Local & Munl. (1897) Department.

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DATED 16-2-97

[Despatch Abstract.]

Mr. C. Badgeh

Reviewing the Vizagapatam —— for 1895-96

against the revised

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 229 M., 16th February 1897.

FEBRUARY.

Municipal Budget.

Reviewing the Vizagapatam — for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. B. SURYANARAYANA SASTRI Garu, B.A., B.L., Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 22nd December 1896, No. 1291.

I have the honour to submit herewith the revised estimate of the municipality for 1896–97 together with the budget estimate for 1897–98.

Revised Estimate for 1896–97.

2. The total receipts during the year 1896–97 according to the revised estimate now submitted, including the opening balance, amount to Rs. 84,930, of which Rupees 61,240 will be expended during the year, leaving a balance of Rs. 23,690.

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

Budget Estimate for 1897–98.

4. *Opening balance, Rs.* 23,690.—The closing balance of the revised estimate is adopted as opening balance of the budget for 1897–98.

Receipts.

5. The receipts amount to Rs. 77,200 against Rs. 72,300 in the current year, showing an increase of Rs. 4,900, which is chiefly due to the sale-proceeds of the land now occupied by fishermen village.

6. The budget closely follows the revised estimate.

7. *Tax on Arts.*—The demand for the current year is Rs. 5,970. Ninety-five per cent. of this, together with the balance remaining to be collected at the close of the year, will be collections under the head for the year to come.

8. *Tax on Buildings.*—The arrears at the close of the year 1896–97 is Rs. 817, which will be collected. The demand for the current year is Rs. 16,348, and there is a likelihood of the demand increasing owing to the inclusion of the whole of the railway colony within municipal limits, but the gain expected will be a set off to the loss which the municipality sustains if it acts according to the decision of the Collector in assessing the railway buildings at a comparatively low rate, which reduces the present income from railway buildings by one-fourth. Moreover most of the houses of the Fishermenpetta will have to be demolished and it would take a year or so to build houses on the present site of the fishermen's village. Hence the current demand will be left undisturbed. Ninety-five per cent. of this will be collected. The total collections of arrears and current will be Rs. 16,347 or Rs. 16,350 in round numbers.

9. *Tax on Lands.*—The current demand is Rs. 733 and there will be no arrears at the close of the year.

10. *Vehicles, Animals and Carts.*—The decrease estimated when compared with the revised estimate is attributable to the large arrears remained to be collected at the end of the year 1895–96.

11. *Tolls.*—The income under this head is estimated to have a slight decrease in payment of penal interest by renters.

12. *Fees under Act II of* 1888.—An amount of Rs. 100 is estimated with reference to the actuals of the previous year.

13. *Fees on Schools.*—The figures communicated by the Director of Public Instruction are entered.

14. *Sale-proceeds of Lands.*—As explained in paragraph 12 of the current budget for 1896–97, Rs. 30,000 will be realized by the sale of sites now occupied by the fishermen's village. Hence the entry.

15. *Grants from Government.*—The Director of Public Instruction entered only Rs. 70, being the grant recoverable for two students only, in view that two students are sufficient to be trained for the next year. As the present drawing master is not qualified to receive grants from Provincial funds, it is contemplated to secure the services of a qualified man on a higher rate of pay of Rs. 45 per mensem. Rs. 270 are taken credit for and entered under the head.

Charges.

16. *Grant 1, New Works—Communications.*—Rs. 2,000 are estimated for the laying out roads in the site acquired by the removal of the Fishermenpetta, as it is thought advisable to sell the plots of lands only after the completion of roads.

17. *Buildings.*—It is proposed to construct a double iron latrine according to the standard plan which costs nearly Rs. 1,200. Rs. 100 are required for providing a gutting room to the sheep slaughter-house, Rs. 200 for temporary tatty latrines and Rs. 500 for a school-building at Chengalvarowpetta. Rs. 2,000 are therefore provided in the budget.

18. *Drainage.*—Rs. 2,600 are allotted for the drainage works in Dondapurti, Rs. 2,000 for Fishermenpetta old site and Rs. 400 for petty works and sewage farm in the town. The budget entry is therefore Rs. 5,000. This can be transferred to famine relief works in case of emergency.

19. *Water-supply.*—In the place selected for the new Fishermenpetta, there is no water-supply at all. It is therefore proposed to dig wells in that locality at a cost of Rs. 250, while the other Rs. 250 is required for temporary wells in the town.

20. *Repairs—Communications.*—Provision is made with reference to the income from tolls.

21. *Grant 2, Education—Stipends to Normal Students.*—Provision is made with reference to statement communicated by the Director of Public Instruction.

22. *Salary results Schools.*—The Government, in its order No. 1504 M., dated 5th September 1896, remarked that the net cost of educating each pupil in these institutions was high and should be reduced, while the budget communicated by the Director provides increase of pay to schoolmasters. The council, however, approved the figures of the Director and did not like to increase the rate of school-fees, which are now levied at a very low rate, considering the poverty of the pupils. A proposition statement is enclosed for sanction.

23. *Common Gymnasium.*—As explained in paragraph 23 of the revised estimate the gymnastic instructor is undergoing training and his pay is proposed to be increased from Rs. 12 to Rs. 15. Hence the increase.

24. *Drawing master.*—The pay of the present drawing master is only Rs. 20 a month and, as he has been offered Rs 45 in the Berhampur College, he intends leaving this municipality. As the council understands it is not easy to get a good drawing master for any pay under Rs. 45, the figure is entered in the budget. It is in contemplation to engage trained man for the post as he will be entitled to a grant of 50 per cent. of the cost from Government.

25. *Grant 3, Registration of Births and Deaths.*—The increase under the head is small and calls for no remark.

26. *Conservancy Establishment.*—The increase over the revised estimate is owing to the annual increment of Rs. 2 to the sanitary inspector and to the provision of pay for two months to his *locum tenens* at Rs. 30 during the period of the former's training at Madras.

27. *Private Scavenging Establishment.*—The number of houses served by the municipal agency is increased from 1,083 to 1,191, and two female toties at Rs. 2–4–0 each are proposed to be supplemented to the present staff.

28. *Cholera Charges.*—Provision is made with reference to G.O., Mis. No. 1020, dated 25th June 1895, as reserve fund.

29. *Lighting Establishment.*—There are at present 283 lights which are scattered over an area of more than four and a half square miles and 20 more lanterns are now proposed to be fixed. To supervise these lights there are now two superintendents on Rs. 7–8–0 each per mensem. The council resolved to increase their pay with reference to the area which they have to go round every night and allowed an addition of Rs. 2–8–0 to their present pay. Hence the increase.

30. *Grant 4, Lighting Contingencies.*—The decrease, when compared with the revised estimate, is due to the cheap rate of oil in the local market.

31. *Fire Engine.*—The engine in use is in working order and Rs. 20 only are provided for unforeseen contingencies.

32. *Compensation for Lands.*—Rs. 30,000 are provided in the budget for payment of compensation to house-owners of fishermen village; of this Rs. 3,890 are required in the current year, as explained in paragraph 31 of the revised estimate. The balance is provided under the head.

33. *Other Items.*—The increase over the budget and revised estimates is due to the kattubady payable to the proprietor of Allipuram for the land acquired for Fishermenpetta.

34. *Grant 5, Office Establishment.*—The decrease, when compared with the revised estimate, is owing to the transfer of the bench clerk's pay from Municipal to Provincial funds.

35. *Repayment of Loan.*—The repayment of loan, together with the interest of the first instalment, is entered, viz., Rs. 11,000.

36. *Closing Balance.*—The budget closes with a balance of Rs. 9,130, or 9·05 per cent. of the receipts.

ENCLOSURE.

MEMORANDUM.

REVISED ESTIMATE FOR 1896–97.

Receipts.

Tax on Arts.—The current demand is Rs. 6,128 as assessed by the Chairman, of which Rs. 158 were remitted on appeals, and calculating collections at Rs. 95 per cent., Rs. 5,671 may be collected. The arrears demand on 1st April 1896 was Rupees 309–5–9, of which Rs. 267–9–0 will be collected and Rs. 41–12–9 written off. The revised estimate is, therefore, Rs. 5,938, or Rs. 5,940 against Rs. 6,280 anticipated in the budget. The decrease was chiefly attributable to the heavy reductions made in assessments last year by the council on appeals.

2. *House-tax.*—The arrears at the close of the year 1895–96 were Rs. 3,056, of this Rs. 68–14–0 ought to be written off. The current demand under the tax is Rs. 16,349–14–0, of this Rs. 1–12–0 was remitted by the council on appeal. The net demand is, therefore, Rs. 16,348–2–0; of this Rs. 120 was found irrecoverable and Rs. 15,410, or 95 per cent., will be collected. The revised estimate under the head will be Rs. 18,397, or Rs. 18,400, including both arrears and current. The increase, when compared with the budget, is due to the larger outstanding arrears at the beginning of the year.

3. *Land-tax.*—The current demand under the head is Rs. 732–11–0. The arrears outstanding at the commencement of the year amount to Rs. 88–15–6. The whole of it will be collected.

4. *Vehicles, Animals and Country Carts.*—The increase over the budget is due to the large arrears outstanding at the beginning of the year.

5. *Tolls.*—The four toll-gates in the municipality were leased out for the current year as detailed below:—

	Rs.
(1) Bowdara	770
(2) Katacumvari	183
(3) Turner ponton bridge	93
(4) Dolphin's ferry	42
Total ..	1,088

per month or Rs. 13,056 a year; of this Rs. 1,116 will have to be paid to the district board. The net amount will be Rs. 11,940 which will be collected during the year together with penal interest of Rs. 30.

6. *Realizations under Special Acts.*—Rs. 50 only are estimated under the head. The decrease is chiefly due to the exemption of the railway institute from the operation of Act II of 1888.

7. *Rent of Lands.*—The increase expected is on account of enhanced rate of rent levied from toddy contractors for independent toddy shops.

8. *Income from Markets, Slaughter-houses and Cart-stand Fees.*—The increase was due to the keen competition at the time of sales.

9. *Fines under Municipal and other Acts.*—The increase is expected with reference to the actuals of previous year.

10. *Grants from Government*—(iii) *Other Purposes.*—Rs. 20 are expected and entered on account of the compensation for the tax on arts and animals of Volunteer Corps officers.

11. *Contribution from Local Boards—Other Purposes.*—The increase is owing to the contribution paid by the Taluk Board, Vizagapatam, towards the upkeep of a water-shed near the Collector's office.

12. *Other Grants.*—The work of the construction of the road from the band-stand to Judge's bungalow at Waltair was not completed and the Maharaja of Vizianagram, G.C.I.E., has kindly added towards the completion of the work Rs. 3,000 to the Rs. 12,000 previously granted.

13. *Realization of Loan.*—It was contemplated to borrow Rs. 30,000 from the Maharaja of Vizianagram, G.C.I.E., with reference to G.O., No. 1602, dated 4th October 1895. Meanwhile the district board offered Rs. 20,000 at a less rate of interest, namely, 5 per cent., and the council accepted the offer. Hence the entry.

14. *Closing Balance.*—The closing balance of last year is adopted as the opening balance of the revised estimate.

Charges.

15. *Grant 1, New Works—Communications.*—The budget provides Rs. 400 for the following works:—

(*a*) New road in Allipuram.
(*b*) ,, in the lane near Gajulu well in Kottapetta.

Rupees 3,000 were contributed by the Maharaja of Vizianagram, G.C.I.E., towards the completion of the road from band-stand to Judge's bungalow at Waltair. The whole of the allotment will be spent. Rs. 1,500 are required to lay out roads in Kotta-Jalaripetta near Thepparavupalem.

16. *Buildings.*—An iron latrine was constructed in Allipore according to the standard plan at a cost of Rs. 1,185. A similar latrine is required to be constructed near Ross hill. The well in the bulls' slaughter-house is in progress and will be completed before the close of the year. The amount required to be spent within the next four months of the year will be Rs. 1,350. Rs. 1,238 have already been spent during first eight months of the year. The council contemplated to acquire a building in fort for Rs. 600 for the use of Fort Muhammadan school. The revised estimate will therefore be Rs. 3,188, or Rs. 3,190 in round figures.

17. *Drainage.*—The drainage work at Dondaparti have been estimated to cost Rs. 5,200, of which Rs. 400 will be required for the collection of materials within the

close of the year, while Rs. 400 more are required to construct drains in different parts of the town where they are needed. Hence the decrease.

18. *Water-supply.*—As the north-east monsoon has entirely failed, there would be scarcity of water during the latter part of the year. A well has been sunk in the new cart-stand for the use of bandy-men and temporary wells are to be dug in the beds of tanks when scarcity of water is felt. Hence the provision under the head has been raised to Rs. 200.

19. *Tools and Plant.*—The increase under the head was due to the purchase of tools actually required for the department.

20. *Grant 2, Education—Municipal Schools—Salary-results System—Contingencies.*—In addition to the fixed contingencies to municipal schools, Rs. 90 are required to meet the cost of furniture, maps, books. Hence the increase.

21. *Results Grants.*—The decrease when compared with the budget is provided with reference to the actuals of previous years.

22. *Inspection—Contingencies.*—The increase under the head was due to the printing of forms required by the superintendent of schools.

23. *Common Gymnasium*—(i) *Establishment.*—The gymnastic instructor was ordered to go to Madras to undergo training and the post was vacant from the month of July last. He is expected to resume his duties in the month of January next. His pay for two months is provided.

24. *Other Items.*—As the furniture, &c., required for the drawing master has already been purchased, the actual amount required during the next four months will be Rs. 88 or Rs. 90 in round numbers. The expenditure during the first eight months being Rs. 170, the revised estimate will be Rs. 260.

25. *Grant 3, Registration of Births and Deaths—Contingencies.*—The provision in the revised estimate is made with reference to the actual requirements. Rs. 16 was spent in the first eight months of the year and Rs. 24 will be required in the next four months.

26. *Conservancy Establishment.*—The increase over the budget estimate is due to the pay of the substitute to the present sanitary inspector who is ordered to undergo practical training.

27. *Cholera Charges.*—On the 28th August cholera made its appearance in the municipality having been imported from Rajahmundry. Every effort was made to check its progress and a number of drinking-water wells were hankinized and conserved. Watchmen were entertained on daily wages and hundreds of tin buckets were supplied to guard such wells from being contaminated. Tar, sulphur, &c., were freely burnt, especially in the infected parts of the town and at times some huts were pulled down and materials burnt. Notice was given to the public by tom tom to whitewash their buildings. Slaked lime was freely used in all drains to prevent infection and travellers by train who wish to halt in the town were carefully examined. The assistance rendered by the Assistant Surgeon and Hospital Assistant (both are councillors) under the instructions of Dr. Leapingwell, the District Medical and Sanitary Officer, to treat the cholera patients and to keep the town in a sanitary condition is noteworthy. Out of a population of 34,487 only 61 were attacks, of which 39 were deaths; some of the victims were pilgrims from Rajahmundry. The small number in deaths is also attributable to the free distribution of cholera mixture and to the great vigilance displayed by the Sanitary Inspector—a Hospital Assistant—who carefully carried out the instructions of the Medical Officers. From the beginning of October not a single attack appeared. The budget provided Rs. 1,000 and the actual expenditure amounted to Rs. 1,710, which is entered in the revised estimate.

28. *Grant 4, Lighting Establishment.*—The decrease was due to the non-entertainment of the two new lamp lighters from the commencement of the year.

29. *Contingencies.*—The actuals of the first eight months amounted to Rs. 1,599, and the amount required during the next four months of the year will be Rs. 481. The revised estimate will therefore be Rs. 2,080. The increase over the budget was due to the increased rate paid for oil.

30. *Repairs to Fire-engine.*—The fire-engine in use was out of order and a fresh supply of suction and discharge pipes was obtained from Messrs. Burn & Co. Hence the increase.

31. *Compensation for Lands.*—As explained in paragraph 13 *supra*, the loan offered by the district board was only Rs. 20,000. A site was selected and taken up at a cost of Rs. 3,800 for the removal of Fishermenpetta there and for the site required for sewage farm. Rs. 1,000 are estimated. Rs. 293 are also required for payment to the proprietrix of Maddalapalem for the piece of land taken up in Allipore. There is a collection of huts called Solipetta in Chenglavarowpetta ward. It took fire and nearly 150 huts were destroyed. The council resolved to construct roads in that locality, and to remove about 50 huts for that purpose the sum of Rs. 750 is provided for compensation and cost of roads. These are the requirements for the year. Hence the decrease in the revised estimate.

32. *Grant 5, Office Establishment.*—The increase over the budget estimate was due to the payment of arrears of pay to the bench clerk.

33. *Collection—Contingencies.*—The increase over the budget was due to certain bill books being printed locally in addition to those indented, as the latter did not arrive in time.

34. *Repayment of Loans.*—As the loan was not taken during the year from the Maharaja of Vizianagram, G.C.I.E., no provision is made under this head.

35. Other items call for no remarks.

Submitted.

(Signed) R. GOVINDA ROW,
Huzur Deputy Collector.

28*th December* 1896.

Forwarded to Government.

2. With reference to paragraph 8 of the Chairman's letter, a copy of my Proceedings, Dis. No. 1724, dated 1st August 1896, is submitted for the information of Government.

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

31*st December* 1896.

Proceedings of the Collector, Vizagapatam district, dated 1st August 1896, No. 1724.

Read—the following :—

1. Letter No. 2284—164, dated 19th March 1896, from the Manager, East Coast Railway.

2. Letter No. 473, dated 9th May 1896, from the Chairman, Municipal Council, Vizagapatam.

3. Letter No. 524, dated 30th idem, from the same officer.

4. This office letter, R.C. No. 896, dated 4th June 1896, to the Manager, East Coast Railway.

5. Letter No. 5741—161, dated 21st July 1896, from the same officer.

Order.—In the first of the letters read above the Manager of the East Coast Railway applied, with reference to the orders of the Government of India embodied in Madras G.O., No. 1917 L., dated 27th September 1894, for revision of the assessment of house-tax on railway buildings within the limits of the Vizagapatam Municipality. With his letter he submitted a statement showing the railway buildings in question their capital cost, their annual rental value and the tax properly leviable thereon at $7\frac{1}{2}$ per cent. of the latter. The tax so calculated by him was in most cases almost exactly

half of that now being levied by the Vizagapatam Municipality, the reason being apparently that the Manager calculated annual rent value at 4 per cent. of capital cost and the municipal council at 8 per cent. The manager considered the municipal assessment unreasonable and disproportionate to the services rendered by that body.

2. This being referred to the Chairman of the municipal council, that functionary represented that a list of the railway buildings with their capital cost was furnished to him in the year 1893 by the Executive Engineer, East Coast Railway, that the assessment was fixed thereon and agreed to by the Executive Engineer, that this was explained in June 1893 to Mr. Spring, late Chief Engineer, on his objecting to the assessment, and that that officer did not press his objection, and that the same assessments have since been continued with enhancement in cases where additions or improvements have been made to any particular building.

3. The manager offers no further argument, but forwards copy of an order by the Collector of Gódávari disposing of a similar dispute between the East Coast Railway and the municipalities in that district.

4. Under section 135 of the Indian Railways Act IX of 1890, and in accordance with the orders contained in Government of India Proceedings (Public Works Department), dated 17th August 1894, No. 4347, embodied in G.O., No. 1917 L., dated 27th September 1894, I now proceed to deside what assessment it is right that the East Coast Railway should pay to the Vizagapatam Municipality on the buildings belonging to the former within the limits of the latter.

5. In the first place, unless a different standard is to be applied to business premises and residential quarters, the property of a railway to that which is accepted in the case of other public buildings, the property of Government and other residences occupied bv Government officers and private individuals, I cannot hold that the assessments with the exception hereinafter dealt with, are unreasonable or disproportionate to the services rendered. The services rendered may be, very likely are, insignificant, but, such as they are, the employés of the railway and the occupants of its quarters share them equally with all other tax-payers in the municipality. The upkeep of the roads, the sanitation of the town, the lighting of the streets and other public works, be they well or ill carried out, are available to the inhabitants of the railway premises as to other people. It is unreasonable to argue that the municipality does not scavenge the railway premises or light the railway compounds, as it would be to complain of similar neglect in the case of the compound of the Waltair club or the Collector's office. Arrangements for private scavenging can be made and the municipality would be glad to make them on the usual terms; but, as an ordinary thing, it confines its operations to the public streets, roads, latrines, &c., which are its property under the Act, and it is in the use of these that the tax-payer is supposed to get some return for his money.

6. I hold therefore that the assessment of the railway buildings is not unreasonable or disproportionate to the services rendered, but I cannot approve the method by which that assessment is calculated.

7. The house-tax in the Vizagapatam Municipality is collected at $7\frac{1}{2}$ per cent. on the annual rent value of each building and this is being done in the case of railway buildings also. So far right; but the rental value is calculated at 8 per cent. on the capital cost and the Chairman says that he does this "in accordance with the rules passed by the Government of India in the Public Works Department." The only rule which I can find of the nature of that indicated is that communicated with G.O., No. 2981, Public Works, dated 20th September 1888. The order referred to deals, however, with a different matter altogether, viz., the calculation of the rent to be charged to a Government officer occupying a Government building which is put at 4 per cent. on the capital cost *plus* the average annual cost of repairs which is to be taken at not less than 3 per cent. This order has absolutely nothing to do with the assessment of taxes by a municipal council, and the expression 8 per cent. does not occur in it, except as a limit of the proportion which the rent is to bear to the salary of the occupying officer. I consider that the Chairman has erred in fixing as high a proportion as 8 per cent. of capital cost as the annual rent for which the buildings in question "might

reasonably be expected to let" (*vide* section 65, Act IV of 1884), and a scrutiny of the result achieved by his method shown clearly that this is so. For instance, the monthly rent of a first-class bungalow works out to Rs. 100 to Rs. 110, a sum which buildings of the same stamp and in the same situation would certainly not fetch if offered to the public.

8. I now direct that the rental of the buildings belonging to the East Coast Railway for purposes of house-tax be assessed at 6 per cent. on the capital cost of each building. The capital cost appears at present to be correctly calculated, and if there is any mistake it is open to the manager to point it out.

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

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 28th February 1897, No. 49.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Vizagapatam Municipality for the year 1897–98 is sufficient and calls for no further remarks.

ORDER—No. 229 M., dated 16th February 1897.

The estimated receipts and charges of the Vizagapatam Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	17,409	9,400	12,630	2,13,700
Tax on Arts	6,006	6,320	5,980	6,010
„ on Buildings and Lands	14,575	17,950	19,250	17,110
Water-tax on Buildings and Lands	..	..	..	6,000
Tax on Vehicles and Animals	2,570	2,670	3,100	2,840
„ on Carts	373	400	420	410
Tolls	12,039	11,420	11,970	11,940
Realizations under Special Acts	210	100	50	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	3,334	10,230	270	30,260
Conservancy Receipts	28	30	30	30
Fees and Revenue from Educational Institutions	47	40	40	40
Income from Markets and Slaughter-houses	1,540	1,530	1,836	1,830
License Fees	205	300	300	300
Other Fees	563	400	1,270	1,270
Fines under Municipal and other Acts	621	560	660	660
Grants and Contributions from Government	174	370	1,40,360	70,860 270
„ „ from Local Boards	700	600	700	700
„ „ from other bodies	128	180	3,180	460
Recoveries for Services to Private Individuals	2,222	2,410	2,410	2,410
Miscellaneous	376	400	470	470
Loans	..	30,000	1,70,000	50,500
Advances recovered	103	..	10	..
Total ..	63,223	95,310	3,74,930	4,17,400 310
Charges.				
GRANT 1—				
New Works—				
Communications	5,859	400	4,900	2,000
Buildings	707	1,200	3,190	2,000
Drainage	683	3,900	800	5,000
Water-supply	181	50	1,00,200	3,11,000
Miscellaneous Public Improvements	6	100	100	50
Repairs—				
Communications	7,010	6,000	6,000	5,900
Buildings	1,120	700	700	700
Drainage	1,731	2,260	2,260	2,260
Water-supply	478	440	440	440
Establishment	984	850	850	850
Tools and Plant and other Stores	8	50	120	50
Contributions for Public Works	..	500	500	500
Total ..	18,767	16,450	1,20,060	3,30,750

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 2—				
Training Schools	207	240	240	120
Municipal Schools—				
On the Salary-result System	1,482	1,240	1,330	~~1,350~~ 1250
Grants-in-aid—				
Salary Grants	1,031	900	900	900
Result Grants	1,442	2,000	1,700	1,700
Building, Furniture, &c., Grants	308	300	300	300
Inspection	212	250	270	250
Miscellaneous	383	500	360	~~760~~ 550
Total	5,065	5,430	5,100	~~5,380~~ 5,070
GRANT 3—				
Hospitals and Dispensaries	2,400	2,400	2,400	2,400
Contributions	446	440	440	440
Vaccination	289	320	320	320
Registration of Births and Deaths	656	730	660	730
Conservancy, Road-cleaning and Road-watering	12,870	13,370	15,980	15,840
Total	16,661	17,260	19,800	19,730
GRANT 4—				
Lighting	2,481	2,160	2,610	2,620
Markets and Slaughter-houses	142	140	140	140
Choultries	1,777	1,590	1,590	1,590
Avenues	190	210	180	190
Public Garden, Survey of Land, Fire and other Charges	1,085	31,710	6,590	26,910
Total	5,675	35,810	11,110	31,450
GRANT 5—				
Supervision and Management	4,420	4,380	4,520	4,550
Repayment of Debt	..	10,000	..	10,000
Interest on Loan	..	1,800	..	1,000
Advances Recoverable	..	..	620	..
Refunds	..	..	10	..
Balance	12,635	4,180	2,13,700	~~14,540~~ 14760
Total	63,223	95,310	3,74,930	4,17,400 ~~310~~

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 72,300 and Rs. 61,240, respectively, against Rs. 85,910 and Rs. 91,130 anticipated in the sanctioned budget. The decrease in both cases is due chiefly to the scheme for the removal of the fishermen's village not having been carried out in the current year. The collections under the taxes on arts, buildings and lands during the first eight months of the year were again not satisfactory. With reference to G.O., No. 22, dated 11th January 1897, credit will be taken for a grant of Rs. 1,40,000 and a loan of Rs. 1,50,000 from Provincial funds. The provision under grant 1, New Works—Water-supply will also be raised by Rs. 1,00,000 to meet the cost of these works in the currenet year. The entertainment on Rs. 30 of a substitute for the sanitary inspector who has been ordered to undergo training in Madras is sanctioned. The contribution for the central office establishments will be reduced from Rs. 360 to Rs. 350 with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried to the ensuing year's budget will be Rs. 2,13,700.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—Excluding the transactions on account of the water-supply scheme, the probable receipts are placed at Rs. 77,200 against the revised estimate of Rs. 72,300, the increase occurring chiefly under sale-proceeds of lands, &c. Credit will be taken for an income of Rs. 6,000 under water-tax with reference to G.O., No. 22, dated 11th January 1897, above referred to and to a grant of Rs. 70,000 and a loan of Rs. 50,500 from Government on account of the water-supply works, being the amounts provided in the budget estimate of Provincial grants and loans for 1897-98.

4. *Charges.*—(1) The charges for the ensuing year are entered as Rs. 91,760 against Rs. 61,240 in the revised estimate, the increase being mainly under grant 4 and repayment of debt.

(2) *Grant 1.*—The provision under New Works—Water-supply will be raised by Rs. 3,10,500, being the amount available for expenditure on these works.

(3) *Grant 2.*—The remarks of the Director of Public Instruction on this portion of the budget will be awaited.

(4) *Grant 3.*—A sum of Rs. 500 will be entered in the budget as an allotment to meet possible charges on account of plague. The entertainment of two additional female toties on Rs. 2-4-0 each proposed in paragraph 27 of the Chairman's letter is sanctioned, subject to the remarks of the Sanitary Commissioner.

(5) *Grant 4.*—The council's proposal to increase the pay of the two lighting superintendents is approved, but this should have been shown in the proposition statement.

(6) *Grant 5.*—The contribution for the central office establishments will be raised from Rs. 360 to Rs. 460 with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 14,540. or 17·5 per cent. of the ordinary receipts; but the income of Rs. 6,000 anticipated under water-tax will have to be reserved for expenditure on the water-supply project, and a sum of Rs. 10,000 will have to be paid to the district board in 1898-99 as the second instalment of the loan taken from it.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A. Baitt.

2 queries marked in this Proof. Proof rec'd

80 L
42 L

Government {1897} of Madras

LOCAL AND MUNICIPAL.

C.A. Proof for approval.

See letter dt. 18/2/97 for Collector Pass. struck off & returned

Recd.	} 1897.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 229 M., 16th February 1897.

FEBRUARY.

Municipal Budget.

Reviewing the Vizagapatam — for 1897–98.

2/2/97

against the revis[illegible] placed at Rs 77200

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. B. SURYANARAYANA SASTRI Garu, B.A., B.L., Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 22nd December 1896, No. 1291.

I have the honour to submit herewith the revised estimate of the municipality for 1896–97 together with the budget estimate for 1897–98.

REVISED ESTIMATE FOR 1896–97.

2. The total receipts during the year 1896–97 according to the revised estimate now submitted, including the opening balance, amount to Rs. 84,930, of which Rupees 61,240 will be expended during the year, leaving a balance of Rs. 23,690.

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

BUDGET ESTIMATE FOR 1897–98.

4. *Opening balance, Rs.* 23,690.—The closing balance of the revised estimate is adopted as opening balance of the budget for 1897–98.

Receipts.

5. The receipts amount to Rs. 77,200 against Rs. 72,300 in the current year, showing an increase of Rs. 4,900, which is chiefly due to the sale-proceeds of the land now occupied by fishermen village.

6. The budget closely follows the revised estimate.

7. *Tax on Arts.*—The demand for the current year is Rs. 5,970. Ninety-five per cent. of this, together with the balance remaining to be collected at the close of the year, will be collections under the head for the year to come.

8. *Tax on Buildings.*—The arrears at the close of the year 1896–97 is Rs. 817, which will be collected. The demand for the current year is Rs. 16,348, and there is a likelihood of the demand increasing owing to the inclusion of the whole of the railway colony within municipal limits, but the gain expected will be a set off to the loss which the municipality sustains if it acts according to the decision of the Collector in assessing the railway buildings at a comparatively low rate, which reduces the present income from railway buildings by one-fourth. Moreover most of the houses of the Fishermenpetta will have to be demolished and it would take a year or so to build houses on the present site of the fishermen's village. Hence the current demand will be left undisturbed. Ninety-five per cent. of this will be collected. The total collections of arrears and current will be Rs. 16,347 or Rs. 16,350 in round numbers.

9. *Tax on Lands.*—The current demand is Rs. 733 and there will be no arrears at the close of the year.

10. *Vehicles, Animals and Carts.*—The decrease estimated when compared with the revised estimate is attributable to the large arrears remained to be collected at the end of the year 1895–96.

11. *Tolls.*—The income under this head is estimated to have a slight decrease in payment of penal interest by renters.

12. *Fees under Act II of* 1888.—An amount of Rs. 100 is estimated with reference to the actuals of the previous year.

13. *Fees on Schools.*—The figures communicated by the Director of Public Instruction are entered.

14. *Sale-proceeds of Lands.*—As explained in paragraph 12 of the current budget for 1896–97, Rs. 30,000 will be realized by the sale of sites now occupied by the fishermen's village. Hence the entry.

15. *Grants from Government.*—The Director of Public Instruction entered only Rs. 70, being the grant recoverable for two students only, in view that two students are sufficient to be trained for the next year. As the present drawing master is not qualified to receive grants from Provincial funds, it is contemplated to secure the services of a qualified man on a higher rate of pay of Rs. 45 per mensem. Rs. 270 are taken credit for and entered under the head.

Charges.

16. *Grant 1, New Works—Communications.*—Rs. 2,000 are estimated for the laying out roads in the site acquired by the removal of the Fishermenpetta, as it is thought advisable to sell the plots of lands only after the completion of roads.

17. *Buildings.*—It is proposed to construct a double iron latrine according to the standard plan which costs nearly Rs. 1,200. Rs. 100 are required for providing a gutting room to the sheep slaughter-house, Rs. 200 for temporary tatty latrines and Rs. 500 for a school-building at Chengalvarowpetta. Rs. 2,000 are therefore provided in the budget.

18. *Drainage.*—Rs. 2,600 are allotted for the drainage works in Dondapurti, Rs. 2,000 for Fishermenpetta old site and Rs. 400 for petty works and sewage farm in the town. The budget entry is therefore Rs. 5,000. This can be transferred to famine relief works in case of emergency.

19. *Water-supply.*—In the place selected for the new Fishermenpetta, there is no water supply at all. It is therefore proposed to dig wells in that locality at a cost of Rs. 250, while the other Rs. 250 is required for temporary wells in the town.

20. *Repairs—Communications.*—Provision is made with reference to the income from tolls.

21. *Grant 2, Education—Stipends to Normal Students.*—Provision is made with reference to statement communicated by the Director of Public Instruction.

22. *Salary results Schools.*—The Government, in its order No. 1504 M., dated 5th September 1896, remarked that the net cost of educating each pupil in these institutions was high and should be reduced, while the budget communicated by the Director provides increase of pay to schoolmasters. The council, however, approved the figures of the Director and did not like to increase the rate of school-fees, which are now levied at a very low rate, considering the poverty of the pupils. A proposition statement is enclosed for sanction.

23. *Common Gymnasium.*—As explained in paragraph 23 of the revised estimate the gymnastic instructor is undergoing training and his pay is proposed to be increased from Rs. 12 to Rs. 15. Hence the increase.

24. *Drawing master.*—The pay of the present drawing master is only Rs. 20 a month and, as he has been offered Rs 45 in the Berhampur College, he intends leaving this municipality. As the council understands it is not easy to get a good drawing master for any pay under Rs. 45, the figure is entered in the budget. It is in contemplation to engage trained man for the post as he will be entitled to a grant of 50 per cent. of the cost from Government.

25. *Grant 3, Registration of Births and Deaths.*—The increase under the head is small and calls for no remark.

26. *Conservancy Establishment.*—The increase over the revised estimate is owing to the annual increment of Rs. 2 to the sanitary inspector and to the provision of pay for two months to his *locum tenens* at Rs. 30 during the period of the former's training at Madras.

27. *Private Scavenging Establishment.*—The number of houses served by the municipal agency is increased from 1,083 to 1,191, and two female toties at Rs. 2–4–0 each are proposed to be supplemented to the present staff.

28. *Cholera Charges.*—Provision is made with reference to G.O., Mis. No. 1020, dated 25th June 1895, as reserve fund.

29. *Lighting Establishment.*—There are at present 283 lights which are scattered over an area of more than four and a half square miles and 20 more lanterns are now proposed to be fixed. To supervise these lights there are now two superintendents on Rs. 7–8–0 each per mensem. The council resolved to increase their pay with reference to the area which they have to go round every night and allowed an addition of Rs. 2–8–0 to their present pay. Hence the increase.

30. *Grant 4, Lighting Contingencies.*—The decrease, when compared with the revised estimate, is due to the cheap rate of oil in the local market.

31. *Fire Engine.*—The engine in use is in working order and Rs. 20 only are provided for unforeseen contingencies.

32. *Compensation for Lands.*—Rs. 30,000 are provided in the budget for payment of compensation to house-owners of fishermen village; of this Rs. 3,800 are required in the current year, as explained in paragraph 31 of the revised estimate. The balance is provided under the head.

33. *Other Items.*—The increase over the budget and revised estimates is due to the kattubady payable to the proprietor of Allipuram for the land acquired for Fishermenpetta.

34. *Grant 5, Office Establishment.*—The decrease, when compared with the revised estimate, is owing to the transfer of the bench clerk's pay from Municipal to Provincial funds.

35. *Repayment of Loan.*—The repayment of loan, together with the interest of the first instalment, is entered, viz., Rs. 11,000.

36. *Closing Balance.*—The budget closes with a balance of Rs. 9,130, or 9·05 per cent. of the receipts.

Enclosure.

MEMORANDUM.

Revised Estimate for 1896–97.

Receipts.

Tax on Arts.—The current demand is Rs. 6,128 as assessed by the Chairman, of which Rs. 158 were remitted on appeals, and calculating collections at Rs. 95 per cent., Rs. 5,671 may be collected. The arrears demand on 1st April 1896 was Rupees 309–5–9, of which Rs. 267–9–0 will be collected and Rs. 41–12–9 written off. The revised estimate is, therefore, Rs. 5,938, or Rs. 5,940 against Rs. 6,280 anticipated in the budget. The decrease was chiefly attributable to the heavy reductions made in assessments last year by the council on appeals.

2. *House-tax.*—The arrears at the close of the year 1895–96 were Rs. 3,056, of this Rs. 68–14–0 ought to be written off. The current demand under the tax is Rs. 16,349–14–0, of this Rs. 1–12–0 was remitted by the council on appeal. The net demand is, therefore, Rs. 16,348–2–0; of this Rs. 120 was found irrecoverable and Rs. 15,410, or 95 per cent., will be collected. The revised estimate under the head will be Rs. 18,397, or Rs. 18,400, including both arrears and current. The increase, when compared with the budget, is due to the larger outstanding arrears at the beginning of the year.

3. *Land-tax.*—The current demand under the head is Rs. 732–11–0. The arrears outstanding at the commencement of the year amount to Rs. 88–15–6. The whole of it will be collected.

4. *Vehicles, Animals and Country Carts.*—The increase over the budget is due to the large arrears outstanding at the beginning of the year.

5. *Tolls.*—The four toll-gates in the municipality were leased out for the current year as detailed below:—

	Rs.
(1) Bowdara	770
(2) Katacumvari	183
(3) Turner ponton bridge	93
(4) Dolphin's ferry	42
Total ..	1,088

per month or Rs. 13,056 a year; of this Rs. 1,116 will have to be paid to the district board. The net amount will be Rs. 11,940 which will be collected during the year together with penal interest of Rs. 30.

6. *Realizations under Special Acts.*—Rs. 50 only are estimated under the head. The decrease is chiefly due to the exemption of the railway institute from the operation of Act II of 1888.

7. *Rent of Lands.*—The increase expected is on account of enhanced rate of rent levied from toddy contractors for independent toddy shops.

8. *Income from Markets, Slaughter-houses and Cart-stand Fees.*—The increase was due to the keen competition at the time of sales.

9. *Fines under Municipal and other Acts.*—The increase is expected with reference to the actuals of previous year.

10. *Grants from Government*—(iii) *Other Purposes.*—Rs. 20 are expected and entered on account of the compensation for the tax on arts and animals of Volunteer Corps officers.

11. *Contribution from Local Boards—Other Purposes.*—The increase is owing to the contribution paid by the Taluk Board, Vizagapatam, towards the upkeep of a water-shed near the Collector's office.

12. *Other Grants.*—The work of the construction of the road from the band-stand to Judge's bungalow at Waltair was not completed and the Maharaja of Vizianagram, G.C.I.E., has kindly added towards the completion of the work Rs. 3,000 to the Rs. 12,000 previously granted.

13. *Realization of Loan.*—It was contemplated to borrow Rs. 30,000 from the Maharaja of Vizianagram, G.C.I.E., with reference to G.O., No. 1602, dated 4th October 1895. Meanwhile the district board offered Rs. 20,000 at a less rate of interest, namely, 5 per cent., and the council accepted the offer. Hence the entry.

14. *Closing Balance.*—The closing balance of last year is adopted as the opening balance of the revised estimate.

Charges.

15. *Grant 1, New Works—Communications.*—The budget provides Rs. 400 for the following works:—

(*a*) New road in Allipuram.
(*b*) ,, in the lane near Gajulu well in Kottapetta.

Rupees 3,000 were contributed by the Maharaja of Vizianagram, G.C.I.E., towards the completion of the road from band-stand to Judge's bungalow at Waltair. The whole of the allotment will be spent. Rs. 1,500 are required to lay out roads in Kotta-Jalaripetta near Thepparavupalem.

16. *Buildings.*—An iron latrine was constructed in Allipore according to the standard plan at a cost of Rs. 1,185. A similar latrine is required to be constructed near Ross hill. The well in the bulls' slaughter-house is in progress and will be completed before the close of the year. The amount required to be spent within the next four months of the year will be Rs. 1,350. Rs. 1,238 have already been spent during first eight months of the year. The council contemplated to acquire a building in fort for Rs. 600 for the use of Fort Muhammadan school. The revised estimate will therefore be Rs. 3,188, or Rs. 3,190 in round figures.

17. *Drainage.*—The drainage work at Dondaparti have been estimated to cost Rs. 5,200, of which Rs. 400 will be required for the collection of materials within the

close of the year, while Rs. 400 more are required to construct drains in different parts of the town where they are needed. Hence the decrease.

18. *Water-supply.*—As the north-east monsoon has entirely failed, there would be scarcity of water during the latter part of the year. A well has been sunk in the new cart-stand for the use of bandy-men and temporary wells are to be dug in the beds of tanks when scarcity of water is felt. Hence the provision under the head has been raised to Rs. 200.

19. *Tools and Plant.*—The increase under the head was due to the purchase of tools actually required for the department.

20. *Grant 2, Education—Municipal Schools—Salary-results System—Contingencies.*—In addition to the fixed contingencies to municipal schools, Rs. 90 are required to meet the cost of furniture, maps, books. Hence the increase.

21. *Results Grants.*—The decrease when compared with the budget is provided with reference to the actuals of previous years.

22. *Inspection—Contingencies.*—The increase under the head was due to the printing of forms required by the superintendent of schools.

23. *Common Gymnasium*—(i) *Establishment.*—The gymnastic instructor was ordered to go to Madras to undergo training and the post was vacant from the month of July last. He is expected to resume his duties in the month of January next. His pay for two months is provided.

24. *Other Items.*—As the furniture, &c., required for the drawing master has already been purchased, the actual amount required during the next four months will be Rs. 88 or Rs. 90 in round numbers. The expenditure during the first eight months being Rs. 170, the revised estimate will be Rs. 260.

25. *Grant 3, Registration of Births and Deaths—Contingencies.*—The provision in the revised estimate is made with reference to the actual requirements. Rs. 16 was spent in the first eight months of the year and Rs. 24 will be required in the next four months.

26. *Conservancy Establishment.*—The increase over the budget estimate is due to the pay of the substitute to the present sanitary inspector who is ordered to undergo practical training.

27. *Cholera Charges.*—On the 28th August cholera made its appearance in the municipality having been imported from Rajahmundry. Every effort was made to check its progress and a number of drinking-water wells were hankinized and conserved. Watchmen were entertained on daily wages and hundreds of tin buckets were supplied to guard such wells from being contaminated. Tar, sulphur, &c., were freely burnt, especially in the infected parts of the town and at times some huts were pulled down and materials burnt. Notice was given to the public by tom tom to whitewash their buildings. Slaked lime was freely used in all drains to prevent infection and travellers by train who wish to halt in the town were carefully examined. The assistance rendered by the Assistant Surgeon and Hospital Assistant (both are councillors) under the instructions of Dr. Leapingwell, the District Medical and Sanitary Officer, to treat the cholera patients and to keep the town in a sanitary condition is noteworthy. Out of a population of 34,487 only 61 were attacks, of which 39 were deaths; some of the victims were pilgrims from Rajahmundry. The small number in deaths is also attributable to the free distribution of cholera mixture and to the great vigilance displayed by the Sanitary Inspector—a Hospital Assistant—who carefully carried out the instructions of the Medical Officers. From the beginning of October not a single attack appeared. The budget provided Rs. 1,000 and the actual expenditure amounted to Rs. 1,710, which is entered in the revised estimate.

28. *Grant 4, Lighting Establishment.*—The decrease was due to the non-entertainment of the two new lamp lighters from the commencement of the year.

29. *Contingencies.*—The actuals of the first eight months amounted to Rs. 1,599, and the amount required during the next four months of the year will be Rs. 481. The revised estimate will therefore be Rs. 2,080. The increase over the budget was due to the increased rate paid for oil.

30. *Repairs to Fire-engine.*—The fire-engine in use was out of order and a fresh supply of suction and discharge pipes was obtained from Messrs. Burn & Co. Hence the increase.

31. *Compensation for Lands.*—As explained in paragraph 13 *supra*, the loan offered by the district board was only Rs. 20,000. A site was selected and taken up at a cost of Rs. 3,800 for the removal of Fishermenpetta there and for the site required for sewage farm. Rs. 1,000 are estimated. Rs. 293 are also required for payment to the proprietrix of Maddalapalem for the piece of land taken up in Allipore. There is a collection of huts called Solipetta in Chenglavarowpetta ward. It took fire and nearly 150 huts were destroyed. The council resolved to construct roads in that locality, and to remove about 50 huts for that purpose the sum of Rs. 750 is provided for compensation and cost of roads. These are the requirements for the year. Hence the decrease in the revised estimate.

32. *Grant 5, Office Establishment.*—The increase over the budget estimate was due to the payment of arrears of pay to the bench clerk.

33. *Collection—Contingencies.*—The increase over the budget was due to certain bill books being printed locally in addition to those indented, as the latter did not arrive in time.

34. *Repayment of Loans.*—As the loan was not taken during the year from the Maharaja of Vizianagram, G.C.I.E., no provision is made under this head.

35. Other items call for no remarks.

Submitted.

(Signed) R. GOVINDA ROW,
Huzur Deputy Collector.

28*th December* 1896.

Forwarded to Government.

2. With reference to paragraph 8 of the Chairman's letter, a copy of my Proceedings, Dis. No. 1724, dated 1st August 1896, is submitted for the information of Government.

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

31*st December* 1896.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 28th February 1897, No. 49.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Vizagapatam Municipality for the year 1897–98 is sufficient and calls for no further remarks.

Proceedings of the Collector, Vizagapatam district, dated 1st August 1896, No. 1724.

Read—the following:—

1. Letter No. 2284—164, dated 19th March 1896, from the Manager, East Coast Railway.

2. Letter No. 473, dated 9th May 1896, from the Chairman, Municipal Council, Vizagapatam.

3. Letter No. 524, dated 30th idem, from the same officer.

4. This office letter, R.C. No. 896, dated 4th June 1896, to the Manager, East Coast Railway.

5. Letter No. 5741—161, dated 21st July 1896, from the same officer.

Order.—In the first of the letters read above the Manager of the East Coast Railway applied, with reference to the orders of the Government of India embodied in Madras G.O., No. 1917 L., dated 27th September 1894, for revision of the assessment of house-tax on railway buildings within the limits of the Vizagapatam Municipality. With his letter he submitted a statement showing the railway buildings in question their capital cost, their annual rental value and the tax properly leviable thereon at 7½ per cent. of the latter. The tax so calculated by him was in most cases almost exactly half of that now being levied by the Vizagapatam Municipality, the reason being apparently that the Manager calculated annual rent value at 4 per cent. of capital cost and the municipal council at 8 per cent. The manager considered the municipal assessment unreasonable and disproportionate to the services rendered by that body.

2. This being referred to the Chairman of the municipal council, that functionary represented that a list of the railway buildings with their capital cost was furnished to him in the year 1893 by the Executive Engineer, East Coast Railway, that the assessment was fixed thereon and agreed to by the Executive Engineer, that this was explained in June 1893 to Mr. Spring, late Chief Engineer, on his objecting to the assessment, and that that officer did not press his objection, and that the same assessments have since been continued with enhancement in cases where additions or improvements have been made to any particular building.

3. The manager offers no further argument, but forwards copy of an order by the Collector of Gódávari disposing of a similar dispute between the East Coast Railway and the municipalities in that district.

4. Under section 135 of the Indian Railways Act IX of 1890, and in accordance with the orders contained in Government of India Proceedings (Public Works Department), dated 17th August 1894, No. 4347, embodied in G.O., No. 1917 L., dated 27th September 1894, I now proceed to deside what assessment it is right that the East Coast Railway should pay to the Vizagapatam Municipality on the buildings belonging to the former within the limits of the latter.

5. In the first place, unless a different standard is to be applied to business premises and residential quarters, the property of a railway to that which is accepted in the case of other public buildings, the property of Government and other residences occupied by Government officers and private individuals, I cannot hold that the assessments with the exception hereinafter dealt with, are unreasonable or disproportionate to the services rendered. The services rendered may be, very likely are, insignificant, but, such as they are, the employés of the railway and the occupants of its quarters share them equally with all other tax-payers in the municipality. The upkeep of the roads, the sanitation of the town, the lighting of the streets and other public works, be they well or ill carried out, are available to the inhabitants of the railway premises as to other people. It is unreasonable to argue that the municipality does not scavenge the railway premises or light the railway compounds, as it would be to complain of similar neglect in the case of the compound of the Waltair club or the Collector's office. Arrangements for private scavenging can be made and the municipality would be glad to make them on the usual terms; but, as an ordinary thing, it confines its operations to the public streets, roads, latrines, &c., which are its property under the Act, and it is in the use of these that the tax-payer is supposed to get some return for his money.

6. I hold therefore that the assessment of the railway buildings is not unreasonable or disproportionate to the services rendered, but I cannot approve the method by which that assessment is calculated.

7. The house-tax in the Vizagapatam Municipality is collected at 7½ per cent. on the annual rent value of each building and this is being done in the case of railway buildings also. So far right; but the rental value is calculated at 8 per cent. on the capital cost and the Chairman says that he does this "in accordance with the rules passed by the Government of India in the Public Works Department." The only rule which I can find of the nature of that indicated is that communicated with G.O., No. 2981, Public Works, dated 20th September 1888. The order referred to deals,

however, with a different matter altogether, viz., the calculation of the rent to be charged to a Government officer occupying a Government building which is put at 4 per cent. on the capital cost *plus* the average annual cost of repairs which is to be taken at not less than 3 per cent. This order has absolutely nothing to do with the assessment of taxes by a municipal council, and the expression 8 per cent. does not occur in it, except as a limit of the proportion which the rent is to bear to the salary of the occupying officer. I consider that the Chairman has erred in fixing as high a proportion as 8 per cent. of capital cost as the annual rent for which the buildings in question "might reasonably be expected to let" (*vide* section 65, Act IV of 1884), and a scrutiny of the result achieved by his method shown clearly that this is so. For instance, the monthly rent of a first-class bungalow works out to Rs. 100 to Rs. 110, a sum which buildings of the same stamp and in the same situation would certainly not fetch if offered to the public.

8. I now direct that the rental of the buildings belonging to the East Coast Railway for purposes of house-tax be assessed at 6 per cent. on the capital cost of each building. The capital cost appears at present to be correctly calculated, and if there is any mistake it is open to the manager to point it out.

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

ORDER—No. 229 M., dated 16th February 1897.

The estimated receipts and charges of the Vizagapatam Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	17,409	9,400	12,630	2,13,700
Tax on Arts	6,006	6,320	5,980	6,010
,, on Buildings and Lands	14,575	17,950	19,250	17,110
Water-tax on Buildings and Lands	..	..	..	6,000
Tax on Vehicles and Animals	2,570	2,670	3,100	2,840
,, on Carts	373	400	420	410
Tolls	12,039	11,420	11,970	11,940
Realizations under Special Acts	210	100	50	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	3,334	10,230	270	30,260
Conservancy Receipts	28	30	30	30
Fees and Revenue from Educational Institutions	47	40	40	40
Income from Markets and Slaughter-houses	1,540	1,530	1,830	1,830
License Fees	205	300	300	300
Other Fees	563	400	1,270	1,270
Fines under Municipal and other Acts	621	560	660	660
Grants and Contributions from Government	174	370	1,40,360	70,360
,, ,, from Local Boards	700	600	700	700
,, ,, from other bodies	128	180	3,180	460
Recoveries for Services to Private Individuals	2,222	2,410	2,410	2,410
Miscellaneous	376	400	470	50,500
Loans	..	30,000	1,70,000	..
Advances recovered	103	..	10	..
Total	63,223	95,310	3,74,930	4,17,400
Charges.				
GRANT I—				
New Works—				
Communications	5,859	400	4,900	2,000
Buildings	707	1,200	3,190	2,000
Drainage	683	3,900	800	5,000
Water-supply	181	50	1,00,200	3,11,000
Miscellaneous Public Improvements	6	100	100	50
Repairs—				
Communications	7,010	6,000	6,000	5,900
Buildings	1,120	700	700	700
Drainage	1,731	2,260	2,260	2,260
Water-supply	478	440	440	440
Establishment	984	850	850	850
Tools and Plant and other Stores	8	50	120	50
Contributions for Public Works	..	500	500	500
Total	18,767	16,450	1,20,060	3,30,750

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Training Schools	207	240	240	120
Municipal Schools—				
On the Salary-result System	1,482	1,240	1,330	1,350
Grants-in-aid—				
Salary Grants	1,031	900	900	900
Result Grants	1,442	2,000	1,700	1,700
Building and Furniture Grants	308	300	300	300
Inspection	212	250	270	250
Miscellaneous	383	500	360	760
Total	5,065	5,430	5,100	5,380
GRANT 3—				
Hospitals and Dispensaries	2,400	2,400	2,400	2,400
Contributions	446	440	440	440
Vaccination	289	320	320	320
Registration of Births and Deaths	656	730	660	730
Conservancy, Road-cleaning and Road-watering	12,870	13,370	15,980	15,840
Total	16,661	17,260	19,800	19,730
GRANT 4—				
Lighting	2,481	2,160	2,610	2,620
Markets and Slaughter-houses	142	140	140	140
Choultries	1,777	1,590	1,590	1,590
Avenues	190	210	180	190
Public Garden, Survey of Land, Fire and other Charges	1,085	31,710	6,590	26,910
Total	5,675	35,810	11,110	31,450
GRANT 5—				
Supervision and Management	4,420	4,380	4,520	4,550
Repayment of Debt	..	10,000	..	10,000
Interest on Loan	..	1,800	..	1,000
Advances Recoverable	..	..	620	..
Refunds	..	..	10	..
Balance	12,635	4,180	2,13,700	14,540
Total	63,223	95,310	3,74,930	4,17,400

REVISED ESTIMATE FOR 1896–97.

2. *Receipts.*—The current receipts and charges are now estimated at Rs. 72,300 and Rs. 61,240, respectively, against Rs. 85,910 and Rs. 91,130 anticipated in the sanctioned budget. The decrease in both cases is due chiefly to the scheme for the removal of the fishermen's village not having been carried out in the current year. The collections under the taxes on arts, buildings and lands during the first eight months of the year were again not satisfactory. With reference to G.O., No. 22, dated 11th January 1897, credit will be taken for a grant of Rs. 1,40,000 and a loan of Rs. 1,50,000 from Provincial funds. The provision under grant 1, New Works—Water-supply will also be raised by Rs. 1,00,000 to meet the cost of these works in the currenet year. The entertainment on Rs. 30 of a substitute for the sanitary inspector who has been ordered to undergo training in Madras is sanctioned. The contribution for the central office establishments will be reduced from Rs. 360 to Rs. 350 with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried to the ensuing year's budget will be Rs. 2,13,700.

BUDGET ESTIMATE FOR 1897–98.

3. Excluding the transactions on account of the water-supply scheme, the probable receipts are placed at Rs. 77,200 against the revised estimate of Rs. 72,300, the increase occurring chiefly under sale-proceeds of lands, &c. Credit will be taken for an income of Rs. 6,000 under water-tax with reference to G.O., No. 22, dated 11th January 1897, above referred to and to a grant of Rs. 70,000 and a loan of Rs. 50,500 from Government on account of the water-supply works, being the amounts provided in the budget estimate of Provincial grants and loans for 1897–98.

4. *Charges.*—(1) The charges for the ensuing year are entered as Rs. 91,760 against Rs. 61,240 in the revised estimate, the increase being mainly under grant 4 and repayment of debt.

(2) *Grant 1.*—The provision under New Works—Water supply will be raised by Rs. 3,10,500, being the amount available for expenditure on these works.

(3) *Grant 2.*—The remarks of the Director of Public Instruction on this portion of the budget will be awaited.

(4) *Grant 3.*—The sum of Rs. 500 will be entered in the budget as an allotment to meet possible charges on account of plague. The entertainment of two additional female toties on Rs. 2-4-0 each proposed in paragraph 27 of the Chairman's letter is sanctioned, subject to the remarks of the Sanitary Commissioner.

(5) *Grant 4.*—The council's proposal to increase the pay of the two lighting superintendents is approved, but this should have been shown in the proposition statement.

(6) *Grant 5.*—The contribution for the central office establishments will be raised from Rs. 360 to Rs. 460 with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 14,540, or 17·5 per cent. of the ordinary receipts, but the income of Rs. 6,000 anticipated under water-tax will have to be reserved for expenditure on the water-supply project, and a sum of Rs. 10,000 will have to be paid to the district board in 1898–99 as the second instalment of the loan taken from it.

(True Extract.)

Secretary to Government.

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

Exd. A. Raitt.

Vizajapatam Municipal Budget for 1897-98 Prov V 201

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. B. SURYANARAYANA SASTRI Garu, B.A., B.L., Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 22nd December 1896, No. 1291.

I have the honour to submit herewith the revised estimate of the municipality for 1896–97 together with the budget estimate for 1897–98.

REVISED ESTIMATE FOR 1896–97.

2. The total receipts during the year 1896–97 according to the revised estimate now submitted, including the opening balance, amount to Rs. 84,930, of which Rupees 61,240 will be expended during the year, leaving a balance of Rs. 23,690.

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

BUDGET ESTIMATE FOR 1897–98.

4. *Opening balance, Rs.* 23,690.—The closing balance of the revised estimate is adopted as opening balance of the budget for 1897–98.

Receipts.

5. The receipts amount to Rs. 77,200 against Rs. 72,300 in the current year, showing an increase of Rs. 4,900, which is chiefly due to the sale-proceeds of the land now occupied by fishermen village.

6. The budget closely follows the revised estimate.

7. *Tax on Arts.*—The demand for the current year is Rs. 5,970. Ninety-five per cent. of this, together with the balance remaining to be collected at the close of the year, will be collections under the head for the year to come.

8. *Tax on Buildings.*—The arrears at the close of the year 1896–97 is Rs. 817, which will be collected. The demand for the current year is Rs. 16,348, and there is a likelihood of the demand increasing owing to the inclusion of the whole of the railway colony within municipal limits, but the gain expected will be a set off to the loss which the municipality sustains if it acts according to the decision of the Collector in assessing the railway buildings at a comparatively low rate, which reduces the present income from railway buildings by one-fourth. Moreover most of the houses of the Fishermenpetta will have to be demolished and it would take a year or so to build houses on the present site of the fishermen's village. Hence the current demand will be left undisturbed. Ninety-five per cent. of this will be collected. The total collections of arrears and current would be Rs. 16,347 or Rs. 16,350 in round numbers.

9. *Tax on Lands.*—The current demand is Rs. 733 and there will be no arrears at the close of the year.

10. *Vehicles, Animals and Carts.*—The decrease estimated when compared with the revised estimate is attributable to the large arrears remained to be collected at the end of the year 1895–96.

11. *Tolls.*—The income under this head is estimated to have a slight decrease in payment of penal interest by renters.

12. *Fees under Act II of* 1888.—An amount of Rs. 100 is estimated with reference to the actuals of the previous year.

13. *Fees on Schools.*—The figures communicated by the Director of Public Instruction are entered.

14. *Sale-proceeds of Lands.*—As explained in paragraph 12 of the current budget for 1896–97, Rs. 30,000 will be realized by the sale of sites now occupied by fishermen's village. Hence the entry.

15. *Grants from Government.*—The Director of Public Instruction entered only Rs. 70, being the grant recoverable for two students only, in view that two students are sufficient to be trained for the next year. As the present drawing master is not qualified to receive grants from Provincial funds, it is contemplated to secure the services of a qualified man on a higher rate of pay of Rs. 45 per mensem. Rs. 270 taken credit of and entered under the head.

Charges.

16. *Grant 1, New Works—Communications.*—Rs. 2,000 are estimated for the laying out roads in the site acquired by the removal of the Fishermenpetta, as it is thought advisable to sell the plots of lands only after the completion of roads.

17. *Buildings.*—It is proposed to construct a double iron latrine according to the standard plan which costs nearly Rs. 1,200. Rs. 100 are required for providing a gutting room to the sheep slaughter-house, Rs. 200 for temporary tatty latrines and Rs. 500 for a school-building at Chengalvarowpetta. Rs. 2,000 are therefore provided in the budget.

18. *Drainage.*—Rs. 2,600 are allotted for the drainage works in Dondapurti, Rs. 2,000 for Fishermenpetta old site and Rs. 400 for petty works and sewage farm in the town. The budget entry is therefore Rs. 5,000. This can be transferred to famine relief works in case of emergency.

19. *Water-supply.*—In the place selected for the new Fishermenpetta, there is no water supply at all. It is therefore proposed to dig wells in that locality at a cost of Rs. 250, while the other Rs. 250 is required for temporary wells in the town.

20. *Repairs—Communications.*—Provision is made with reference to the income from tolls.

21. *Grant 2, Education—Stipends to Normal Students.*—Provision is made with reference to statement communicated by the Director of Public Instruction.

22. *Salary results Schools.*—The Government, in its order No. 1504 M., dated 5th September 1896, remarked that the net cost of educating each pupil in these institutions was high and should be reduced, while the budget communicated by the Director provides increase of pay to schoolmasters. The council, however, approved the figures of the Director and did not like to increase the rate of school-fees, which are now levied at a very low rate, considering the poverty of the pupils. A proposition statement is enclosed for sanction.

23. *Common Gymnasium.*—As explained in paragraph 23 of the revised estimate the gymnastic instructor is undergoing training and his pay is proposed to be increased from Rs. 12 to Rs. 15. Hence the increase.

24. *Drawing master.*—The pay of the present drawing master is only Rs. 20 a month and; as he has been offered Rs 45 in the Berhampur College, he intends leaving this municipality. As the council understands it is not easy to get a good drawing master for any pay under Rs. 45, the figure is entered in the budget. It is in contemplation to engage trained man for the post as he will be entitled to a grant of 50 per cent. of the cost from Government.

25. *Grant 3, Registration of Births and Deaths.*—The increase under the head is small and calls for no remark.

26. *Conservancy Establishment.*—The increase over the revised estimate is owing to the annual increment of Rs. 2 to the sanitary inspector and to the provision of pay for two months to his *locum tenens* at Rs. 30 during the period of the former's training at Madras.

27. *Private Scavenging Establishment.*—The number of houses served by the municipal agency is increased from 1,083 to 1,191, and two female toties at Rs. 2–4–0 each are proposed to be supplemented to the present staff.

28. *Cholera Charges.*—Provision is made with reference to G.O., Mis. No. 1020, dated 25th June 1895, as reserve fund.

29. *Lighting Establishment.*—There are at present 283 lights which are scattered over an area of more than four and a half square miles and 20 more lanterns are now proposed to be fixed. To supervise these lights there are now two superintendents on Rs. 7–8–0 each per mensem. The council resolved to increase their pay with reference to the area which they have to go round every night and allowed an addition of Rs. 2–8–0 to their present pay. Hence the increase.

30. *Grant 4, Lighting Contingencies.*—The decrease, when compared with the revised estimate, is due to the cheap rate of oil in the local market.

31. *Fire Engine.*—The engine in use is in working order and Rs. 20 only are provided for unforeseen contingencies.

32. *Compensation for Lands.*—Rs. 30,000 are provided in the budget for payment of compensation to house-owners of fishermen village; of this Rs. 3,800 are required in the current year as explained in paragraph 31 of the revised estimate. The balance is provided under the head.

33. *Other Items.*—The increase over the budget and revised estimates is due to the kattubady payable to the proprietor of Allipuram for the land acquired for Fishermenpetta.

34. *Grant 5, Office Establishment.*—The decrease, when compared with the revised estimate, is owing to the transfer of the bench clerk's pay from Municipal to Provincial funds.

35. *Repayment of Loan.*—The repayment of loan, together with the interest of the first instalment, is entered, viz., Rs. 11,000.

36. *Closing Balance.*—The budget closes with a balance of Rs. 9,130, or 9·05 per cent. of the receipts.

ENCLOSURE.

MEMORANDUM.

REVISED ESTIMATE FOR 1896–97.

Receipts.

Tax on Arts.—The current demand is Rs. 6,128 as assessed by the Chairman, of which Rs. 158 were remitted on appeals, and calculating collections at Rs. 95 per cent., Rs. 5,671 may be collected. The arrears demand on 1st April 1896 was Rupees 309–5–9, of which Rs. 267–9–0 will be collected and Rs. 41–12–9 written off. The revised estimate is, therefore, Rs. 5,938, or Rs. 5,940 against Rs. 6,280 anticipated in the budget. The decrease was chiefly attributable to the heavy reductions made in assessments last year by the council on appeals.

2. *House-tax.*—The arrears at the close of the year 1895–96 were Rs. 3,056, of this Rs. 68–14–0 ought to be written off. The current demand under the tax is Rs. 16,349–14–0, of this Rs. 1–12–0 was remitted by the council on appeal. The net demand is, therefore, Rs. 16,348–2–0, of this Rs. 120 was found irrecoverable and Rs. 15,410, or 95 per cent., will be collected. The revised estimate under the head would be Rs. 18,397, or Rs. 18,400, including both arrears and current. The increase, when compared with the budget, is due to the larger outstanding arrears at the beginning of the year.

3. *Land-tax.*—The current demand under the head is Rs. 732–11–0. The arrears outstanding at the commencement of the year amount to Rs. 88–15–6. The whole of it will be collected.

4. *Vehicles, Animals and Country Carts.*—The increase over the budget is due to the large arrears outstanding at the beginning of the year.

5. *Tolls.*—The four toll-gates in the municipality were leased out for the current year as detailed below :—

	Rs.
(1) Bowdara	770
(2) Katacumvari	183
(3) Turner ponton bridge	93
(4) Dolphin's ferry	42
Total ..	1,088

per month or Rs. 13,056 a year, of this Rs. 1,116 will have to be paid to the district board. The next amount to be Rs. 11,940 which will be collected during the year together with penal interest of Rs. 30.

6. *Realizations under Special Acts.*—Rs. 50 only are estimated under the head. The decrease is chiefly due to the exemption of the railway institute from the operation of Act II of 1888.

7. *Rent of Lands.*—The increase expected is on account of enhanced rate of rent levied from toddy contractors for independent toddy shops.

8. *Income from Markets, Slaughter-houses and Cart-stand Fees.*—The increase was due to the keen competition at the time of sales.

9. *Fines under Municipal and other Acts.*—The increase is expected with reference to the actuals of previous year.

10. *Grants from Government*—(iii) *Other Purposes.*—Rs. 20 are expected and entered on account of the compensation for the tax on arts and animals of Volunteer Corps officers.

11. *Contribution from Local Boards—Other Purposes.*—The increase is owing to the contribution paid by the Taluk Board, Vizagapatam, towards the upkeep of a water-shed near the Collector's office.

12. *Other Grants.*—The work of the construction of the road from the band-stand to Judge's bungalow at Waltair was not completed and the Maharaja of Vizianagram, G.C.I.E., has kindly added towards the completion of the work Rs. 3,000 to the Rs. 12,000 previously granted.

13. *Realization of Loan.*—It was contemplated to borrow Rs. 30,000 from the Maharaja of Vizianagram, G.C.I.E., with reference to G.O., No. 1602, dated 4th October 1895. Meanwhile the district board offered Rs. 20,000 at a less rate of interest, namely, 5 per cent., and the council accepted the offer. Hence the entry.

14. *Closing Balance.*—The closing balance of last year is adopted as the opening balance of the revised estimate.

Charges.

15. *Grant 1, New Works—Communications.*—The budget provides Rs. 400 for the following works:—

(*a*) New road in Allipuram.
(*b*) ,, in the lane near Gajulu well in Kottapetta.

Rupees 3,000 were contributed by the Maharaja of Vizianagram, G.C.I.E., towards the completion of the road from band-stand to Judge's bungalow at Waltair. The whole of the allotment will be spent. Rs. 1,500 are required to lay out roads in Kotta-Jalaripetta near Thepparavupalem.

16. *Buildings.*—An iron latrine was constructed in Allipore according to the standard plan at a cost of Rs. 1,185. A similar latrine is required to be constructed near Ross hill. The well in the bulls' slaughter-house is in progress and will be completed before the close of the year. The amount required to be spent within the next four months of the year will be Rs. 1,350. Rs. 1,238 have already been spent during first eight months of the year. The council contemplated to acquire a building in fort for Rs. 600 for the use of Fort Muhammadan school. The revised estimate will therefore be Rs. 3,188, or Rs. 3,190 in round figures.

17. *Drainage.*—The drainage work at Dondaparti have been estimated to cost Rs. 5,200, of which Rs. 400 will be required for the collection of materials within the

close of the year, while Rs. 400 more are required to construct drains in different parts of the town where they are needed. Hence the decrease.

18. *Water-supply.*—As the north-east monsoon has entirely failed, there would be scarcity of water during the latter part of the year. A well has been sunk in the new cart-stand for the use of bandy-men and temporary wells are to be dug in the beds of tanks when scarcity of water is felt. Hence the provision under the head has been raised to Rs. 200.

19. *Tools and Plant.*—The increase under the head was due to the purchase of tools actually required for the department.

20. *Grant 2, Education—Municipal Schools—Salary-results System—Contingencies.*—In addition to the fixed contingencies to municipal schools, Rs. 90 are required to meet the cost of furniture, maps, books. Hence the increase.

21. *Results Grants.*—The decrease when compared with the budget is provided with reference to the actuals of previous years.

22. *Inspection—Contingencies.*—The increase under the head was due to the printing of forms required by the superintendent of schools.

23. *Common Gymnasium*—(i) *Establishment.*—The gymnastic instructor was ordered to go to Madras to undergo training and the post was vacant from the month of July last. He is expected to resume his duties in the month of January next. His pay for two months is provided.

24. *Other Items.*—As the furniture, &c., required for the drawing master has already been purchased, the actual amount required during the next four months will be Rs. 88 or Rs. 90 in round numbers. The expenditure during the first eight months being Rs. 170, the revised estimate will therefore be Rs. 260.

25. *Grant 3, Registration of Births and Deaths—Contingencies.*—The provision in the revised estimate is made with reference to the actual requirements. Rs. 16 was spent in the first eight months of the year and Rs. 24 will be required in the next four months.

26. *Conservancy Establishment.*—The increase over the budget estimate is due to the pay of the substitute to the present sanitary inspector who is ordered to undergo practical training.

27. *Cholera Charges.*—On the 28th August cholera made its appearance in the municipality having been imported from Rajahmundry. Every effort was made to check its progress and a number of drinking-water wells were hankanized and conserved. Watchmen were entertained on daily wages and hundreds of tin buckets were supplied to guard such wells from being contaminated. Tar, sulphur, &c., were freely burnt, especially in the infected parts of the town and at times some huts were pulled down and materials burnt. Notice was given to the public by tom tom to whitewash their buildings. Slaked lime was freely used in all drains to prevent infection and travellers by train who wish to halt in the town were carefully examined. The assistance rendered by the Assistant Surgeon and Hospital Assistant (both are councillors) under the instructions of Dr. Leapingwell, the District Medical and Sanitary Officer, to treat the cholera patients and to keep the town in a sanitary condition is noteworthy. Out of a population of 34,487 only 61 were attacks, of which 39 were deaths; some of the victims were pilgrims from Rajahmundry. The small number in deaths is also attributable to the free distribution of cholera mixture and to the great vigilance displayed by the Sanitary Inspector—a Hospital Assistant—who carefully carried out the instructions of the Medical Officers. From the beginning of October not a single attack appeared. The budget provided Rs. 1,000 and the actual expenditure amounted to Rs. 1,710, which is entered in the revised estimate.

28. *Grant 4, Lighting Establishment.*—The decrease was due to the non-entertainment of the two new lighters from the commencement of the year.

29. *Contingencies.*—The actuals of the first eight months amounted to Rs. 1,599, and the amount required during the next four months of the year will be Rs. 481. The revised estimate will therefore be Rs. 2,080. The increase over the budget was due to the increased rate paid for oil.

30. *Repairs to Fire-engine.*—The fire-engine in use was out of order and a fresh supply of suction and discharge pipes was obtained from Messrs. Burn & Co. Hence the increase.

31. *Compensation for Lands.*—As explained in paragraph 13 *supra*, the loan offered by the district board was only Rs. 20,000. A site was selected and taken up at a cost of Rs. 3,800 for the removal of Fishermenpetta there and for the site required for sewage farm. Rs. 1,000 are estimated. Rs. 293 are also required for payment to the proprietrix of Maddalapalem for the piece of land taken up in Allipore. There is a collection of huts called Solipetta in Chenglavarowpetta ward. It took fire and nearly 150 huts were destroyed. The council resolved to construct roads in that locality, and to remove about 50 huts for that purpose the sum of Rs. 750 is provided for compensation and cost of roads. These are the requirements for the year. Hence the decrease in the revised estimate.

32. *Grant 5, Office Establishment.*—The increase over the budget estimate was due to the payment of arrears of pay to the bench clerk.

33. *Collection—Contingencies.*—The increase over the budget was due to certain bill books being printed locally in addition to those indented, as the latter did not arrive in time.

34. *Repayment of Loans.*—As the loan was not taken during the year from the Maharaja of Vizianagram, G.C.I.E., no provision is made under this head.

35. Other items call for no remarks.

Submitted.

(Signed) R. GOVINDA ROW,
Huzur Deputy Collector.

28*th December* 1896.

Forwarded to Government.

2. With reference to paragraph 8 of the Chairman's letter, a copy of my Proceedings, Dis. No. 1724, dated 1st August 1896, is submitted for the information of Government.

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

31*st December* 1896.

Vizagapatam municipal Budget for 1897-98

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 32M of 1897, dated 28.12.96 from the Chairman, M.C. Vizagapatam

Current No 369M of 1897, dated 28.1.97 from the Surgeon-General

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No 229 mdj 16-2-97

The estimated receipts and charges of the Vizagapatam Municipality for 189 7-9 8, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97 and the actuals of 1895-96.

	Actuals, 1895-96	Budget Estimate, 1896-97	Revised Estimate, 1896-97	Budget Estimate 1897-98
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	17409	9400	12630	22690 213,700
Tax on Arts	6006	6320	5980	6010
Tax on Buildings and Lands	14575	17950	19250	17110
Water-Tax on Buildings and Lands				6,000
Tax on Vehicles and Animals	2570	2670	3100	2840
Tax on Carts	373	400	420	410
Tolls	12039	11420	11970	11940
Realizations under Special Acts	210	100	50	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	3382	10230	270	30260
Conservancy Receipts	28	30	30	30
Fees and Revenue from Educational Institutions ..	47	40	40	40
Fees and Revenue from Medical Institutions				
Income from Markets and Slaughter-houses	1540	1530	1830	1830
License fees	205	300	300	300
Other fees	563	400	1270	1270
Fines under Municipal and other Acts	621	560	660	660
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	174	370	140360	70360
Do. from Local Boards	700	600	700	700
Do. from other bodies	128	180	3180	460
Recoveries for services to private individuals	2248	2410	2410	2410
Miscellaneous	376	400	470	470
Loans		30000	170000	50500 50500
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	103		10	
Total ..	63223	95310	374930	100890 417400
	17409	9400	374930	22690

45814 85910 72300 77200
212000
512300

In most cases

Charges	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	5859	8400	4900	2000	
Buildings	701	1200	3190	2000	
Drainage	683	3900	800	5000	
Water-supply	184	50	100200	500	311000
Miscellaneous Public Improvements	6	100	100	50	
Repairs—					
Communications	7010	6000	6000	5900	
Buildings	1120	700	700	700	
Drainage	1731	2260	2260	2260	
Water-supply	478	440	440	440	
Establishment	984	850	850	850	
Tools and Plant and other Stores	8	50	120	50	
Contributions for Public Works	.	500	500	500	
Total ..	18767	16450	20060	20250	331750
GRANT II—					
Training Schools	207	240	240	120	
Municipal Schools—					
(a) On the Salary System					
(b) On the Salary Result System	1482	1240	1350	1350	
Grants-in-aid—					
(a) Salary grants	1031	900	900	900	
(b) Result grants	1442	2000	1700	1700	
(c) Combined grants					
(d) Building and Furniture grants	308	300	300	300	
Inspection	212	250	270	250	
Miscellaneous	383	500	360	760	
Total ..	5065	5430	5100	5380	
GRANT III—					
Hospitals and Dispensaries	2400	2400	2400	2400	
Contributions	446	440	440	440	
Vaccination	289	320	320	320	
Registration of Births and Deaths	656	730	660	730	
Conservancy, Road-cleaning and Road-watering ..	12870	13370	15980	15340	15840
Total ..	16661	17260	19800	19230	
GRANT IV—					
Lighting	2481	2160	2610	2620	
Markets and Slaughter-houses	142	140	140	140	
Choultries	1777	1590	1590	1590	
Travellers' Bungalows	190	210	180	190	
Avenues	1085	31710	6590	26910	
Public Garden, Survey of Land, Fire and other charges ..					
Total ..	5675	35810	11110	31450	
GRANT V—					
Supervision and management	4420	4380	4530	4450	4550
Repayment of Debt	.	10000	4520	10000	
Interest on loan	.	1800		1000	
Advances Recoverable	.	.	630	.	
Refunds	.	.	10	.	
Discount	.	.	.	.	
Pensions and Gratuities	.	.	.	.	14540
Investments			213700		
Balance	12635	4180	23690	9130	15040
Total ..	63223	95310	374930	100890	417400
	12635	4180	374930	417400	
	50588	91130	61240	91760	
			362300		

Revised Estimate for 1896-97

2. The current receipts and charges are now estimated at Rs 72300 and Rs 61240 respectively against Rs 85910 and Rs 91130 anticipated in the sanctioned budget. The decrease in both cases is due chief-ly to the scheme for the removal of the fishermen's village not having been carried out in the current year. The collections under the taxes on arts, buildings and lands during the first eight months of the year were again not satisfactory. With reference to G.O No. 22 dated 11th January 1897, credit will be taken for a grant of Rs 140000 and a loan of 150000 from Provincial funds. The provision under grant I New Works Water supply- will also be raised by Rs 100000 to meet the cost of these works in the current year. The entertainment of a substitute on Rs 30 for the Sanitary Inspector who has been ordered to undergo training in Madras is sanctioned. The contribution for the Central office establishments will be reduced from Rs 360 to Rs 350 with reference to G.O No. 2391 L, dated 17th December 1896. The balance to be carried to the ensuing year's budget will be Rs 213700

Budget estimate 1897-98

3. Excluding the transactions on account of the water supply scheme, the probable receipts are placed at Rs 77200 against the revised estimate of Rs 72300

the increase occuring chiefly under sale proceeds of lands &ca. Credit will be taken for an income of Rs 6000 under water tax with reference to G.O. No. 22 d/11 January 1897 above referred to and to a grant of Rs 70000 and a loan of Rs 50500 from Government on account of the water supply works, being the amounts provided in the budget estimate of Provincial grants and loans for 1897-98.

4. Charges (1) The charges for the ensuing year are entered as Rs 91,760 against Rs 61240 in the revised estimate, the increase being mainly under grant 4 and repayment of debt.

(2) Grant 1. The provision under New Works Water supply- will be raised by Rs 310500, being the amount available for expenditure on these works.

(3) Grant 2. The remarks of the Director of Public Instruction on this portion of the budget will be awaited.

(4) Grant 3. The provision under Hospitals and Dispensaries will be passed pending the remarks of the Surgeon-General. The entertainment of two additional female toties on Rs 24 each proposed in para 27 of the Chairman's letter is sanctioned, subject to the remarks of the Sanitary Commissioner.

(5) Grant 4. The Council's proposal to increase the pay of the two lighting superintendents is approved, but this should have been shown in the proposition statement.

(6) Grant 5. The contribution for the [illegible] will be

Vide. c. no. 369 m. Since received

The sum of R500 will be entered in the budget as an allotment to meet possible charges on acct of plague.

raised from Rs 360 to Rs 460, with reference to G.O. No. 2391 L dated 17th December 1896.

5. The budget as revised by Government closes with a balance of Rs 16500 or 18.8 per cent of the ordinary receipts but the income of Rs 6,000 anticipated under water tax will have to be reserved for expenditure on the water supply project and a sum of Rs 10000 will have to be paid to the District Board in 1898-99 as the second instalment of the loan taken from it.

15040 / 500 / 14540

17.5

12.7 / 7.5 / 11.3

V.S. 6/2/97

13/2/97

To Collr. M.C. Vizagapatam
" Collector of
" Pt. Dt. Bd
" Asstt. Secy.
" D.S.I.
" S. Genl.
" S. Bd
" S. Commr.
" S. Engr.
E Table. Depd 13/2/97

[V. C. P.—No. 176.—24-11-96.—2,000]

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~~R. C.~~ / Dis. No. 1724 dated 18th August 1896.
despd 5th Do.

Proceedings of the Collector Vizagapatam District.

Read the following:—

(1) Letter no 2284/164 & 19th March 1896 from the Manager East Coast Railway.

(2) Letter no 473 & 9th May 1896 from the Chairman Municipal Council, Vizagapatam.

(3) Letter no 524 & 30th idem from the Same Office.

(4) This Office letter Re no 896/4.6.96 to the Manager East Coast Railway.

(5) Letter no 5741/161 & 22nd July 1896 from the Same Office.

ORDER.

In the first of the letters read above the Manager of the East Coast Railway applied, with reference to the Orders of the Government of India embodied in Madras Lg. O. 1917 L./27.9.94 for revision of the assessment of House tax on Railway buildings within the limits of the Vizagapatam Municipality. With his letter he submitted a statement shewing the Railway buildings in question their Capital cost, their annual rental Value and the tax properly leviable thereon at 7½ per cent of the latter. The tax so calculated by him was in most cases almost exactly half of that now being levied by the Vizagapatam Municipality

VIZAGAPATAM DISTRICT.

—

DEPARTMENT.

—

Proceedings No.

ENCLOSURES.

SUBJECT.

To the

the reason being apparent that the Managers calculated annual rent value at 4 per cent of capital Cost and the Municipal Council at 8 per cent. The Managers Considered the Municipal assessment unreasonable and disproportionate to the services rendered by that body.

2. This being referred to the Chairman of the Municipal Council, that functionary represented that a list of the Railway buildings with their Capital cost was furnished to him in the year 1893 by the Executive Engineer East Coast Railway, that the assessment was fixed thereon and agreed to by the Executive Engineer that fixed was explained

late Chief Engineer on his objecting to the assessment and that that officer did not press his objection and the same assessments have since been continued with enhancement in cases where additions or improvements have been made to any particular building.

3. The Managers offers no further argument but forwards copy of an order by the Collector of Godavary disposing of a similar dispute between the East Coast Railway and the Municipalities in that District.

4. Under section 135 of the Indian Railways Act, IX of 1890, and in accordance with the orders contained in Government of India Proceedings (P. W. D), dated 17th August 1894 No 4347 embodied in G. O. No 1917 L, 27.9.94. I now proceed to decide what assessment it is right that the East Coast Railway should pay to the Vizagapatam Municipality on the buildings belonging to the former within the limits of the latter.

5. In the first place unless a diffe-

rd is to be applied to

business premises and residential quarters
the property of a Railway to that
which is accepted in the case of other
public buildings, the property of Government,
and other residences occupied by Government
Officers and private individuals I cannot
hold that the assessments with the
Exception herein after dealt with are
unreasonable or disproportionate to
the services rendered. The services
rendered may be, very likely are,
insignificant, but, such as they
are, the Employees of the Railway
and the occupants of its quarters
share them Equally with all other
tax-payers in the Municipality.
The upkeep of the roads, the Sanitation
of the town, the lighting of the Streets
and other public works, be they
well or ill carried out, are available
to the inhabitants of the Railway
premises as to other people. It is
unreasonable to argue that the
Municipality does not scavenge the
Railway premises or light the Railway
Compounds, as it would be to complain
of similar neglect in [illegible] to cast the
[illegible] that this has Explained
to Asst Supt

Compound of the Waltair Club or the Collectors
Office. Arrangements for the private
Scavenging can be made and the Municipality would be glad to make them
on the usual terms, but as an ordinary
thing it confines its operations to the
public streets, roads, latrines &c, which
are its property under the Act and
it is in the use of these that the tax-
payer is supposed to get some return
for his money.
6. I hold therefore that the assessment
of the Railway buildings is not un-
reasonable or disproportionate to the
services rendered, but I cannot approve
the method by which that assessment
is calculated. (7) The house-tax in the
Vizagapatam Municipality is collected
at 7½ per cent on the annual rental
value of each building and this is
being done in the case of railway
buildings also. So far right; but the
rental value is calculated at 8 per c
on the capital cost and the Chairman
"does this" in accordance

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in the P. W. D". The only rule which I can find of the nature of that indicated is that communicated with G.O. 2981 P.W. 22.9.88
The order referred to deals however with a different matter altogether, viz. the calculation of the rent to be charged to a Government Officer occupying a Government building which is put at 6 per cent on the capital cost plus the average annual cost of repairs which is to be taken at not less than 3 per cent. This order has absolutely nothing to do with the assessment of taxes by a Municipal Council, and the Expression 8 per cent does not occur in it, except as a limit of the proportion which the rent is to bear to the salary of the occupying officer. I consider that the Chairman has erred in fixing as high a proportion as 8 per cent of capital cost as the annual rent for which the buildings in question might reasonably be [illegible] cost [illegible] that this has explained to Mr Sp[illegible]

scrutiny of the results achieved by this method shows clearly that this is so. In instance the monthly rent of a first class bungalow works out to Rs 100 to Rs 110, a sum which buildings of the same stamp and in the same situation would certainly not fetch if offered to the public.

8. I now direct that the rental of the buildings belonging to the East Coast Railway for purposes of house tax be assessed at 6 per cent on the capital cost of each building. The capital cost appears at present to be correctly calculated and if there is any mistake it is open to the Manager to point it out.

By W. O. Storne
Chief Secretary.

True copy
R. Ramachandra Rau
Asst Secretary.

Ag.

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Rect. to the Coll's Endorsement.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1897-98.

	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		23690	9400	12630	17409
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	5970		6280	5940	6005 11 3
b. Tax on buildings (section 63) ..	16350		17190	18400	13870 10 11
c. Tax on lands (section 63) ..	730		730	820	704 1 .
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	1370		1300	1490	1263 .
f. Tax on animals (section 77) ..	1430		1330	1570	1307 .
g. Tax on carts and other vehicles without springs (section 85) ..	390		380	400	373 .
h. Tolls (section 91)—					
Gross receipts 13050 ..					
Less Local Fund share 1110 ..	11940		11420	11970	12038 9 11
i. Penalties on account of—					
i. Tax on arts	40		40	40	
ii. Tax on buildings ..	20		20	20	
iii. Tax on lands	10		10	10	
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..	20		20	20	
vi. Tax on animals	20		20	20	
vii. Tax on carts, &c. ..	20		20	20	
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds		38310			
b. Ferry rents	100		100	50	
c. Fees under Act II of 1888 ..					210
Carried forward ..		38410	38860	40770	35772 1 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1897-98—*continued.*

	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		38410 . .	38860 . .	40770 . .	35772 1 1
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	60		40	80	112 5 4
ii. Rent of buildings					
iii. Avenue receipts	50		50	50	71 15 1
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings	30000		10000		2886 15 9
ii. Produce of lands, gardens, &c.	100		100	100	181 2 2
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50		40	40	81 2 6
c. Conservancy receipts—	3000		10230	270	3303 8 10
Sale-proceeds of night-soil, street refuse, &c.	30		30	30	28 1 4
d. i. Fees from educational institutions	40		40	40	46 14 .
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	540		400	540	403 12 .
ii. „ slaughter-houses.	1290		1130	1290	1135 15 7
g. Other fees					
i. Distraint fees	50		50	50	11 12
ii. License fees	300		300	300	205 3 6
iii. Cartstand fees	1210		340	1210	548 6 5
iv. Other fees	10		10	10	3 . .
h. Fines under Municipal and other Acts.	660		560	660	621 1 .
i. Interest on investments		34390 . .			
i. General, including ghoultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		72800 . .	51950 . .	45170 . .	42109 11 9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1897-98—*cont.*

	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		72800 . .	51950 . .	45170 . .	42109 11 9
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70		140	110	103 5 3
Buildings					
Municipal Schools ..			30	30	
Other purposes	270		200	200	
ii. Medical	180	340			
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..	20	20		20	71 .
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes	700	700	600	700	700 .
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes Poor House.	160		160	160	109 8
works.	300	460	20	3020	18 6 .
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2400		2400	2400	2219
ii. Other purposes	10	2410	10	10	3 . .
b. Other items—					
i. Fishery rents	420		350	420	348 4 4
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	20		20	20	17 8 .
iv. Other items	30	470	30	30	10 12 .
Carried forward ..		77200 . .	55910 . .	52290 . .	45710 8 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1897-98.—*cont.*

	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		77200 - -	55910 - -	52290 - -	46710 8 10
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals			30000 - -	20000	
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others				10	103 10 0
Total Receipts ..		77200 - -	85910 - -	72300	45814 3 8
Grand Total ..		100870 - -	95310 - -	84930 - -	63223 3 8

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. but first
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. / 4 for every 80 square yards.
3. Water-tax on buildings and lands is not levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 31 M. Mis. dt. No. 558 dated 7th January / 27th March 1896.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In case of houses the actual rent they are paying or had last paid is taken as the rent value; in other cases the gross annual rent at which a building might reasonably be accepted to let with reference to rent paid for similar houses in the neighbourhood is taken.

The land Tax is assessed ordinarily on the rent for which the land had lease out the land and in other cases the rent value is fixed with reference to the rent paid for similar lands in the neighbourhood.

B. Surayanarayana
Chairman, M.C.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 189 -9 .

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

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1897-98.

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	2,000 - -	- - -	3,400 - -	4,500 - -	5857 1 11
b. Buildings	2,000 - -		1200 - -	3190 - -	706 7 9
c. Drainage	5000 - -		3900 - -	800 - -	683 3 -
d. Water-supply ..	500 - -		50 - -	200 - -	101 6 3
2. REPAIRS— miscellaneous public improvements	50 - -	9550 - -	100 - -	100 - -	15 - -
a. Communications	5900 - -		6000 - -	6000 - -	7010 5 4
b. Buildings	700 - -		700 - -	700 - -	1119 12 7
c. Drainage—					
i. Repairs to works ..	700 - -	- - -	700 - -	700 - -	260 7 10
ii. Establishment for flushing drains, &c.	1560 - -		1560 - -	1560 - -	1470 11 3
d. Water-supply—					
i. Repairs to works, machinery, &c	400 - -		400 - -	400 - -	441 11 10
ii. Establishment	40 - -		40 - -	40 - -	36 - -
iii. Contingencies		9300 - -			
3. ESTABLISHMENT	850 - -	850 - -	850 - -	850 - -	984 - 10
4. TOOLS AND PLANT AND OTHER STORES.	50 - -	50 - -	50 - -	120 - -	7 11 -
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..	500 - -	500 - -	500 - -	500 - -	
Total, Grant I ..		20250 - -	16450 - -	20060 - -	18766 14 7
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	120 - -		240 - -	240 - -	207 4 1
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment		120 - -			
b. Contingencies					
Carried forward ..		120 - -	240 - -	240 - -	207 4 1

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1897-98—*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		120 - -	240 - -	240 - -	207 4 1
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	950		850 - -	850 - -	943 - 7
b. Result Grants	200		200 - -	200 - -	315 5 -
c. Contingencies	200	1350	190 - -	280 - -	223 12 3
3. SALARY GRANTS	900	900	900 - -	906 - -	1031 2 9
4. RESULTS GRANTS	1700	1700 - -	2000	1700 - -	1441 14 -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240 - -		240 - -	240 - -	199 12 7
ii. Contingencies	10 - -	250 - -	10 - -	30 - -	11 15 1
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	300	300 - -	300 - -	300 - -	308 2 3
b. Common gymnasium—					
i. Establishment	180 - -		150 - -	70 - -	144 - -
ii. Contingencies	20 - -	200	50 - -	30 - -	19 - -
c. Common Drawing Master—					
i. Establishment	540 - -		300 - -	260 - -	219 10 10
ii. Contingencies	20 - -	560 - -			
d. Other items					
Total, Grant II ..	- - -	5380 - -	5430 - -	5100 - -	5064 15 5
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment					
b. Medicines and Supplies					
c. Diet of Patients					
d. Sundries and Contingencies ..					
e. Contributions to Local Boards ..	2400 - -	2400 - -	2400 - -	2400 - -	2400 - -
&c., &c., &c. ..					
Carried forward ..		2400 - -	2400 - -	2400 - -	2400 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1897-98—*cont.*

—	Details of Minor Heads.	Total of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		2400 - -	2400 - -	2400 - -	2400 - -
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	190 - -		190	190 - -	244 - -
ii. Sanitary Inspection ..	190 - -		190	190 - -	166 - -
iii. Medical Reserve staff ..	60 - -		60	60 - -	32 - -
iv. Cutlers' Establishment ..		440 - -			4 0 0
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	220 - -		220 - -	220 - -	217 5 7
b. Contingencies	100 - -	320 - -	100 - -	100 - -	71 14 -
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	630 - -		630 - -	620 - -	611 13 9
b. Contingencies	100 - -	730 - -	100 - -	40 - -	43 12 8
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	8420 - -		6700 - -	8400 - -	8254 2 7
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3300 - -		3300 - -	3300 - -	2335 8 -
b. Private scavenging—					
i. Establishment	2120 - -		1870 - -	2070 - -	2056 12 5
ii. Contingencies, such as cost of scavenging carts, &c. ..	300 - -		300 - -	500 - -	
c. Cholera charges	1000 - -		1000 - -	1710 - -	3 8 -
d. Contingencies	200 - -	15340 - -	200 - -	200 - -	218 - 3
&c., &c., &c. ..					
Total, Grant III ..		19230 - -	17260 - -	19800 - -	16660 13 5

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1897-98—*cont.*

—	Details of Minor Heads.	Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. LIGHTING—					
a. Establishment	620 - -		560 - -	530 - -	450 13 6
b. Contingencies	2000 - -	2620 - -	1600 - -	2080 - -	2030 9 1
2. i. MARKETS—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
ii. SLAUGHTER-HOUSES—					
a. Establishment	130 - -		130 - -	130 - -	131 8 -
b. Contingencies	10 - -	140 - -	10 - -	10 - -	10 - 6
3. CHOULTRIES—					
a. Establishment	390 - -		390 - -	390 - -	390 - -
b Contingencies	1200 - -	1590 - -	1200 - -	1200 - -	1386 9 11
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—					
a. Establishment	170 - -		170 - -	70 - -	162 - -
b. Contingencies	20 - -	190 - -	40 - -	10 - -	28 5 3
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	40 - -	40 - -	60 - -	40 - -	31 14 6
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	20 - -	20 - -	20 - -	120 - -	
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		4600 - -	4180 - -	4680 - -	4622 12 7

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1897-98.—*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		4600 - -	4180 - -	4630 - -	4622 12 9
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	30 - -		30 - -	30 - -	
iii. Printing	400 - -		400 - -	400 - -	338 9 7
iv. Compensation for lands ..	26200 - -		31000 - -	5840 - -	529 14 -
v. Other items	220 - -	26850	200 - -	160 - -	183 13 5
Total, Grant IV ..		31450 - -	35810 - -	11110	5675 1 9
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1410 - -		1410 - -	1490 - -	1451 4 -
ii. Inspection	480 - -		480 - -	480 - -	240 - -
b. Collection of Municipal Taxes—					
i. Establishment	1330 - -		1330 - -	1330 - -	1339 11 11
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	270 - -		200 - -	270 - -	501 10 11
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	600 - -	-	600 - -	600 - -	607 7 10
e. Contributions for Central office and Audit establishments ..	360 - -	4450 - -	360 - -	360 - -	280 - -
Total, Grant V ..		4450 - -	4380 - -	4530 - -	4420 2 8
Repayment of Debt—					
a. Instalments paid during the year.	10000		10000		
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..	1000 - -	11000 - -	1800 - -		
b. „ of current years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1897-98.—*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent				580 - -	
b. Others				50 - -	- - 5
Refunds of other than current collections ..				10 - -	- -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		91760	91130 - -	61240 - -	50586 - 3
Balances—					
a. Municipal Fund		9130 - -	4180 - -	23690 - -	12635 3 5
b. Endowments					
c. Water-tax Fund					
Grand Total ..	- - -	100890 - -	95310 - -	84930 - -	63223 3 8

Note to Statement II.

Position of the Municipality of on 31st March 189

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash	
Balance of Loans		{ Securities	
Deposits to be adjusted		Deposit Balance .. { Cash	
Other Liabilities (in detail)		{ Securities	
		Sinking Fund of loans	
		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
		Total ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
Total ..		Advances for works, &c.	
		Total ..	

B. Venguanayya
Chairman &c.

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Constructing Roads in								
2	the Site acquired by								
3	the removal of the Fishermanpeta					2,000	-	-	
	Total ..					2,000	-	-	
(b)	Buildings								
1	Constructing a double iron latrine					1200	-	-	
2	Improving the sheep slaughter House by Constructing a cutting room.					100	-	-	
3	Do Pattey Latrine					200	-	-	
4	Do School building for the Mahomedan School at Chengalvarayapeta					500	-	-	
	Total ..					2000	-	-	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage Constructing drains	5200				2600	-	-	
1	in New Dandupalayam.								
2	Do in the Site acquired by the								
3	removal of the Fishermanpeta					2000	-	-	
4	Do Drains in the town					200	-	-	
	Total ..	5200				5000	-	-	
(d)	Water-supply Constructing								
1	wells in the New Palayam					250	-	-	
2	Do Temporary wells in								
3	the town					250	-	-	
				Total		500	-	-	
(e)	Miscellaneous public improvements								
	Petty work					50	-	-	
	Total ..					50	-	-	

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							
1	Repairing Main Road	1200	-	-	1200	-	-	Total mileage of roads streets, lanes, &c., in the town. Mr. F. Yds.
2	do Beach Road	-	-	-	1200	-	-	Metalled 34 . 0 167
3	do Local Fund roads lying within municipal Limits.				600	-	-	~~or~~ Gravelled Unmetalled. 5 . 0 169 ~~Metalled~~ 2 . 6 42
4	Petty Repairs costing 100 or less to all other roads in the town	2900	-	-	2900	-	-	Total mileage under maintenance. Miles. Metalled 29 ~~or~~ Gravelled Unmetalled. 3
	Total ..	5900	-	-	5900	-	-	

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	Repairs to Ceremonial shed	-	-	-	50	-	-	
2	do Hindu Burial Ground	-	-	-	100	-	-	
3	do Sheep Slaughter house	-	-	-	100	-	-	
4	do Bull Slaughter house	-	-	-	100	-	-	
5	do Poor House	-	-	-	200	-	-	
6	do Rest-houses near Ross Hill and Dykes tank	-	-	-	100	-	-	
7	do Petty repairs	-	-	-	50	-	-	
	Total ..				700	-	-	

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 Repairing drains							
1	leading to the swamps				400	-	-	
2	Removing Silt from the drains				150	-	-	
3	Baling out sewage water				150	-	-	
	Total ..				700	-	-	
(d)	Water-supply Removing Silt ..							
1	from wells.				100	-	-	
2	Repairing platforms & parapet-							
3	walls of wells				200	-	-	
	Petty Repairs				100	-	-	
	Total ..				400	-	-	

Statement II-B.—Details of Municipal Establishments.

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners at Rs 3, 4, each —	33	107	4	-	1287	-	-
Cess pool do do-	4	13	-	-	156	-	-
Water woman at Rs 2 each	5	10	-	-	120	-	-
Total ..	42	130	4	-	1563	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1563	-	-
d. Water works—							
Overseers							
Watchmen	1	3	-	-	36	-	-
Total ..	1	3	-	-	36	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					36	-	-
3. General.—							
Overseers	1	40	-	-	480	-	-
Maistries	1	12	-	-	144	-	-
Lascar	1	12	-	-	144	-	-
	1	4	-	-	48	-	-
Total ..	3	68	-	-	816	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					34	-	-
Balance (Statement II) ..					850	-	-

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	Nil						
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—							
Head master	1	12	.	.	144	.	.
Assistant do at Rs 10 each	2	20	.	.	240	.	.
do do	1	9	.	.	108	.	.
do do	1	7	.	.	84	.	.
do do @ Rs 6 each	3 2	12	.	.	144	.	.
do do	1	5	.	.	60	.	.
do do	1	4	.	.	48	.	.
Pandit at Rs 3 each	2	6	.	.	72	.	.
do 2·8 each	1	2½	.	.	30	.	.
do ~~nil~~	1	2	.	.	24	.	.
Total ..	13	79	8	.	954	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					954 or 950 round figures		

Vide revised Statement in C No. 927 M of 1897.

966
Deduct 9 8
958 or 950

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	20			240		
Total ..	1	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240		
7. b. Gymnastic Instructors	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		
c. Drawing Masters	1	45			540		
Total ..	1	45			540		
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					540		

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							
Clerk							
Compounder							
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 III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	18			216		
Peons							
Total ..	1	18			216		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					216		
Balance (Statement II) ..							
4. Registration—							
Registrars	1	15			180		
Assistant	1	7	8		90		
Peons Sub Registrars @ Rs 5 each	6	30			360		
Total ..	8	52	8		630		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					630		

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	39/10			588		
Horse allowance							
Conservancy Inspector ..	1	20			240		
" do .. do ..	1	16			192		
Maistries do .. do ..	1	11			132		
Scavengers do on Rs 10 each	3	30			360		
Sweepers do on Rs 9 each	3	27			324		
do on Rs 8	2	16			192		
do on Rs 7. 8 -	1	7	8		90		
Hamlers Rs 4 each	2	8			96		
Diggers at Rs 3 each	18	63			756		
Mantries at Rs 3. 12. -	26	97	8		1170		
Woman do 2. 4	31	69	12		837		
Male sweepers at 34.	31	100	12		1209		
Female do 30 2 -	88	176			2112		
Bailing	1	3			36		
Watchman	1	1			12		
260							
Total ..	211	695	8		8346		
Deduct Fines and Stoppages ..							
pay of Locum Tenens							
Add arrears for last year paid this year ..					70		
of Sanitary Insp. during the							
Balance (Statement II) ..					8416		
period of training							

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	11	8	.	138	.	.
Maistries	1	5	.	.	60	.	.
Male Scavengers at Rs 4 each ..	3	12	.	.	144	.	.
do at Rs 5 each ..	3	15	.	.	180	.	.
do	1	4	.	.	48	.	.
do	1	3	8	.	42	.	.
do at 4-8 each	8	36	.	.	432	.	.
Female do at Rs 3 each	3	9	.	.	108	.	.
do 2-8 each	2	5	.	.	60	.	.
do at 2-4	31	69	12	.	837	.	.
do at 2	2	4	.	.	48	.	.
do 1-4	1	1	4	.	16	.	.
do	1	.	8	.	6	.	.
Total ..	58	176	8	.	2118	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2118	.	.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	2	20	.	.	240	.	.
Masalchies at Rs 4 each	8	32	.	.	384	.	.
Total ..	10	52	.	.	624	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					624	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Male Servants	2	4	.	.	84	.	.
Female do	2	2	.	.	48	.	.
Total ..	4	11	.	.	132	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					132	.	. or 130 in round figure
3. Choultries— 1 Superintendent.	1	15	.	.	180	.	.
1 Malla cooly	1	4	.	.	48	.	.
Servants .. 1 Female cooly	1	2	.	.	24	.	.
water carrier at Rs 2	2	4	.	.	48	.	.
Dhoby	1	2	8	.	30	.	.
Barber	1	.	8	.	6	.	.
Totties at Rs 2 each	2	4	.	.	48	.	.
Total ..	9	32	.	.	384	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					384	.	. or 390 in round figure

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues— Male Servant	1	3	8	-	42	-	-
Servants .. 1 .. at .. Rs. 3	2	6	-	-	72	-	-
Female do 2	2	4	-	-	48	-	-
Total ..	5	13	8	-	162	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					162	-	-
6. Public Gardens—							
Gardeners		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

or 1700 Vide figures

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		Nil					
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	1	60	.	.	720	.	.
Clerks							
"							
"							
Accountants	1	40	.	.	480	.	.
Peons @ Rs 6 each	2	12	.	.	144	.	.
Do	1	5	.	.	60	.	.
Total ..	5	117	.	.	1404	.	.
Deduct Fines and Stoppages ..					.		
Add arrears for last year paid this year ..					.		
Balance (Statement II) ..					1404	.	.
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	40	.	.	480	.	.
Total ..	1	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 V.—*a.* General Establishment—*cont.*							
b. Collection— 1 clerk on	1	17	8	.	210	.	.
Clerks Bhoi	1	15	.	.	180	.	.
Bill Collectors Peon Rs	1	15	.	.	180	.	.
Peons .. .. Rs 7. ..	1	9	.	.	108	.	.
	2	16	.	.	192	.	.
Do Rs 6	2	14	.	.	168	.	.
	4	24	.	.	288	.	.
Total ..	12	110	8	.	1326	.	.
Deduct Fines and Stoppages ..					.		
Add arrears for last year paid this year ..					.		
Balance (Statement II) ..					1326	.	. or 1330 in round figure
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

The Chief Secretary
Loc

STATEMENT IV-A.—*Municipality of* Vizagapatam Demand, Collection and Balance Statement for the year 1897-98.

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.	5,970 - -		5970 - -	5670 - -			300 - -
2. Tax on buildings	16350 - -		16350	15530 - -			820 - -
3. Tax on lands	730 - -		730	730 - -			
4. Water-tax on buildings and lands	- - -		- - -				
5. Tolls (gross receipts)	13050 - -		13050 - -	13050 - -			
6. Market rents	540 - -		540 - -	540 - -			
7. Slaughter-house fees	1290 - -		1290 - -	1290 - -			
8. Rent of cart-stands	1210 - -		1210 - -	1210 - -			
9. Private scavenging fees	2310 2400 240		2310 - -	2310 - - 2400			
10 Vehicles	1,370 - -		1370 - -	1370 - -			
11 Animals	1430 - -		1430 - -	1430 - -			
12 Carts	390 - -		390 - -	390 - -			
13 Rent of lands.	160 - -		160 - -	160 - -			
14 Poor House	160 - -		160 - -	160 - -			
15 Avenue Receipts	50 - -		50 - -	50 - -			
16 Fishery Rents	420 - -		420 - -	420 - -			
Total ...	45430		45430	44310 - -			1120 - -

include 100 profession tax

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STATEMENT VI.—Revised Estimate—(Receipts) for 1896-97.

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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						
b. Endowments				12630	9400	
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	2383	3023	3557	5940	6280	
b. Tax on buildings (section 63) ..	9017	7387	9383	18400	17190	
c. Tax on lands (section 63) ..	371	359	449	820	730	
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with spirings and palanquins (section 77) ..	873	586	617	1490	1300	
f. Tax on animals (section 77) ..	891	571	679	1570	1330	
g. Tax on carts and other vehicles without springs (section 85) ..	209	99	191	400	380	
h. Tolls (section 91)—						
Gross receipts 687-14-11 ..						
Less Local Fund share 651-15-3	6228	5869	5742	11970	11420	
i. Penalties on account of—						
i. Tax on arts			40	40	40	
ii. Tax on buildings ..			20	20	20	
iii. Tax on lands			10	10	10	
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c ..			20	20	20	
vi. Tax on animals			20	20	20	
vii. Tax on carts, &c. ..			20	20	20	
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..		120	50	50	100	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	29	22	51	80	40	
ii. Rent of buildings						
iii. Avenue receipts	13	34	37	50	50	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings					10000	
ii. Produce of lands, gardens, &c.	83	167	17	100	100	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	9	1	31	40	40	
Carried forward ..	20106	18238	20934	41040	49090	

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	20106	"	"	18238	"	"	20934	"	"	41040	"	"	47090	"	"	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	14	"	"	9	"	"	16	"	"	30	"	"	30	"	"	
d. i. Fees from educational institutions	25	"	"	18	"	"	15	"	"	40	"	"	40	"	"	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	271	"	"	178	"	"	269	"	"	540	"	"	400	"	"	
ii. ,, slaughter-houses.	682	"	"	610	"	"	608	"	"	1290	"	"	1130	"	"	
g. Other fees																
i. Distraint fees	7	"	"	8	"	"	43	"	"	50	"	"	50	"	"	
ii. License fees	77	"	"	75	"	"	223	"	"	300	"	"	300	"	"	
iii. Cartstand fees	708	"	"	150	"	"	502	"	"	1210	"	"	340	"	"	
iv. Other fees	1	"	"	1	"	"	9	"	"	10	"	"	10	"	"	
h. Fines under Municipal and other Acts	480	"	"	315	"	"	180	"	"	660	"	"	560	"	"	
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..				103	"	"	110	"	"	110	"	"	140	"	"	
Buildings																
Municipal Schools ..							30	"	"	30	"	"	30	"	"	
Other purposes							200	"	"	200	"	"	200	"	"	
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..				14	"	"	20	"	"	20	"	"				
b. From Local Boards—																
i. Education																
ii. Medical				700	"	"	700	"	"	700	"	"	600	"	"	
iii. Other purposes for. works.																
Carried forward ..	22371	"	"	20419	"	"	23859	"	"	46230	"	"	52920	"	"	

Statement VI.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.		RS.	A	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	22371	"	"	20419	"	"	23859	"	"	46230	"	"	52920	"	"	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical																
iii. Other purposes Poorhouse-works—	17	"	"	65	"	"	143	"	"	160	"	"	160	"	"	
	3001	"	"				19	"	"	3020	"	"	20	"	"	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	1111	"	"	1101	"	"	1289	"	"	2400	"	"	2400	"	"	
ii. Other purposes	"	"	"	2	"	"	10	"	"	10	"	"	10	"	"	
b. Other items—																
i. Fishery rents	247	"	"	145	"	"	173	"	"	420	"	"	350	"	"	
ii. Refunds of Expenditure of previous year																
iii. Fee for numbering carts, &c.	10	"	"	3	"	"	10	"	"	20	"	"	20	"	"	
iv. Other items ..	"	"	"	"	"	"	30	"	"	30	"	"	30	"	"	
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.							20000	"	"	20000	"	"	30000	"	"	
d. Advances—																
i. Permanent																
ii. Others	2	"	"	2	"	"	8	"	"	10	"	"	"	"	"	
Total Receipts ..	26709	"	"	21737	"	"	45541	"	"	72300	"	"	85910	"	"	
Grand Total ..										84930	"	"	95310	"	"	

Statement VI—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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	1546 207	"	"	1587	"	"	3147	"	"	4900	"	"	(3000) 400	"	"	allotted by the Maharajah of Vizianagaram
b. Buildings	1238	"	"	538	"	"	1952	"	"	3190	"	"	1200	"	"	
c. Drainage	82	"	"	461	"	"	718	"	"	800	"	"	3900	"	"	
d. Water-supply	65	"	"	75	"	"	135	"	"	200	"	"	50	"	"	
(e) Misc. Public Improvements	19	"	"	6	"	"	81	"	"	100	"	"	100	"	"	
2. REPAIRS—																
a. Communications	4000	"	"	1425	"	"	2000	"	"	6000	"	"	6000	"	"	
b. Buildings	459	"	"	560	"	"	241	"	"	700	"	"	700	"	"	
c. Drainage—.																
i. Repairs to works ..	218	"	"	143	"	"	482	"	"	700	"	"	700	"	"	
ii. Establishment for flushing drains, &c.	983	"	"	486	"	"	577	"	"	1560	"	"	1560	"	"	
d. Water-supply—	346	"	"	390	"	"	54	"	"	400	"	"	400	"	"	
i. Repairs to works, machinery, &c.																
ii. Establishment	24			12	"	"	16	"	"	40	"	"	40	"	"	
iii. Contingencies																
3. ESTABLISHMENT	575	"	"	272	"	"	275	"	"	850	"	"	850	"	"	
4. TOOLS AND PLANT AND OTHER STORES.	"	"	"	8	"	"	120	"	"	120	"	"	50	"	"	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..							500	"	"	500	"	"	500	"	"	
Total, Grant I ..	9762	"	"	5965	"	"	10298	"	"	20060	"	"	16450	"	"	
GRANT II—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	211	"	"	37	"	"	29	"	"	240	"	"	240	"	"	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	564	"	"	287	"	"	286	"	"	850	"	"	850	"	"	
b. Results Grants				245	"	"	200	"	"	200	"	"	200	"	"	
c. Contingencies	214	"	"	76	"	"	66	"	"	280	"	"	190	"	"	
3. SALARY GRANTS	538	"	"	394	"	"	362	"	"	900	"	"	900	"	"	
4. RESULTS GRANTS				1394	"	"	1700	"	"	1700	"	"	2000	"	"	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	1527	"	"	2483	"	"	2643	"	"	4170	"	"	4380	"	"	

THE CHIEF SECRETARY

tatement VI.—Revised Estimate—(Charges) for 1896-97 —*continued.*

Items	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	1527 " "	2433 " "	2643 " "	4170 " "	4380 " "	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	160 " "	80 " "	80 " "	240 " "	240 " "	
ii. Contingencies	22 " "	4 " "	8 " "	30 " "	10 " "	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..		57 " "	300 " "	300 " "	300 " "	
b. Common gymnasium—						
i. Establishment	50 " "	48 " "	20 " "	70 " "	150 " "	
ii. Contingencies	19 " "	16 " "	11 " "	30 " "	50 " "	
c. Other items	170 " "	126 " "	90 " "	260 " "	300 " "	
Total, Grant II ..	1948 " "	2766 " "	3152 " "	5100 " "	5430 " "	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a Establishment						
b. Medicines and Supplies						
c. Diet of Patients						
d. Sundries and Contingencies ..						
e. Contributions to Local Boards ..	1600 " "	800 " "	800 " "	2400 " "	2400 " "	
2. *a* Contributions to Provincial funds for—						
i. Medical College ..		214 " "	190 " "	190 " "	190 " "	
ii. Sanitary Inspection ..		166 " "	190 " "	190 " "	190 " "	
iii. Medical Reserve staff ..		32 " "	60 " "	60 " "	60 " "	
iv. Cutlers' Establishment ..		1				
b. Contributions to Local Boards, &c., for—						
i. Medical Schools						
ii. Reserve staff						
c. Other contributions						
3. Vaccinations—						
a. Establishment	144 " "	71 " "	76 " "	220 " "	220 " "	
b. Contingencies	91 " "	7 " "	9 " "	100 " "	100 " "	
c. Contributions to Local Boards ..						
Carried forward ..	1835 " "	1321 " "	1325 " "	3160 " "	3160 " "	

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	1835	"	"	1321	"	-	1325	"	"	3160	"	"	3160	"	"	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	425	"	"	198	"	"	195			620	"	"	630	"	"	
b. Contingencies	16	"	"	"	"		24			40	"	"	100	"	"	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	5564	"	"	2732	"	"	2836	"	"	8400	"	"	6700	"	"	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1789	"	"	638	"	-	1511	"	"	3300	"	-	3300	"	"	
b. Private scavenging—																
i. Establishment	1388	"	"	692	"	-	682	"	"	2070	"	-	1870	"	-	
ii. Contingencies, such as cost of scavenging carts, &c.							300	"	"	300	"	-	300	"	"	
c. Cholera charges	1660	"	"	1	"	"	50	"	-	1710	"	-	1000	"	-	
d. Contingencies	132	"	"	74	"	"	68	"	"	200	"	"	200	"	"	
Total, Grant III ..	12809	"	"	5656	"	"	6991	"	"	19800	"	"	17260	"	"	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	338	"	"	156	"	"	192	"	"	530	"	"	560	"	"	
b. Contingencies	1599	"	"	552	"	"	481	"	"	2080	"	"	1600	"	"	
2. i. MARKETS—																
a. Establishment																
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment	88	"	"	44	"	"	42	"	"	130	"	"	130	"	"	
b. Contingencies							10	"	"	10	"	"	10	"	"	
3. CHOULTRIES—																
a. Establishment	256	"	"	128	"	"	134	"	"	390	"	"	390	"	"	
b. Contingencies	679	"	"	415	"	"	521	"	"	1200	"	"	1200	"	-	
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment		"	"		"	"		"	"		"	"		"	"	
b. Contingencies					"	"		"	"		"	"		"	"	
5. AVENUES—																
a. Establishment	108	"	"	54	"	"	62	"	"	170	"	"	170	"	"	
b. Contingencies				4	"	"	10	"	"	10	"	"	40	"	"	
6. PUBLIC GARDEN—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	8	"	"	5	"	"	32	"	"	40	"	"	60	"	"	
Carried forward ..	3076	"	"	1358	"	"	1484	"	"	4560	"	"	4160	"	"	

Statement VI—Revised Estimate—(Charges) for 1896-97—*continued*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	3076 - -	1358 - -	1184 - -	4560 - -	4160 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.	104 - -		16 - -	120 - -	20 - -	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes			30 - -	30 - -	30 - -	
iii. Printing	229 - -	55 - -	171 - -	400 - -	400 - -	
iv. Compensation for lands ..		490 - -	5840 - -	5840 - -	31000 - -	
v. Other items	71 - -	41 - -	69 - -	160 - -	200 - -	
Total, Grant IV ..	3500 - -	1944 - -	7610 - -	11110 - -	35810 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1034 - -	508 - -	466 - -	1490 - -	1410 - -	
ii. Inspection	320 - -	160 - -	160 - -	480 - -	480 - -	
b. Collection of Municipal Taxes—						
i. Establishment	882 - -	430 - -	448 - -	1330 - -	1330 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	264 - -	200 - -	6 - -	270 - -	200 - -	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	359 - -	175 - -	241 - -	600 - -	600 - -	
e. Contributions for Central office and Audit establishments ..			360 - -	360 - -	360 - -	
Total, Grant V ..	2849 - -	1473 - -	1681 - -	4530 - -	4380 - -	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.					10000 - -	
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..					1800 - -	
b. ,, of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97	Actuals of the last four months of 1895-96	Probable charges of the last four months of 1896-97	Total of columns 2 and 4.	Budget grant 1896-97, 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	575 - -	" " "	5 " "	580 " "	" " "	
b. Others	50 - -	" " "	" " "	50 " "	" " "	
Refunds of other than current collections..	5 " "	" " "	5 " "	10 " "	" " "	
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	31498 - -	17805 - -	29742 " "	61240 " -	91130 " "	
Balances—						
a. Municipal Fund				23690 " -	4180 " "	
b. Endowments						
c. Water-tax Fund						
Grand Total ..				84930 - -	95310 " "	

B. Sreenivasayya
Chairman. In. l.

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STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
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					
Establishment (Genl. Admn. Dept. Chapter III s 5 (a))	6700 - -	1630 - -	- - -	8330 - -	
Establishment (Private Scavenging)	1870 - -	250 - -	- - -	2070 - -	do do 19

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.	

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ESTABLISHMENT. for 1897-98.

Proposition.						Grounds of Proposition.	Orders of the Government.
Permanent.		Temporary.					
Increase per month.	Decrease per month.	Increase per month.		Decrease per month			
Amount.	Amount.	Period.	Amount.	Period.	Amount		
Rs.	Rs.		Rs.		Rs.		
9	1					Vide para 21 of the Budget for 1897-98.	
5	1					Vide revised proposition CNO 927 M/97	
	1						
4	1						
18	1						
						Vide para 26 of do	
4½	4½	+ 4½					
½	4½						

the exception of the items altered in red ink."

A. Kennedy
Chairman &c

Deputy Collector.

39

STATEMENT OF PROPOSITION FOR

Order sanctioning present Establishment.		Office to which the proposition refers	Nature of charge.					
			Present scale.				Proposed scale.	
No.	Date.		No.	Designation.	Pay. Minimum.	Pay. Maximum.	No.	Designation.
					Rs.	Rs.		
438	16th March 1896	Grant II Education Municipal & Schools II	1	Head Master		12	1	Head Master
			1	Assistant do		10	2	Assistant do
			3	do do		18	3	do do
		Salary Result System (a) fixed payments	1	do do		9	1	do do
			1	do do		8	1	do do
			1	Peon		5	1	do do
			3	do		3	2	do
						6	1	do
							1	do
			12	Total		71	13	
512.	13th July 1896	Grant III 5 (b) Private Scavenging Establishment	1	Inspector		11½	1	Inspector
			1	Conservancy Mistry		5	1	Mistry
			3	do do		12	3	do do
			3	Male Sweepers		15	3	Male Sweepers
			8	Male Sweepers		36	8	do do
			1	do do		4	1	do do
			1	do do		3½	1	do do
			3	Female do		9	3	Female Sweepers
			2	do do		5	2	do do
			29	do do		65¼	31	do do
			2	do do		4	2	do do
			1	do do		1¼	1	do do
			1	do do		½	1	do do
			56			172		

"Certified that the entries in the column of 'Present scale' have been compared with registers of this office and are correct w

To

The Chief Secretary

Statement VI—Revised Estimate—(Receipts) for 189 6-97—*continued.*

ESTABLISHMENT. for 1897-98.

PROPOSITION

C No 32 M

Vizagapatam

Local & Munl. (1897) Department.

CURRENT No. 32 M

Please put these in the sharp & send back as usual M 6/1

Order.

SECRETARY TO GOVERNMENT * LOCAL & MUNICIPAL DEPARTMENT * 6- JAN-1897

From

The Collector
Vizagapatam

No. 5033 of 1896

Dated 31-12-96

Received 6-1-97

Registered 6-1-97

Enclosures 2 (two)

Spare copies

SUBJECT.

Submitting Budget Estimates of the Vizagapatam municipality for 1897-98 and the revised Estimate for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL OF THE TOWN OF VIZAGAPATAM AT THEIR MEETING HELD ON THE 16th December 1896

Hon'ble Rv. B. Suryanarayana Sastrigaru B.A.B.L. Chairman M.C.
" Shaik Amboo Sahebgaru Saib Bahadur.
" J.V. Appalanarasiah Patrudugaru
" P.T. Srinivasa Iyengar Esqr. M.A.C.S.
" A. Suryanarayanarow Pantulugaru B.A.
" K.V. Ramanya Pantulugaru
" B. Narasimhaswara Sarma garu B.A.B.L.
" W. Bungariah Chetty garu B.A.B.L.
" V. Appalanarasiah Chetty garu
" G. Guruvanaidu Chetty garu
" M. Appalanarasiah Naidugaru
" T. Jonnakuramah Naidugaru
" D. Venkata Narasiah Naidugaru

Point. / Read.

Revised Estimates for 1896-97 and Budget Estimates for 1897-98 are submitted for approval

Resolution.

Approved with the following additions- Resolved that the Sanitary Inspector be sent to Madras in January 1897 for training. A substitute will be entertained on Rs. 30 — during his absence-
50 Dust bins to be purchased for 1897-98
10 Dozens Chimneys and burners to be bought for 1897-98.
1 Water cart for Rs. 220 for Do
The Lighting Superintendents pay to be raised from Rs. 7½ to Rs. 10. from 1897-98. Provide Rs. 750 for compensation to be paid to the owners of huts recently burnt down in Salipetta.
The allotment and transfers of funds proposed in Revised Estimate are also sanctioned.

× × ×

Sd/ B. Suryanarayana
Chairman M.C.

(True Extract)

B. Suryanarayana
Chairman M.C.

Statement VI—Revised Estimate—(Receipts) for 1896-97—*continued.*

STATEMENT OF PROPOSITION FO[R] ESTABLISHMENT. for 1896-97

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. Rs.	Pay. Maximum. Rs.	Proposed scale. No.	Designation.	Minimum.
1172	13th July	Special III-5	1	Sanitary Inspector		47	1	Sanitary Inspector	
Mr. Mis.	1896	(a) Conservancy & Establishment	1	asst do		25	1	do asst do	
			1	Conservancy Inspector		16	1	Conservancy Inspector	
			1	do do		11	1	do do	
			3	do do		30	3	do do	
			3	do do		27	3	do do	
			2	do do		16	2	do do	
			1	do do		7½	1	do do	
			26	Male Jotiers		97½	26	do do	
			18	Diggers		63	18	Diggers	
			31	Female Jotiers		69 3/4	31	Female Jotiers	
			31	Male Sweepers		100 3/4	31	Male Sweepers	
			88	Female do		176	88	Female do.	
			1	Barsiky		3	1	Barsiky	
			1	watcher		1	1	watcher	
			2	Scavengers		8	2	Scavengers	
			211			698½	212		

"Certified that the entries in the column of 'Present scale' have been compared with registers of this office and are correct with the exception of the items altered in red ink."

To

The Chief Secretary to Government,
Local and Municipal Department,
Fort St. George.
Madras.

Chairman &c.

Deputy Collector.

Proposition.

Permanent. Decrease per month. Amount. Rs.	Temporary. Increase per month. Period.	Increase per month. Amount. Rs.	Decrease per month. Period.	Decrease per month. Amount Rs.	Grounds of Proposition.	Orders of the Government.
-	-	-	-	-		
	2 months	30			Vide para 26 of the memo that accompanies the budget for 1897-98	
		30				

STATEMENT OF PROPOSITION FO

Order sanctioning present Establishment.		Office pr
No.	Date.	
1172	13th Jul	
Jn. Mis.	1896	

and are correct

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ER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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