–8–0 per month under lighting. The net additional charge will be Rs. 5 per mensem. A proposition statement has already been sent to Government for sanction.

38. (5) (*a*) (ii).—There is an increase of Rs. 700 over the amount sanctioned in the budget. Two iron night-soil carts of large size drawn by bullocks as well as two hand-carts were purchased for the use of the conservancy; besides, 100 iron dust-bins were also purchased. Hence the increase under this heading. The sanction of Government is solicited for the additional charge.

39. (5) (*d*) *Contingencies.*—A large supply of disinfecting powder and carbolic acid was got ready for the use of the conservancy. It was by the large and prompt use of this powder in the big sewer leading to the Pedda Cheruvu that the obnoxious smell of the same was greatly put down during the year. Hence there is an increase of Rs. 220 over the budget, for which sanction is solicited.

Other items under this grant call for no special remarks.

40. *Grant IV*—(1) *Lighting*—(*a*) *Establishment.*—Owing to the transfer of a sanitary inspector on Rs. 10 to this department, there has been a decrease in the expenditure. For further particulars *vide* paragraph 37 *supra.*

41. (3) *Choultries*—(*c*) *Feeding Travellers.*—The increase is due to expenditure incurred in feeding certain helpless poor whose houses were subjected to fire accidents.

42. (6) *Public Gardens.*—There is no alteration in the establishment and contingencies. Hence the charge is stationary.

(6) (*c*) *Park Works.*—From the office records of the past several years, commencing from 1889–90 when the Victoria Jubilee Park works were first begun, it would appear that the Government were pleased to sanction sums exceeding Rs. 2,000 a year from time to time upon the representations made as to the necessity of executing such works in the park as levelling the grounds, laying out roads, sinking wells, excavating tanks and enclosing it by a strong masonry wall. Of all the works that were executed both by donations from private gentlemen and by allotments from municipal funds, the construction of the compound wall has been found very useful and necessary. Somehow, during the past seven years the park has been in existence, a strong masonry wall has been constructed from time to time almost all round with the exception of a distance of a few hundred yards, which, if left unenclosed, the expenditure incurred and labour spent already in connection with it will be rendered useless, as, through the unprotected portion, cattle, donkeys and pigs find easy entrance into it. There is a large agricultural population living in about three or four hundred houses close to the unenclosed part, whose cattle cannot be kept off by the existing livefence raised where the wall has not been built. Close to the same, there is also a group of houses occupied by mat-makers who largely own pigs which they let loose through the unprotected portion during the nights. In spite of the council's efforts in pounding the cattle, &c., trespassing upon the park grounds, it is found impossible to preserve the many valuable plants from being destroyed by them. This is why my predecessors have pointed out the necessity of constructing

a compound wall all round the park, and the Government have been pleased to sanction the sums allotted under park works (of which the cost of constructing the compound wall forms part) ranging from Rs. 1,000 to Rs. 400 from year to year according to the necessities of the time. Now the council very much regrets to find that Government insist upon refusing to sanction a small amount of Rs. 360, perhaps under the impression that the council is wasting away the amount thus recommended, which is far from being true. In the opinion of the council, on the other hand, it would be simply wasting all the money that has hitherto been spent upon the park if it is not allowed to enclose it with a masonry wall entirely. The Government may be of opinion that any sum spent upon the park is a luxury, as is usually the case with parks in other places. But the Jubilee park at Vizianagram, in the humble opinion of the council, cannot be taken to be a luxury if it be remembered what great nuisance this large site, situated in the very heart of the town, was causing before it was converted into a public recreation ground. The council will be the last to recommend any expenditure on luxuries, when it is so fully conscious of the most pressing wants of the town. It is feared that, if the enclosure of the park be not completed, the object of opening the institution cannot be fully realised, as the nuisance referred to cannot be totally removed. The council accordingly ventures once more to submit most respectfully to the Government the strong necessity of completing the enclosure of the small portion that yet remains to be finished, and trusts that Government will be pleased to accord sanction for the provision made in the budget, besides sanctioning the amount already reported to have been spent in the current year in anticipation of Government sanction. The council begs to point out that in a year or two the work of enclosure will be fully completed, after which only a small outlay will be all that may be required for keeping the wall in good order.

43. (9) *Other Charges.*—The expenditure under (ii) and (iii) is of a fluctuating nature and depends much upon the circumstances of the year. In the year under report, stray pigs and dogs were largely destroyed and hence the increase. Bills for printing municipal proceedings, which were somehow not sent for upwards of two years, were lately received and they will be paid for to the extent noticed in the revised estimate.

(iv) *Compensation for Lands.*—The parchery in the close proximity of the present municipal office building on its eastern side was notorious for its filthy condition. Their situation between the town police station on one side, the day girls' school of the Hon'ble the Maharaja on the other side and the municipal office on the third side was long a source of intolerable nuisance, and so in the time of several of my predecessors their removal was attempted but was not carried out somehow. I could not postpone their removal any longer and I accordingly managed to purchase them at a cost of Rs. 550. Twenty-one huts were removed and there are four more which will have to be purchased within the near future. If the purchase of these huts had been postponed, the Hon'ble the Maharaja's officials would have got them, in which case there would have been no room for extending the municipal office compound, which was very small before the purchase of the parchery was effected. Sanction is therefore solicited for the same. Other items call for no remarks.

44. *Grant V.*—There has been no change whatever under this grant and accordingly it calls for no remarks.

The year is estimated to close with a balance of Rs. 2,850.

BUDGET ESTIMATE FOR 1896–97.

45. Including the opening balance as per revised estimate of 1895–96, the total receipts as estimated for 1896–97 will be Rs. 34,500, against the sum of Rs. 32,900 in the revised estimate and Rs. 31,200 in the budget estimate for 1895–96.

Receipts.

Of all the items under the major head "Municipal rates and taxes" there is not a single case in which it is circumstanced to cause any alteration in its resources. The tax on arts will be Rs. 3,700, including Rs. 3,200 of the current and Rs. 500 of the arrear demand, while a sum of Rs. 9,300 of the current and Rs. 700 of the arrears

and Rs. 80 of the current and Rs. 20 of the arrear demands under tax on buildings and lands, respectively, are estimated to be collected. The collections from tolls revenue cannot be expected by any means to be more than Rs. 9,000, as there is no hope of fetching a larger amount by auction sale, regard being had to the circumstances of the current year's transactions. The receipts under tax on vehicles, animals and carts are put down to be the same as in the current year, as there is no room for hoping to get more than in the year 1895–96.

Realisations under Special Acts.—The amount shown under "Fees under Act II of 1888" is not certain in itself.

Although much hope is cherished of being able to make more money than what is shown under certain items of major head, (4) "Revenue derived from municipal property and powers", such as (*b*) ii and iii, (*f*) ii and (*g*) ii, and (*h*), the council cannot be too sanguine of raising larger sums than those shown now, as it all depends upon the future circumstances.

Private Scavenging Fees.—The council is proposing to fix the rate of fee upon every house with reference to the number of inmates of each house and so it is hoped that a larger sum than is now estimated can be collected. But as the amount that can be so collected cannot be easily guessed, the usual sum is shown for the present.

Other items under the receipts call for no remarks.

Expenditure.

46. Of the sum above shown as estimated, viz., Rs. 34,500, it is proposed to spend Rs. 31,200 as shown under, leaving a balance of Rs. 3,300 for the year 1897–98 :—

		Rs.
Grant	I	8,300
,,	II	3,600
,,	III	12,570
,,	IV	3,920
,,	V	2,770
Refunds		40
	Total ..	31,200

47. *Grant I.*—The sum of Rs. 8,300 allotted under public works is proposed to be spent on the following works :—

(1) (*a*) The bridge connecting the Maharajahpeta with Sunkaravidhi junction road near the Maharajahpeta cow-shed requires improvement and its apron shall have to be raised up. Rs. 200 are therefore provided under (1) (*a*) Communications.

Buildings—New Works and Repairs.—Owing to the insufficiency of the provision made for repairing the choultry at the Buchanna's tank, the work was not taken up on hand in 1895–96. The council proposes to provide Rs. 400 for rebuilding it and enclosing it all round and to convert the same into a shed in the cremation ground. It is much used by the public as it is situated close by the Suntapeta cremation ground. A sum of Rs. 300 also is allotted under (2) (*b*) in order to provide funds for repairing the other municipal buildings. The council had to omit the provision of Rs. 500 made by the Director of Public Instruction for new works in deference to the remarks of the Government, who cancelled a similar provision made by the council in the last year's budget: *vide* G.O., No. 288 M., dated 26th February 1895. The council will be glad to make a subsequent allotment provided the schemes in consideration of which the allotment has been cancelled by the Government in the last year be not taken up in the course of the year under report.

Drainage—New Works and Repairs.—The provision of Rs. 600 under (1) (*c*) and Rs. 400 under (2) (*c*) (i) is made for the following purposes. As in the last year, Rs. 600 are provided as required in G.O., Mis. No. 314 M., dated 28th February 1895, for the preliminary charges in connection with the drainage scheme which the Government are expected to sanction within the near future. The remaining sum of Rs. 400 under (2) (*c*) (i) is required for repairing such of the old drains as may require urgent repairs.

(2) (*a*) *Repairs—Communications.*—The current year's provision is repeated. The amount allotted is more than 50 per cent. of the estimated income from tolls. Several roads are being repaired in the current year and the general condition of the roads is much better and so the provision made will be sufficient for the year 1896–97.

(2) (*c*) (ii) *Drainage—Establishment for flushing drains.*—This is a very important item, the sanction of which the council should earnestly request the Government to accord. The drainage of the town is very defective. Owing to their levels being faulty, they do not discharge their contents freely and small quantities of sewage matter remain collected here and there. Besides, the washings from the houses stagnate and form into a black, pasty fluid emitting forth a very offensive smell. Unless these drains are flushed with water, the awfully bad smell emitted from them cannot be avoided. Attempts have been made to remove the semi-liquid contents of the drain by buckets, which only results in increasing the nuisance by spoiling the edges of the drains where they are deposited till they are removed by carts, thus presenting an ugly sight to the passers on roads besides emitting bad smell. In consequence of this, the flushing of drains at least once a week is imperatively necessitated. The Sanitary Commissioner in his recent inspection tour to this municipality found the necessity of flushing the drains and recommended the advisability of employing drain-flushers. The council therefore is bent upon employing a gang of flushers independent of the regular conservancy staff in order to get the drains of the town flushed by them by turns, so that every drain may be flushed at least once a weak. With this object in view, it is proposed to employ eight flushers at Rs. 3 each.

(2) (*d*) *Water-supply*—(ii) *Establishment.*—The number of tank-watchers at present is not sufficient and the drinking-water tanks in the town cannot be said to have been properly kept free from pollution, although they are watched by men. In the opinion of the council there should be at least two watchers at each tank, so that one of them may be able to relieve the other from duty. There are four tanks in the town that are now being conserved—the Ayyakoneru, the Buchanna's tank, the Kittaiya and Dasannapeta tanks and the Park tank, besides the water-course of Ayyakoneru where there is one watchman. As the Ayyakoneru, which covers an area of 145,200 square yards and which is most frequented, is guarded by only two men, the council thinks it desirable to have not less than three watchmen. At each of Kittaiya and Buchanna tanks there is only one watchman and so the council proposes to entertain two more additional watchmen on Rs. 3 each and raise the salary by As. 8 of each of the two men that have hitherto been drawing only Rs. 2–8–0, which is considered very low. By the above arrangement there will be one tank watchman on Rs. 4 and eight watchmen on Rs. 3 each and their work may fairly be distributed as follows :—

Ayyakoneru	3
Water-course of Ayyakoneru	1
Buchanas's tank	2
Kitaiya's tank	2
Park tank	1
Total ..	9

This arrangement will cause these tanks to be watched at all hours of the day. A proposition statement of the several charges proposed under this grant is herewith forwarded for approval and sanction of Government.

(3) *Establishment*—(4) *Tools and Plant and other Stores.*—The usual provision under "Establishment" is made, as there are no changes proposed in expenditure under this head. Rs. 150 are considered sufficient to meet the charges under "Tools and plant."

48. *Grant II, Education*—(i) *Training Schools*—(*b*) *Stipends to Normal Students.*—The provision of the previous year's budget is repeated.

(2) (ii) *On Salary-result System.*—The provision made under (*a*) Establishment is raised by Rs. 20, as it is intended to raise the salary of the second master of the Muhammadan school, who is a trained man, by Rs. 1–8–0 as sanctioned by the council,

although the Director of Public Instruction recommended an increase of Re. 1, and in (*b*) and (*c*) the provision made in the last year's budget is repeated in consideration of the facts that the results grants to these schools never exceeded that amount for the last four years and that some furniture is being supplied to these schools in the current year.

(4) *Result Grants.*—The sum provided under this head in the budget for 1895–96 is repeated. As the Assistant Inspector of Schools seems to presume, the complaint of delay in making payments of bills cannot be met by additional allotments under the head. The finances of the council will not admit of any increase in the allotments. The council cannot see the force of the remark of the Assistant Inspector of Schools that it does not maintain schools of its own. When the council perceives the necessity of starting such schools, I am confident that it will do so, but at present it perceives no necessity of incurring any heavy expenditure of the kind so long as there are primary schools attached to the Hon'ble the Maharajah's college and the Ripon Hindu high school for the latter of which it is paying a result-grant of nearly Rs. 400 a year. The cause of disallowing excess grants earned is obvious. Excess grants to the results schoolmasters are paid ten per cent. over the amount assigned originally by the educational officers. The responsibility of making the assignments having been entirely left to those officers, the council cannot see the fairness of the argument that the refusal of excess grants recommended over and above the 10 per cent. allowed have dispirited the managers. If the council disallowed excess grants thus recommended, it was because it could not see the propriety of granting to one school what it had saved from the assignment of another, especially when the responsibility of the original assignment rests entirely upon the Assistant Inspector of Schools. Any savings thus effected, either owing to the incapacity of some of the schools or the over-estimates of the inspecting officers, may be utilised, in the opinion of the council, on more emergent purposes having primary claims upon municipal funds. Having reference to the actual amounts spent under this head, it is found that in no previous year the payments exceeded Rs. 1,780. The bills received up to date for the current year amount to Rs. 1,677, whereas the current year's provision is Rs. 2,000. Under the circumstances stated, the council cannot see the necessity of accepting a still higher figure than Rs. 2,000, which is also previous year's provision under this head.

(6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment.*—In deference to the recommendations of the Director of Public Instruction, an increase of one rupee is allowed to the inspecting schoolmaster.

(7) *Miscellaneous—Building and Furniture Grants.*—As recommended by the educational authorities, Rs. 300 are provided under this head, as also Rs. 230 under (*b*) Common gymnasium.

(*c*) *Other Items.*—Last year the Government were pleased to remove the provision made for a drawing master at the representation made by the council with regard to the financial aspect of the question. The council sees no perceptible improvement in its revenue over that of the previous year's when tolls were its best paying concern, and hence the council omitted the provision this year also, as it believes that the Government will not accord sanction even under the present circumstances. The question may be favourably considered in submitting the budget for 1897–98.

In addition to what all was said above, the council begs to represent that there is a public library to be maintained by it. The donor, M.R.Ry. P. Narayanachetti Garu, is prepared to provide means for its permanent maintenance shortly and he therefore leaves its present charges to be borne by the municipality. The council has entrusted the duties of the custody of the library to one of its registrars of births and deaths of the ward in which the library is located, having fixed the park pavilion to be the registrar's office. He is also made to exercise close supervision over the park establishment. Hitherto the man is drawing only Rs. 10 as registrar. I proposed to give him an increase of Rs. 3 in consideration of the additional work assigned to him as library custodian, as that could be expected to be met out of the receipts realised from the members of the library, on each of whom a fee of As. 12 per quarter is levied. The council has been pleased to raise the amount to Rs. 5. The usual proposition statement is herewith forwarded.

49. *Grant III*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—It has been brought to the notice of Government in the latest annual administration report that there is a great necessity of improving the medical aid available in the town. The town having been extended of late towards the north and east considerably, the Hon'ble the Maharaja's dispensary, which was built several years ago at its western extremity and now presided over by an hospital assistant, is hardly able to meet the present wants of the people. The police dispensary situated in the centre has been all along presided over by a medical officer of superior attainments and greater experience who has always been kind and courteous to the general public by way of giving sound medical advice and undertaking to treat patients at home for moderate fees whenever he could command leisure, for which the middle classes are highly grateful to him. Through that institution the people have been enjoying the benefit of having at least one medical officer in their midst who is both capable of treating intricate and complex cases which may safely be entrusted to him and who is within the reach of at least the middle classes who cannot afford to obtain the services of the cantonment doctor who is also far removed from the town. As the dispensary is intended only for the police people, its medicines could not be allowed for the use of the public, but still the advice of the officer was valued highly and for the last four or five years it was thought necessary to request the Government to convert it into a civil dispensary and throw it open to the public. The necessity of making such a prayer has steadily increased and the council is of opinion that it can no longer be put off. To its great disappointment, it has learnt that the Government is contemplating the abolition of the police dispensary, which measure will deprive the public of even the small benefit which they have been enjoying especially just at a time when they were going to ask for more. Under these circumstances, the council would gladly undertake to open a dispensary of its own with a competent medical officer at its head, should funds permit. The financial condition of the municipality as well as its pressing wants are so well known to the Government that I need hardly say that it is impossible to think of opening an institution of the kind at present. After a long discussion of the subject in several successive meetings, it has resolved upon most respectfully submitting to the Government the necessity of opening a civil dispensary and requests that the Government will be pleased to convert the police dispensary, which is happily situated in the centre of the town, into a *quasi*-government institution and throw it open to the public, causing thereby the retention of a medical officer of the rank which the present incumbent holds and free distribution of medicines to the poorer classes. If the Government is unwilling to meet the entire expenses of the institution, the council will contribute the utmost that it can afford under the present financial circumstances and has accordingly provided Rs. 600 towards this purpose. As the subject was discussed in the council with great enthusiasm and earnestness, I am confident that it will most willingly contribute more towards this most useful institution at some future time if its finances should improve. Meanwhile it trusts that the Government will be doing immense good to the public and thus add to the munificent charity of the Hon'ble the Maharaja, who has had a dispensary of his own maintained entirely from the Samustanam funds for over a quarter of a century.

(3) *Vaccination*—(*a*) *Establishment.*—In consideration of the very satisfactory work shown by the vaccinator in spite of the many difficulties experienced in enforcing compulsory vaccination in the town and in consideration of his single-handedness in the work, an increase of Rs. 2–8–0 over the salary of the vaccinator is provided for which the council earnestly requests the Government to accord sanction.

(5) *Conservancy*—(*a*) (i) *Establishment.*—Statement II-B and the proposition statement explain the various changes proposed to be effected in this department. The trained sanitary inspector was appointed on Rs. 17–8–0 in May last. He is an intelligent and a capable young man and is giving satisfaction to the council; besides, he is a man certificated to have passed the Government technical examination held in last April when he stood first in the list of successful candidates. He therefore deserves encouragement. The council is willing to give him an increase of Rs. 7–8–0 to raise his pay to Rs. 25. Sanction is solicited for the proposal. Further, in deference to the views of the council, an increase of Re. 1–8–0 and Re. 1 is recommended for two sergeants who

are pensioned sepoys now drawing Rs. 7–8–0 and Rs. 4 respectively. In my opinion they can wait till they get promotion in the department. This would not disturb the present scale of establishment. There are some roads for which there are no conservancy sweepers. These roads are now being swept only twice a week in the evenings. It is found necessary to provide each of them with a sweeper. Hence eight sweepers on Rs. 2 each are proposed to be added to the conservancy establishment. Sanction is solicited, therefore, for the provision. The rest of the establishment is proposed to be maintained as usual.

(*a*) (ii) *Other Charges.*—This is a very important item. Rs. 2,700 are provided to meet the charges of hire of conservancy carts employed in removing the street-refuse and night-soil to the depôts, and of the purchase of dust-bins and such like. Conservancy iron carts will have to be repaired and about a hundred more dust-bins will have to be purchased, as in the absence of which it will not be fair to prosecute people for infringing the municipal laws and bye-laws. Sanction is solicited, therefore, for the provision.

(*b*) *Private Scavenging.*—With a view to minimise the loss sustained by the council, it resolves to reduce the scale of establishment, having found it to be superfluous to some extent. The proposition statement shows the details. Sanction is solicited for the provision.

(*c*) *Cholera Charges.*—In accordance with the directions contained in the rules framed for combating cholera epidemic as notified in G.O., No. 1028 M., dated 26th June 1895, a provision of Rs. 1,000 is made. For further particulars a separate communication will be submitted to Government on the aforesaid Government order.

(*d*) *Contingencies.*—As a good quantity of disinfectants was purchased in the current year, a provision of Rs. 100 will be sufficient for the contingencies.

50. *Grant IV*—(1) *Lighting* (*a*) *and* (*b*), (2) (*a*) *Market establishment*, (3) *Choultries and* (4) *Clock Tower.*—There is no alteration proposed in these departments as also in the public gardens establishment.

(6) (*c*) *Park Works*—*Vide* paragraph 42 (6) (*c*) Park works *supra.*

(9) *Other Charges*—(iii) *Printing.*—The bills for printing municipal proceedings which are being printed in the local press are pending payment. These bills, the submission of which has been delayed for the last two years, have been received a month ago, and as their amount is to be paid in the current year, no provision having been made for the same in the last budget, they will have to be paid in the year 1896–97, and hence the increase in the allotment over the revised estimate.

(iv) *Compensation for Lands.*—As explained in paragraph 43 (9) (iv) of the report there are still four or five thatched houses belonging to the Pariahs which remain yet to be purchased, which if neglected will continue to cause the already unbearable nuisance. A provision of Rs. 150 is made to meet the charge.

Other items under Grant IV call for no remarks.

51. *Grant V*—(*a*) (1) *Office Establishment.*—I am glad to bring to the particular notice of the Government that the council, at the budget meeting attended by thirteen councillors out of sixteen, unanimously resolved to recommend an increase of Rs. 15 to the pay of the municipal secretary and manager in consideration of his long service and superior capabilities. The secretary, A. Venkatram Pantulu, has served the municipality for more than twenty-two years and has all along, it would appear from the office records, rendered high satisfaction to the council. His work in the office has been reported year after year to be very satisfactory by the auditor, whose remarks after the last year's audit have been quoted in the latest administration report, as the audit report happened to be received while the administration report was being drafted. I must thankfully acknowledge the material assistance rendered by him in the revision of house-tax, which was raised by no less than Rs. 3,500 during the current year. The council, in my opinion, has only done him justice in recommending this increase and I fully trust that the Government will no doubt be pleased to sanction the same. If this increase be sanctioned his pay will be raised to Rs. 60, which cannot be considered too high for one of his service and capabilities,

especially when it is remembered what heavy and responsible work naturally falls on such an office in municipalities presided over by honorary Chairmen who are not full-time officers. I may also add that even after allowing him the increase, the charges of office establishment would still be below the percentage usually allowed out of the municipal revenue for the purpose. Beyond this, no other change is proposed in the charges of the office establishment except an increase of half-a-rupee to the office sweeper whose pay is too low, being only Rs. 3–8–0. A proposition statement is forwarded for the proposed changes under this head.

Other items call for no explanation.

52. It is much to be regretted that the submission of the budget report was unavoidably delayed owing to the thorough revision of house-tax assessment. All the houses in the town, of which there are nearly 8,000, had to be measured and their annual rent values carefully calculated for their assessment. The objections of the tax-payers had to be heard before the final demand could be settled. All this required much time and has cost great labour. For several weeks no other work could be done in the office besides that connected with the assessment of house-tax. This is the main cause of the delay in the submission of the budget, which it can be assured will not be repeated.

Forwarded.

(Signed) L. C. MILLER,
Princl. Asst. Collector.

10*th February* 1896.

Forwarded.

(Signed) W. A. WILLOCK,
Collector.

15*th February* 1896.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 28th February 1896, No. 464-S.

With reference to the Vizianagram Municipal budget for 1896–97, I have the honour to offer the following remarks :—

(1) I support the recommendation to the increase of salary proposed to be given to the vaccinator. In consideration of the size and population of the town, the services of a first-class vaccinator are requisite. The Sanitary Inspector is well worthy of the increase advised. Nothing but the accident of his being in his native town would have secured his services on even this pay.

(2) The flushing of drains as proposed by the Chairman in paragraph 47 of his letter giving cover to the budget is essential in the interests of public health, in view of the exceptional conditions present; and I would accordingly recommend that the provision made for the purpose be passed.

(3) The allotment for conservancy is 35·3 per cent. of the estimated current receipts, and the arrangements proposed seem well considered.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 27th February 1896, No. 2013.

Adverting to the budget estimate of the Vizianagram Municipality for 1896–97, I have the honour to state that the provision made therein for education is adequate and may be accepted. The council will be entitled to a stipendiary grant of Rs. 72 for the two teachers it proposes to train; credit may be taken for a grant of Rs. 70 in round numbers. The net expenditure proposed under Grant II is Rs. 3,400 (3,600—200), excluding building grants from Provincial funds or between 12 and 13 per cent. of the estimated income (Rs. 27,250) from taxation.

2. Funds being available, I would again suggest, as recommended in my letter remarking on the budget estimate for 1895–96, read in G.O., No. 288 M., dated 26th February 1895, that a provision of Rs. 200 be made for the employment of a drawing master for the schools in this municipality (Rs. 165 for his salary for eleven months at Rs. 15 per mensem and Rs. 35 for the purchase of drawing materials), credit being taken for a half grant of Rs. 100 from Provincial funds subject to the provisions of the Grant-in-aid Code.

3. The Chairman's remarks regarding the payment of excess grants seem to have been made under a misapprehension as to the principle on which the distribution of lapsed grants is recommended by the Inspecting officers of this department. Savings in the amount of results grants assignments accrue either on the closure of schools registered for aid or on account of short earnings of registered schools; and the distribution of such savings among schools earning more than the assignment fixed for them, subject of course to the limit of their net cost, is considered necessary and equitable in the interests of managers and of education. Every encouragement should be given to managers and teachers to work their schools efficiently, and whenever such encouragement can be given without additional expenditure or without granting them more than their actual earnings, the funds set free by the closure of schools or by short earnings of other schools should be devoted to the purpose of affording further aid to such managers or teachers, rather than to purposes unconnected with education. The Chairman's contention that it is unreasonable to grant to one school what the council saved from the assignment of another is quite untenable. Under the code grants may be assigned to results schools up to the limit of net cost; but, for want of funds to meet the claims in full, a portion only of the net cost is fixed as assignment. Should managers earn more than the assignment and funds be available by way of lapses, it is only fair and very reasonable that such managers should get the amount or a portion of the amount proposed to be withheld from them, not through their fault, but on the assumption that funds would not be available. It is nothing but a re-adjustment of the original assignment in the case of schools which earned grants in excess of such assignments and the concession is an incentive to good work, involving, moreover, no additional cost to public funds.

Order—No. 527 M., dated 25th March 1896.

The estimated receipts and charges of the Vizianagram Municipality for 1896–97, as passed by Government, are compared below with the budget and revised estimates for the year 1895–96 and the actuals of 1894–95:—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,659	2,550	1,280	3,480
Tax on Arts	2,528	3,200	3,700	3,700
,, on Buildings and Lands	6,680	7,900	10,100	10,100
,, on Vehicles and Animals	2,863	2,950	2,750	2,750
,, on Carts	1,598	1,600	1,710	1,700
Tolls	12,000	9,000	9,000	9,000
Realizations under Special Acts	..	..	80	30
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c	402	340	320	320
Conservancy Receipts	236	150	210	250
Fees and Revenue from Educational Institutions	5	..	50	70
Income from Markets and Slaughter-houses	654	600	760	760
License fees	208	250	250	300
Other fees	2	20	10	10
Fines under Municipal and other Acts	770	600	600	620
Interest on Investments and premium on Loans	224	180	180	180
Grants and Contributions from Government	..	180	180	180
,, from other bodies	3,000	..	..	..
Recoveries for services to private individuals	1,153	1,600	1,600	1,600
Miscellaneous	50	80	120	120
Total	35,032	31,200	32,900	35,170

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant I—				
New Works—				
Communications	380	..	180	200
Buildings	484	350	610	400
Drainage	284	600	150	600
Water-supply	57	100	300	300
Repairs—				
Communications	7,244	4,500	4,500	4,500
Buildings	319	500	300	300
Drainage	292	400	300	2,060
Water-supply	367	350	360	550
Establishment	568	600	600	600
Tools and Plant and other Stores	222	200	200	150
Total	10,217	7,600	7,500	9,660
Grant II—				
Training Schools	81	120	60	120
Municipal Schools—				
On the Salary Result System	709	670	670	690
Result Grants	1,779	2,000	1,950	2,000
Inspection	189	190	190	200
Building and Furniture grants	174	300	300	300
Common Gymnasium	2,647	220	560	290
Total	5,579	3,500	3,730	3,600
Grant III—				
Hospitals and Dispensaries	154	180	160	780
Contributions	103	100	100	100
Vaccination	248	230	230	230
Registration of Births and Deaths	241	250	250	250
Conservancy, Road-cleaning and Road-watering	9,795	9,650	10,610	9,820
Total	10,541	10,410	11,350	11,180
Grant IV—				
Lighting	2,516	1,770	1,750	1,740
Markets and Slaughter-houses	220	120	130	120
Choultries	195	180	200	200
Clock Tower	48	50	50	50
Public Garden, Survey of Land, Fire and other charges	1,225	1,300	2,000	1,810
Total	4,204	3,420	4,130	3,920
Grant V—				
Supervision and Management	2,700	2,670	2,690	2,640
Refunds	303	..	20	40
Pensions and Gratuities	210	..	..	..
Balance	1,278	3,600	3,480	4,130
Total	35,032	31,200	32,900	35,170

Revised Estimate for 1895–96.

2. The current receipts and charges are now estimated at Rs. 31,620 and Rupees 29,420, respectively, against Rs. 28,950 and Rs. 27,600 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings and that in the charges under Grants III and IV. The municipal council's request to be exempted from payment of at least a portion of the district board's share of tolls, contained in paragraph 11 of the Chairman's letter, will be referred to the board for remarks. The transfer of Rs. 200 from grant I. Repairs—buildings to new works—water-supply, and the allotments of Rs. 700 and Rs. 540 for conservancy contingencies and compensation for lands, respectively, applied for in paragraphs 29, 38 and 43 are sanctioned, but no such sanction is required for the allotment and the other transfers of funds referred to in paragraphs 39 and 29. The statement mentioned in the latter paragraph has not been received in the Government office. The action of the municipal council in spending a sum of Rs. 266 on the park wall notwithstanding the orders of Government in paragraph 4 (5) of G.Os., No. 288 M., dated 26th February 1895, and No. 1802 M., dated 30th October 1895, is most reprehensible. The Chairman will be requested to explain why these specific orders were completely disregarded by him.

Budget Estimate for 1896-97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 31,650 against Rs. 31,620 in the revised estimate. The credit taken under Government grants on account of normal stipends will be raised from Rs. 30 to Rs. 70 as recommended by the Director in paragraph 1 of his letter read above.

4. *Charges.*—(1) The probable charges are put down at Rs. 31,200 against the revised estimate of Rs. 29,420, the increase under Grants I and III being partly counterbalanced by a decline under Grant IV.

(2) *Grant I.*—The entertainment of eight drain-flushers on Rs. 3 each and an additional drain-cleaner on Rs. 3, shown in statement II-B and the proposition statement but to which no reference has been made in the Chairman's letter, and the alterations in the water-supply establishment proposed in paragraph 47 are sanctioned.

(3) *Grant II.*—The proposed increase of Rs. 1-8-0 and Re. 1, respectively, in the salaries of the second master of the Muhammadan school and the Inspecting Schoolmaster and the payment of an allowance temporarily of Rs. 5 to one of the registrars of births and deaths for looking after the library are approved. With reference to the Chairman's remarks in paragraph 48 regarding the payment of excess grants to result schools, his attention will be drawn to paragraph 3 of the Director's letter. The suggestion to appoint a drawing master may be reconsidered as recommended by the Director.

(4) *Grant III.*—The remarks of the Surgeon-General on the provision for hospitals and dispensaries should be expedited. The request contained in paragraph 49 of the Chairman's letter will be considered in the Judicial Department. The proposed increase of Rs. 2-8-0 in the salary of the vaccinator, which was increased by a similar amount only in 1894-95, will be disallowed. The additions to, and alterations in, the conservancy and private scavenging establishments proposed in paragraph 49 are sanctioned.

(5) *Grants IV and V.*—In the circumstances stated in paragraph 51, the salary of the Municipal office manager will be raised from Rs. 45 to Rs. 50 which is a sufficient salary for the manager of a municipality of the size of Vizianagram; the proposed increase of As. 8 in the pay of the sweeper is approved. The contribution for the Central office establishments will be reduced from Rs. 200 to Rs. 190 with reference to G.O., No. 2190 L., dated 19th November 1895.

5. The budget, as revised by Government, closes with a balance of Rs. 4,130 or 13·0 per cent. of the estimated receipts. The statement in paragraph 3 was unnecessary and should be omitted in future.

(True Extract.)

G. S. FORBES,
for *Chief Secretary.*

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

Exd. Md. Pahilvan.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 527 M., 25th Mar. 1896.

MARCH.

Municipal Budget.

Reviewing the Vizianagram — for 1896–97.