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Munl. Budget

Reviewing the Vizianagram — for 1897-8

BACK PAPERS.

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

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

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G.O., No. 602 M., 18th March 1897.

MARCH.

Municipal Budget.

Reviewing the Vizianagram — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. V. VENKATRAYA SASTRI Garu, B.A., Chairman, Municipal Council, Vizianagram, to the Secretary to Government, Local and Municipal Department, dated 15th January 1897, No. 207.

I have the honour to submit herewith the revised and the budget estimates of the Vizianagram Municipality for the years 1896–97 and 1897–98, respectively, together with the statements as prescribed in G.O., No. 2193 M., dated 10th December 1891, and the usual explanatory memoranda duly approved of by the council at a meeting held on the 5th instant.

Revised Estimate.

Receipts.

2. The opening balance actually brought forward from the previous year 1895–96 is Rs. 943 against Rs. 3,480 according to the original budget for the year. The receipts, as estimated in the revised estimate now framed, amount to Rs. 35,317 excluding the opening balance, and including it, they will be Rs. 36,260. The difference between the figures originally estimated and those now shown in the revised estimate are explained fully in the last column of statement VI herewith submitted.

3. *I. Municipal Rates and Taxes*—(1) *Tax on Arts.*—The collections of the first eight months under this head amounted to Rs. 1,848. This figure is composed of the collections for the first half-year and some arrear collections for previous years. It is expected that by strennous efforts now being made for the collection of second half-year's dues, as also of arrear dues, Rs. 4,200 may be expected to be collected within the end of March 1897.

4. *Tax on Buildings.*—A sum of Rs. 6,840 was already collected. Including the arrears of previous years and the taxes on the newly-built houses assessed in the current year, Rs. 10,900 may fairly be expected to be collected for 1896–97.

Tax on Lands.—No remark.

5. *Tax on Vehicles, Animals and Carts.*—There is not much to be said with regard to the income under these three heads, except that the sum paid by the Maharaja of Vizianagram, G.C.I.E., has been decreasing gradually.

6. *Tolls.*—In the current year's budget Rs. 12,000 was shown under this head of revenue; but fortunately the council could sell its right of collecting tolls for Rs. 14,000. As usual a fourth of the amount goes to the district board and the remaining sum of Rs. 10,500 is the net income of the municipality for the year under this head.

7. *III. Realizations under Special Acts—Fees under Act II of 1888.*—A sum of Rs. 35 was collected as license fee for a dramatic pandal erected and a similar sum is expected to be collected as there is a likelihood of another dramatic company giving performances in the town. Hence the increase.

8. *IV. Revenue derived from Municipal Property and powers apart from Taxation —Produce of Lands and Gardens.*—Although much was expected from this source of revenue in the beginning of the year, yet owing to the prevailing drought the council regrets to state that it failed to realize its highest expectations. It still hopes, however, to realize the budgeted figure of Rs. 300.

The other items under this major head require no explanations as no marked changes are expected under any of these heads except under (*h*) "Fines under Municipal and other Acts."

Notwithstanding the large number of cases filed before the Bench Magistrates, the amount realized from fines was far less than that of the previous year. It has been already brought to the notice of the Government how the Magistrates were very lenient in imposing fines as may be ascertained by the amount collected under the head. The matter was represented to the Divisional officer who referred the same to the Bench for explanation. The council regrets to find that the mood of the Bench has not been changed and the revenue under this head has accordingly been redueed to a third of the normal amount. The council has no mind to treat this as a source of income, but only it fears that this will encourage the public in the violation of sanitary and other laws and cause the prevention of offences under the Act on the part of the municipal executive all the more difficult.

9. *V. Grants and Contributions.*—Besides the provincial contributions which are expected to be paid within the close of the official year, a sum of Rs. 1,000 is promised by one M.R.Ry. Perla Narayanasetti Garu, a rich merchant of the town, for planting a garden in the Victoria Jubilee Park and improving (by the produce thereof) the library of which he was the donor. Further, a sum of about Rs. 100 was promised by the Secretaries of the Wenlock Reception Committee for improving the fernery in the park. The council resolved to accept these two amounts with thanks and to utilise the same for the purposes for which they are intended with the sanction of His Excellency the Governor in Council.

10. *VI. Miscellaneous*—(*a*) (i) *Private Scavenging.*—The sum provided for in the original budget was Rs. 1,600 and the same amount is also expected to be collected within the close of the year. The council with all its best endeavours is not yet able to collect the fees in advance. All possible efforts are, however, being made to work out the instructions of the Government to collect fees in advance under the head.

11. (*a*) (ii) *Other Purposes.*—This is the amount paid by certain parties to the municipality for doing some drainage works partly useful to them.

Other items under receipts call for no explanations.

Expenditure.

12. *Grant 1*, (1) *New Works*—(*a*) *Communications.*—The work of improving the bridge near cow-shed in the Maharajapeta was not taken up in the year as the council desired that it should be put off to the next year. The amount of Rs. 120 shown under this head is the expenditure incurred in the construction of certain road-culverts. Hence the decrease.

13. (*b*) *New Works—Buildings.*—The choultry at Buchanna's tank is in a hopelessly bad condition. It cannot be rebuilt with Rs. 400, and hence the work was abandoned for the current year. The amount spent, and proposed to be spent, under the head appertains to the improvements being made to certain privies.

14. (*c*) *Drainage.*—Rs. 600 were originally allotted for taking preliminary levels in connection with the drainage scheme. On the representations made by the council to take up the water-supply scheme in precedence to the drainage, the Government have recently sanctioned Rs. 2,000 for the investigation of a water scheme. The sum of Rs. 600 originally estimated with an addition of Rs. 200 is intended to be spent in improving certain drains which were constructed so long ago when the municipality was first organised and which are badly in need of repairs.

15. (*d*) *Water-supply.*—Owing to the present water scarcity there was a strong need for sinking a few new wells in the town, as well as for improving certain old wells which required repairs. Most of these works were executed at the request of the Revenue Divisional Officer. A sum of Rs. 1,000 is further provided under this head to meet the charges which may be incurred in the current official year in connection with the investigation of the water-supply scheme which is now taken on hand by the Sanitary Engineering department. It may not be out of place to mention that the Sanitary Engineer visited the town early in December to inspect the locality

in connection with the investigation of a water scheme and has left a surveyor behind with instructions to take levels, &c., who is now proceeding with that work. It is needless to state how anxious the council is to see that the investigation is expedited and estimates sanctioned by Government so that the actual work may be commenced before long. The council is aware of the sad condition of its finances, but in its anxiety to improve the welfare of the citizens, it hopes to find under the generous patronage of the Government as well as of the Maharaja of Vizianagram, G.C.I.E., funds necessary for the scheme.

16. (2) *Repairs*—(*a*) *Communications.*—The sum originally estimated for expenditure under this head was Rs. 4,500, which is 50 per cent. of the net revenue then expected to be realized from tolls. Now that the tolls were sold for a higher amount than was originally estimated, the net income of the municipality under this item is Rs. 10,500, of which not less than half the amount, viz., Rs. 5,250, ought to have been spent under the existing rule. An additional sum of Rs. 550 was also sanctioned by the council towards the repairs of all the narrow streets and lanes throughout the town. The whole work was completed and the roads are now in a much improved condition with the exception of Kaspa main and Poolbaugh roads now under repairs. Almost all streets and lanes, besides several large roads, were metalled and gravelled. Hence the increase in the head.

17. (2) (*b*) *Buildings.*—The sum provided in the budget will be required for repairing the municipal latrines and other buildings of the municipality.

18. (*c*) *Drainage.*- Many drains which are faulty in their levels were rectified and repaired. Some of these works are still in progress and so a sum of Rs. 500 will be required in the current year. In the hope of undertaking a drainage scheme on a large scale, repairs to drains were put off hitherto under a special order of Government. But as there is no chance of such a scheme being taken up for some years to come, it is found necessary to repair certain drains before they become completely out of order. Hence an increased provision is made under the head.

19. (*d*) (i) *Water-supply—Repairs to Works.*—As a sum of Rs. 900 has to be spent under new works, the expenditure under repairs is reduced to Rs. 110.

20. *Grant 2, Education*—(1) (*b*) *Stipends to Normal Students.*—Besides paying stipends to schoolmasters undergoing training in the Government school, the municipality had to pay a reward of Rs. 20 to the inspecting schoolmaster for preparing some masters to Primary School examination. Hence the increase in the revised estimate.

21. (2) (ii) *On Salary-result System.*—In the original budget, the sum provided for results grants for salary-result system schools was Rs. 150, but in no year was that amount earned fully. The council does not think that the salary-result schools can earn more than what is now entered under the head. The excess shown under contingent charges is due to payments made for furniture supplied to schools.

22. (4) *Result Grants.*—The sum provided in the original budget may safely be reduced to Rs. 1,800 as in no year the actual charges exceeded that amount although large amounts were provided year after year.

23. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—The provision for the current year may be reduced to Rs. 150, as no applications for such grants have been received as yet in the year.

24. (*c*) *Other Items—Library.*—The original amount sanctioned in the budget for 1896–97 was Rs. 60 which is to be paid to the clerk in charge of the library. This amount is exceeded by Rs. 40 which was paid for purchasing certain books for the library.

25. *Grant 3*, (1) *Hospitals and Dispensaries*—(*c*) *Contribution to Government.*—The amount as shown in the budget under this head, viz., Rs. 600, was originally intended for the contribution which the municipality might be required to pay towards the cost of maintaining a branch dispensary in view of the Police hospital being handed over to the municipality and transferred to be worked as a quasi-government institution. The question is still pending before Government—*vide* this office further communication on the subject, dated 5th November 1896, No. 167. The council removed the

provision from the current year, as it does not think that any thing could finally be settled before the close of the official year. However, Rs. 1,000 will again be provided in the budget estimate for the next year. It is needless to add that the town of Vizianagram feels the want of a separate Government or Municipal dispensary, and the council therefore earnestly begs that Government would soon bring the matter to a favourable conclusion.

26. (3) *Vaccination*—(*b*) *Contingencies.*—The council at its meeting held on the 14th December 1895 sanctioned a remuneration of two annas for every successful case operated by the vaccinator over and above the maximum of 100. The council had therefore to pay a reward of about Rs. 70 accordingly. Hence the increase in the expenditure under contingencies.

27. (5) *Conservancy.*—There are no alterations in the establishment.

28. (ii) *Other Charges.*—The municipality had to add four rubbish carts to the existing number in order to have the daily collections of rubbish removed promptly from the town to the depôt. Hence an increase of Rs. 100 over the budgeted amount.

29. (*b*) (i) *Private Scavenging.*—In the budget report of the year 1896–97, the council having thought that it could reduce the pay of the establishment under this head, provided the scale as shown in statement II-B attached to the report. After working the scheme for some time according to the revised and reduced scale, the scavengers struck work in the month of March 1896 and insisted on payment of the original higher wages. The council had to make them revert to their duties promising them their original salaries though unreasonable. It is particularly requested that the scale as shown in the proposition statement herewith submitted be sanctioned as the wages demanded were accordingly paid to them from the commencement of the current official year in anticipation of the sanction of Government.

30. (*b*) The excess is due to the repairs made to the old night-soil carts.

31. (*c*) *Cholera Charges.*—Cholera made its appearance in the town immediately after the days of Gódávari pushkaram. The pilgrims from Rajahmundry brought in the infectious disease. There were 69 attacks and 36 deaths. Arrangements were made in strict accordance with the instructions contained in Government Order promulgating the cholera rules. A sum of Rs. 575 was spent in adopting preventive measures for the spread of the disease. The remaining sum of Rs. 425 is now kept provided under the same head in case any misfortune should happen before the close of the official year.

32. *Grant 4, Lighting*—(*b*) *Contingencies.*—A sum of Rs. 200 was shown in excess of the sum provided under contingencies. The cost of the oil was rather dear in the year. The daily quantity for each lamp was also increased so that lights may not be extinguished before proper time. The number of old lamps which were replaced by new ones and the number of brackets newly fixed in different places have enhanced the cost.

33. (6) *Public Gardens.*—Owing to the repairs made to the wells and picottas attached to them in the park, there is a small increase in the expenditure "Purchase of seeds, &c."

34. (*c*) In obedience to the orders of Government contained in different reviews of both the budget and administration reports, the council thought it fit to spend no money on park works until such time as the Government may be pleased to sanction them. The provision made under this head is therefore kept unutilised.

Other items in the grant call for no explanations.

35. *Grant 5.*—There are no changes between the budget and revised estimates under any of the detailed heads except under (*d*) office contingencies which is due to the purchase of some chairs and record boxes for the use of the office.

The year is estimated to close with a balance of Rs. 3,250.

BUDGET ESTIMATE FOR 1897–98.

36. Including the opening balance as per revised estimate of 1896–97, the receipts for 1897–98 will be Rs. 38,800 against the sum of Rs. 36,260 in the revised estimate and against Rs. 35,170 in the budget estimate for 1896–97.

Receipts.

37. All the provisions made in the revised estimate for 1896–97 under the major head "Municipal rates and taxes" except the collections under tolls are closely followed in providing for the year 1897–98, as the council cannot, under the present circumstances of the season and existing famine among the people of this country, expect any increase under any of them. The import to this place of food stuffs from Ganjám has of late increased owing to the present high rates in food-grains caused by famine here and elsewhere. Hence the wheel traffic has recently increased. The toll contract for 1897–98 has already been attracting the attention of the public and it is expected that the collections of tolls from 1897–98 will be sold for a larger sum by competition.

38. (3) *Realization under Specil Acts.*—(*c*) This is an amount of a very uncertain character.

39. (4) (*d*) *Fees from Educational Institutions.*—The sum of Rs. 70 is provided for in the year's receipts, of which Rs. 20 can be expected as usual from school-fees and Rs. 50 in the shape of library fees. The same amount is also provided for by the educational officers.

40. (*h*) For reasons explained already a much smaller sum than the normal amount is provided for under this head, as the council is afraid that nothing more than that could be realized under the head, if the present state of things should continue next year also.

41. (5) *Contributions.*—As recommended by the educational officers, credit is taken for Rs. 230, as contributions from Government. It is also expected that Rs. 500 may be collected by private contributions for the construction of a building for the Muhammadan school. A Muhammadan councillor Muhammad Padsha Sahib and myself spoke to the rich local merchants of the Muhammadan community who have been induced to subscribe towards the construction of a school-building for the Muhammadan lads. A sum of Rs. 500 is expected to be contributed to the municipality by them.

42. (6) *Miscellaneous—Private Scavenging.*—*Vide* remarks in the report, paragraph 10, receipt side of the revised estimate.

Other items call for no special remarks.

Expenditure.

43. The sum as above estimated to be collected, viz., Rs. 38,800, is proposed to be spent as under:—

	Rs.
Grant 1	11,330
„ 2	3,760
„ 3	12,210
„ 4	4,680
„ 5	2,670
Refunds	50
Balance	4,100
Total ..	38,800

44. *Grant 1.*—Of the sum allotted to be spent under this grant, the following are the details of works:—

(*a*) *New Works—Communications.*—The work of improving the bridge near cow-shed in the Maharajapeta which should have been done in the current year will have to be taken up in the next year. It is therefore proposed that a sum of Rs. 200 be spent on it. The remaining sum of Rs. 100 is provided for the construction and improvement of petty culverts, &c., which may happen to be done in the course of that year.

45. (*b*) *Buildings.*—The council at its meeting held on the 12th September 1896 resolved that steps should be taken to provide means for the construction of a building to the Muhammadan school. It is roughly estimated that a decent pukka school-house

will cost the council not less than Rs. 1,000, of which a sum of Rs. 500 is proposed to be collected as contributions and a similar sum to be spent from municipal funds in the year 1897–98, amounting in all to Rs. 1,000.

46. (*c*) *Drainage.*—The small side drains in Allakavidhi, Podilavari and Nutivari lanes are faulty in their levels and they are therefore proposed to be rectified and improved. A provision of Rs. 250 is therefore made for the works.

47. (*d*) *Water-supply.*—Of the sum of Rs. 2,000 allotted for the investigation of water-supply scheme, Rs. 1,000 being expected to be spent in the current year, the remaining sum of Rs. 1,000 is provided for the year 1897–98.

48. (2) (*a*) *Repairs—Communications.*—A sum of Rs. 5,625 which is just 50 per cent. of the tolls revenue is provided for repairing the town roads, streets and lanes, of which Rs. 2,000 are allotted for maintaining the main roads. There are several streets and lanes in both the wards of the town which are proposed to be repaired during the course of the year 1897–98. Rs. 1,200 for each ward are therefore allotted for the purpose. The maintenance of petty lanes and repairs to culverts can be met by the provision of Rs. 320 and the remaining sum of Rs. 480 is allotted for the maintenance of permanent road coolies for doing all petty and patch works throughout the whole town. As many roads were repaired at an additional expenditure in 1896–97, the allotment under the head for 1897–98 is proposed to be reduced to Rs. 5,200, for which sanction is solicited.

49. (2) (*b*) *Buildings.*—There are six or seven buildings belonging to the council besides a number of latrines which require repairs every year. Rs. 100 are therefore allotted for the purpose. The remaining sum of Rs. 250 is allotted for repairing the steps to the clock tower.

50. The provisions made under 2 (*c*) and 2 (*d*) do not call for any special remark as they are made to meet the charges of petty expenditure under those heads.

51. *Establishment under Grant 1.*—There are three kinds of permanent establishments under Grant 1, viz., drain-flushing, water-supply and Public Works establishments. In the first there are no alterations proposed, in the second the additions already proposed in this office letter, No. 180, dated the 18th November 1896, and sanctioned by Government in their order, Mis. No. 2116 M., dated the 16th December 1896, are continued for 1897–98, and in the third it is proposed to give a pony allowance to the overseer. He was employed a year ago on Rs. 30. During the current year he has given great satisfaction to the council and therefore deserves encouragement. It has also been found very difficult that he should go on supervising the works from one end of the town to the other, and much energy and time is being lost in walking. It is therefore proposed that he be granted an allowance of Rs. 10 per mensem. The council requests the sanction of Government for this. Hence the provision of Rs. 600 under Grant 1, (3) Establishment is raised to Rs. 720.

52. *Grant 2.*—The educational officers recommend that the standard of the Muhammadan school be raised to the grade of a lower secondary school; that the allotment under results grants be raised to Rs. 2,250; that the salary of the inspecting schoolmaster be raised to Rs. 20 by an annual increment of Re. 1; that a drawing master on Rs. 15 a month with a contingent allowance of Rs. 40 be employed, and that an allotment of Rs. 500 be made under Grant 1, New Works—Buildings for the construction of school-building. Of the above recommendations the council can only afford to provide the following:—

Rupees 1,000 are provided for the construction of a suitable building for the Muhammadan school, of which a moiety of Rs. 500 will be collected from private contributions.

1. (*b*) *Normal Stipends.*—The provision made for 1896–97 is again repeated.

2. (ii) *Municipal Salary-result System Schools.*—The Pariah schoolmaster's pay, which is but Rs. 5 per mensem, is proposed to be raised to Rs. 7–8–0. He is a trained young man, and so it is but reasonable that he should be granted this increase.

In deference to the recommendations made by the Inspector of schools, an increase of half-a-rupee is made to the peon attached to the Muhammadan school whose pay is too low, being only Rs. 2–8–0.

The sum provided under the head contingent charges is reduced to Rs. 80, as all the schools were already provided with furniture.

4. *Result Grants.*—Any further raising of the allotment under this head does not commend itself to the council, as it has already been raising the allotment year after year. It is therefore considered that the provision of Rs. 2,000 be repeated for 1897–98 as recommended by the Director of Public Instruction.

6. (*b*) (i) The inspecting schoolmaster's salary will be raised by Re. 1. He was granted an increase of Re. 1 only last year.

7. (*b*) (i) The council also recommends an increase of Re. 1 to the peon attached to the gymnasium in consideration of the hard work which he has to do. Besides the duties connected with the gymnasium, he is required, at the requisition of the Assistant Inspector of Schools, to attend upon the inspecting schoolmaster some time every day.

7. (*c*) Rs. 220 are provided towards the cost of a drawing master and his materials.

53. The council has resolved at a former meeting to provide a suitable building for the Muhammadan school before thinking of raising its standard. It hesitates to adopt all the recommendations of the educational officers as it has to husband all its resources to meet the charges to be incurred in connection with the water-supply scheme as well as of the proposed hospital, though at the same time it is willing to do all it can to improve the primary education.

Other items under this grant do not call for any explanation as they are only mere repetitions of the figures of the last year.

54. *Grant 3*, (1) *Hospitals and Dispensaries*—(*c*) *Contribution to Government.*—The sum provided in 1896–97 under this head is not utilized, as the question of opening a branch dispensary is not finally disposed of by Government. It is particularly requested that the Government will see their way to provide the town's people with a dispensary in a central locality, the want of which is greatly felt at present. A sum of Rs. 1,000 is provided towards the cost of maintaining an hospital which the council expects to be sanctioned by Government referring to the previous correspondence on the subject.

55. (3) *Vaccination*—(*a*) *Establishment.*—No proposal for the increase of the salary of the vaccinator is made, as the Government have in their last two successive reports refused to sanction any increase for him.

(*b*) *Contingencies.*—Rs. 70 are provided under this head to meet the charges of the calf-lymph and the rewards that may have to be paid to the vaccinator for cases vaccinated successfully over and above the maximum fixed.

56. *Registration, Conservancy, &c.* do not require any explanation as there are no changes proposed under these heads except that of Conservancy—Other Charges in which a sum of Rs. 200 over and above the revised estimate is provided to meet the charges of additional conservancy rubbish carts which are now employed for removing the street rubbish with greater promptitude.

57. *Grant 4.*—No changes are proposed under major heads 1, 2, 3, 4 and 6 of the expenditure under this grant except the entertainment of an additional lamplighter—*vide* proposition statement.

58. (6) (*c*) *Park Works.*—The contribution of Rs. 1,000 promised by M.R.Ry. Perla Narayanasetti Garu for planting a garden in the Victoria Jubilee Park premises is allotted for the said purpose.

In other items there are slight alterations which call for no special remarks.

59. *Grant 5.*—There are no changes proposed in the office or collection establishment. Provision is made for the employment of a night watchman at the office building as it is found necessary that a person should be kept in guard at the office during nights.

60. Other items call for no remarks.

The budget closes with a balance of Rs. 4,100.

From M.R.Ry. V. VENKATRAYA SASTRI Garu, B.A., Chairman, Municipal Council, Vizianagram, to the Principal Assistant Collector, Vizianagram, dated 18th January 1897, No. 208.

I have the honour to forward herewith the revised and budget estimates of the Vizianagram Municipality for the official years 1896–97 and 1897–98, respectively, together with the usual statements, and request you to be so good as to transmit them to the Chief Secretary to Government, Madras, at your earliest convenience.

Submitted through the Collector, Vizagapatam.

VIZIANAGRAM,
20th January 1897.

(Signed) E. SCOTT,
Ag. Principal Assistant Collector.

Forwarded.

22nd January 1897.

W. O. HORNE,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, Madras, to the Secretary to Government, Local and Municipal Department, dated 8th February 1897, No. 1206.

Adverting to the budget estimate of the Vizianagram Municipality for 1897–98, I have the honour to state that the provision therein made for education is in general accordance with the recommendations of this department and may be accepted. The net expenditure to the council under grant 2 is Rs. 3,460 (Rs. 3,760 — 300), which is 11·2 per cent. of its estimated income from taxation.

2. In the circumstances explained by the chairman in paragraph 53 of his budget letter, the proposal of the inspecting officers that the standard of the Muhammadan primary school under the council's management should be raised to that of the lower secondary grade may be deferred for the present. But the council should be advised to make every possible endeavour to complete the building which it has proposed to erect for the above school by the end of the next official year, so that it may be in a position to provide funds for raising the standard of the school to the lower secondary grade at least in 1898–99. The Muhammadan community being yet very backward in point of secondary education, it is unnecessary for me to urge that every possible step should be taken to advance its interests in the matter of education.

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 Salem, 9th February 1897, No. Tour-4—32.

With reference to Grant 3 of the budget estimate of the Vizianagram Municipality for the year 1897–98, I have the honour to state that the contribution of Rupees 1,000 provided for the upkeep of a dispensary proposed to be opened is insufficient.

2. The question of opening a dispensary was dealt with in my letter No. 577, dated the 19th December, to Government.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Chintagunta, 23rd February 1897, No. 448-S.

I have the honour to state that I have no remarks to offer on the vaccine and conservancy portions of the Vizianagram municipal budget for 1897–98. The proposed expenditure on conservancy is 29·3 per cent. of the estimated current receipts.

2. From statement II-B it is observed that the certificated Sanitary Inspector in the service of the municipality gets no horse allowance. I would advise that provision be made for this at the sanctioned rate of Rs. 15 per mensem.

3. No extract from statement II-A has been forwarded.

ORDER—No. 602 M., dated 18th March 1897.

The estimated receipts and charges of the Vizianagram 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	1,278			
Tax on Arts	3,756	3,480	940	3,230
,, on Buildings and Lands	9,816	3,700	4,200	4,200
,, on Vehicles and Animals	2,669	10,100	11,000	11,000
,, on Carts	1,710	2,750	2,750	2,750
Tolls	9,000	1,700	1,700	1,700
Realizations under Special Acts	45	9,000	10,500	11,250
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..	330	30	70	30
Conservancy Receipts	202	320	320	320
Fees and Revenue from Educational Institutions	52	250	250	250
Income from Markets and Slaughter-houses	760	70	70	70
License Fees	330	760	700	760
Other Fees	2	300	300	300
Fines under Municipal and other Acts	435	10	10	10
Interest on Investments and Premium on Loans	175	620	250	280
Grants and Contributions from Government	..	180	180	180
,, ,, from other Bodies	..	180	180	230
Recoveries for Services to Private Individuals	1,535	..	1,100	500
Miscellaneous	111	1,600	1,620	1,600
		120	120	120
Total ..	32,206	35,170	36,260	38,780
Charges.				
GRANT 1—				
New Works—				
Communications	172	200	120	300
Buildings	930	400	400	1,000
Drainage	257	600	800	250
Water-supply	389	300	1,400	1,000
Repairs—				
Communications	5,442	4,500	5,800	5,200
Buildings	87	300	300	350
Drainage	179	2,060	2,160	1,840
Water-supply	355	550	470	520
Establishment	580	600	600	720
Tools, Plant and other Stores	220	150	150	150
Total ..	8,611	9,660	12,200	11,330
GRANT 2—				
Training Schools	75	120	140	120
Municipal Schools—				
On the Salary-result System	715	690	730	690
Grants-in-aid—				
Result Grants	1,719	2,000	1,800	2,000
Building, Furniture, &c., Grants	187	300	150	200
Inspection	189	200	200	200
Miscellaneous	596	290	360	540
Total ..	3,481	3,600	3,380	3,750
GRANT 3—				
Hospital and Dispensaries	154	780	180	1,180
Contributions	101	100	100	100
Vaccination	263	230	300	250
Registration of Births and Deaths	258	250	250	250
Conservancy, Road-cleaning and Road-watering	10,721	9,820	10,230	10,670
Total ..	11,497	11,180	11,060	12,450

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.				
	Rs.	Rs.	Rs.	Rs.
GRANT 4—				
Lighting	1,854	1,740	1,940	1,880
Markets and Slaughter-houses	130	120	120	120
Choultries	193	200	180	180
Clock Tower	48	50	50	50
Public Garden, Survey of land, Fire and other Charges ..	2,243	1,810	1,320	2,450
Total ..	4,468	3,920	3,610	4,680
GRANT 5—				
Supervision and Management	3,147	2,649	2,740	2,790
Advance Recoverable	54	..	..	..
Refunds	5	40	40	50
Balance	943	4,130	3,230	3,730
Total ..	32,206	35,170	36,260	38,780

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 35,320 and Rs. 33,0 0, respectively, against Rs. 31,690 and Rs. 31,040, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls and contributions from other bodies, and that in the charges under Grant 1. The collections under the tax on arts during the first eight months of the year were not satisfactory. The attention of the District Magistrate will be drawn in the Judicial Department to the Chairman's remarks in paragraph 8 of his letter regarding the inadequacy of the fines imposed by the magistracy. The sanction of Government is not necessary for the council's acceptance of the contributions referred to in paragraph 9 of the Chairman's letter. The sanction of Government should have been obtained for payment of the reward of Rs. 20 to the inspecting schoolmaster referred to in paragraph 20. It is, however, now approved. The grant of a remuneration of two annas for every successful case of vaccination performed by the municipal vaccinator over and above a minimum, and not as stated in paragraph 26, a maximum of 100 cases per mensem, is approved. The additions to and alterations in the private scavenging establishment shown in the proposition statement, and referred to in paragraph 29, are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 190 to Rs. 214, or Rs. 210 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 3,230.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the coming year are put down at Rs. 35,550 against Rs. 35,320 in the revised estimate, the increase which appears mainly under tolls being partly counterbalanced by a decrease under contributions from other bodies.

4. *Charges.*—(1) The probable charges are entered as Rs. 34,700 against the revised estimate of Rs. 33,030, the increase which occurs under Grants 2, 3 and 4 being partly set off by a decrease under Grant 1.

(2) *Grant 1.*—In view of the circumstances explained in paragraph 48 of the Chairman's letter, the allotment of Rs. 5,200 provided for repairs—communications will be passed. The attention of the Municipal Council will be drawn to the remarks of the Director of Public Instruction in paragraph 2 of his letter read above. The council's proposal to grant a pony allowance of Rs. 10 to the Public Works Overseer is sanctioned on the understanding that he keeps a pony.

(3) *Grant 2.*—The entertainment of a drawing master on Rs. 15 and the increases in the salaries of the Paraiya schoolmaster from Rs. 5 to Rs. 7–8–0, and of the peons attached to the Muhammadan school and the gymnasium from Rs. 2–8–0 and Rs. 4, respectively, to Rs. 3 and Rs. 5, proposed in paragraph 52, are sanctioned; but the proposed increase of one rupee in the salary of the Inspecting schoolmaster cannot be approved as the Government is not satisfied of its necessity.

(4) *Grant 3.*—Separate orders will be passed on the proposal to open a branch dispensary referred to in paragraph 54. In the meantime, the allotment of Rs. 1,000 provided for this purpose will be allowed to stand. The suggestion of the Sanitary Commissioner in paragraph 2 of his letter will be referred to the Municipal Council for consideration, and the Chairman's attention will be drawn to the omission pointed out by that officer in paragraph 3. With reference to G.Os., No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896, the allotment under epidemic charges will be raised from Rs. 1,000 to Rs. 1,240 to meet possible charges connected with the bubonic plague.

(5) *Grants 4* and *5.*—The entertainment of an additional lamp-lighter on Rs. 3, and a night watchman for the office on Rs. 2-8-0, proposed in paragraphs 57 and 59, is sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 190 to Rs 309, or Rs. 310 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 3,730, or 10·5 per cent. of the estimated receipts.

6. The late submission of the budget is not satisfactory and should have been explained.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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

G.O., No. 602 M., 18th March 1897.

MARCH.

Municipal Budget.

Reviewing the Vizianagram — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. V. VENKATRAYA SASTRI Garu, B.A., Chairman, Municipal Council, Vizianagram, to the Secretary to Government, Local and Municipal Department, dated 15th January 1897, No. 207.

I have the honour to submit herewith the revised and the budget estimates of the Vizianagram Municipality for the years 1896–97 and 1897–98, respectively, together with the statements as prescribed in G.O., No. 2193 M., dated 10th December 1891, and the usual explanatory memoranda duly approved of by the council at a meeting held on the 5th instant.

Revised Estimate.

Receipts.

2. The opening balance actually brought forward from the previous year 1895–96 is Rs. 943 against Rs. 3,480 according to the original budget for the year. The receipts, as estimated in the revised estimate now framed, amount to Rs. 35,317 excluding the opening balance, and including it, they will be Rs. 36,260. The difference between the figures originally estimated and those now shown in the revised estimate are explained fully in the last column of statement VI herewith submitted.

3. *I. Municipal Rates and Taxes*—(1) *Tax on Arts.*—The collections of the first eight months under this head amounted to Rs. 1,848. This figure is composed of the collections for the first half-year and some arrear collections for previous years. It is expected that by strenuous efforts now being made for the collection of second half-year's dues, as also of arrear dues, Rs. 4,200 may be expected to be collected within the end of March 1897.

4. *Tax on Buildings.*—A sum of Rs. 6,840 was already collected. Including the arrears of previous years and the taxes on the newly-built houses assessed in the current year, Rs. 10,900 may fairly be expected to be collected for 1896–97.

Tax on Lands.—No remark.

5. *Tax on Vehicles, Animals and Carts.*—There is not much to be said with regard to the income under these three heads, except that the sum paid by the Maharaja of Vizianagram, G.C.I.E., has been decreasing gradually.

6. *Tolls.*—In the current year's budget Rs. 12,000 was shown under this head of revenue; but fortunately the council could sell its right of collecting tolls for Rs. 14,000. As usual a fourth of the amount goes to the district board and the remaining sum of Rs. 10,500 is the net income of the municipality for the year under this head.

7. *III. Realizations under Special Acts—Fees under Act II of 1888.*—A sum of Rs. 35 was collected as license fee for a dramatic pandal erected and a similar sum is expected to be collected as there is a likelihood of another dramatic company giving performances in the town. Hence the increase.

8. *IV. Revenue derived from Municipal Property and powers apart from Taxation —Produce of Lands and Gardens.*—Although much was expected from this source of revenue in the beginning of the year, yet owing to the prevailing drought the council regrets to state that it failed to realize its highest expectations. It still hopes, however, to realize the budgeted figure of Rs. 300.

The other items under this major head require no explanations as no marked changes are expected under any of these heads except under (*h*) "Fines under Municipal and other Acts."

Notwithstanding the large number of cases filed before the Bench Magistrates, the amount realized from fines was far less than that of the previous year. It has been already brought to the notice of the Government how the Magistrates were very lenient in imposing fines as may be ascertained by the amount collected under the head. The matter was represented to the Divisional officer who referred the same to the Bench for explanation. The council regrets to find that the mood of the Bench has not been changed and the revenue under this head has accordingly been reduced to a third of the normal amount. The council has no mind to treat this as a source of income, but only it fears that this will encourage the public in the violation of sanitary and other laws and cause the prevention of offences under the Act on the part of the municipal executive all the more difficult.

9. *V. Grants and Contributions.*—Besides the provincial contributions which are expected to be paid within the close of the official year, a sum of Rs. 1,000 is promised by one M.R.Ry. Perla Narayanasetti Garu, a rich merchant of the town, for planting a garden in the Victoria Jubilee Park and improving (by the produce thereof) the library of which he was the donor. Further, a sum of about Rs. 100 was promised by the Secretaries of the Wenlock Reception Committee for improving the fernery in the park. The council resolved to accept these two amounts with thanks and to utilise the same for the purposes for which they are intended with the sanction of His Excellency the Governor in Council.

10. *VI. Miscellaneous*—(*a*) (i) *Private Scavenging.*—The sum provided for in the original budget was Rs. 1,600 and the same amount is also expected to be collected within the close of the year. The council with all its best endeavours is not yet able to collect the fees in advance. All possible efforts are, however, being made to work out the instructions of the Government to collect fees in advance under the head.

11. (*a*) (ii) *Other Purposes.*—This is the amount paid by certain parties to the municipality for doing some drainage works partly useful to them.

Other items under receipts call for no explanations.

Expenditure.

12. *Grant 1*, (1) *New Works*—(*a*) *Communications.*—The work of improving the bridge near cow-shed in the Maharajapeta was not taken up in the year as the council desired that it should be put off to the next year. The amount of Rs. 120 shown under this head is the expenditure incurred in the construction of certain road-culverts. Hence the decrease.

13. (*b*) *New Works—Buildings.*—The choultry at Buchanna's tank is in a hopelessly bad condition. It cannot be rebuilt with Rs. 400, and hence the work was abandoned for the current year. The amount spent, and proposed to be spent, under the head appertains to the improvements being made to certain privies.

14. (*c*) *Drainage.*—Rs. 600 were originally allotted for taking preliminary levels in connection with the drainage scheme. On the representations made by the council to take up the water-supply scheme in precedence to the drainage, the Government have recently sanctioned Rs. 2,000 for the investigation of a water scheme. The sum of Rs. 600 originally estimated with an addition of Rs. 200 is intended to be spent in improving certain drains which were constructed so long ago when the municipality was first organised and which are badly in need of repairs.

15. (*d*) *Water-supply.*—Owing to the present water scarcity there was a strong need for sinking a few new wells in the town, as well as for improving certain old wells which required repairs. Most of these works were executed at the request of the Revenue Divisional Officer. A sum of Rs. 1,000 is further provided under this head to meet the charges which may be incurred in the current official year in connection with the investigation of the water-supply scheme which is now taken on hand by the Sanitary Engineering department. It may not be out of place to mention that the Sanitary Engineer visited the town early in December to inspect the locality

in connection with the investigation of a water scheme and has left a surveyor behind with instructions to take levels, &c., who is now proceeding with that work. It is needless to state how anxious the council is to see that the investigation is expedited and estimates sanctioned by Government so that the actual work may be commenced before long. The council is aware of the sad condition of its finances, but in its anxiety to improve the welfare of the citizens, it hopes to find under the generous patronage of the Government as well as of the Maharaja of Vizianagram, G.C.I.E., funds necessary for the scheme.

16. (2) *Repairs*—(*a*) *Communications.*—The sum originally estimated for expenditure under this head was Rs. 4,500, which is 50 per cent. of the net revenue then expected to be realized from tolls. Now that the tolls were sold for a higher amount than was originally estimated, the net income of the municipality under this item is Rs. 10,500, of which not less than half the amount, viz., Rs. 5,250, ought to have been spent under the existing rule. An additional sum of Rs. 550 was also sanctioned by the council towards the repairs of all the narrow streets and lanes throughout the town. The whole work was completed and the roads are now in a much improved condition with the exception of Kaspa main and Poolbaugh roads now under repairs. Almost all streets and lanes, besides several large roads, were metalled and gravelled. Hence the increase in the head.

17. (2) (*b*) *Buildings.*—The sum provided in the budget will be required for repairing the municipal latrines and other buildings of the municipality.

18. (*c*) *Drainage.*—Many drains which are faulty in their levels were rectified and repaired. Some of these works are still in progress and so a sum of Rs. 500 will be required in the current year. In the hope of undertaking a drainage scheme on a large scale, repairs to drains were put off hitherto under a special order of Government. But as there is no chance of such a scheme being taken up for some years to come, it is found necessary to repair certain drains before they become completely out of order. Hence an increased provision is made under the head.

19. (*d*) (i) *Water-supply—Repairs to Works.*—As a sum of Rs. 900 has to be spent under new works, the expenditure under repairs is reduced to Rs. 110.

20. *Grant 2, Education*—(1) (*b*) *Stipends to Normal Students.*—Besides paying stipends to schoolmasters undergoing training in the Government school, the municipality had to pay a reward of Rs. 20 to the inspecting schoolmaster for preparing some masters to Primary School examination. Hence the increase in the revised estimate.

21. (2) (ii) *On Salary-result System.*—In the original budget, the sum provided for results grants for salary-result system schools was Rs. 150, but in no year was that amount earned fully. The council does not think that the salary-result schools can earn more than what is now entered under the head. The excess shown under contingent charges is due to payments made for furniture supplied to schools.

22. (4) *Result Grants.*—The sum provided in the original budget may safely be reduced to Rs. 1,800 as in no year the actual charges exceeded that amount although large amounts were provided year after year.

23. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—The provision for the current year may be reduced to Rs. 150, as no applications for such grants have been received as yet in the year.

24. (*c*) *Other Items—Library.*—The original amount sanctioned in the budget for 1896–97 was Rs. 60 which is to be paid to the clerk in charge of the library. This amount is exceeded by Rs. 40 which was paid for purchasing certain books for the library.

25. *Grant 3*, (1) *Hospitals and Dispensaries*—(*c*) *Contribution to Government.*—The amount as shown in the budget under this head, viz., Rs. 600, was originally intended for the contribution which the municipality might be required to pay towards the cost of maintaining a branch dispensary in view of the Police hospital being handed over to the municipality and transferred to be worked as a quasi-government institution. The question is still pending before Government—*vide* this office further communication on the subject, dated 5th November 1896, No. 167. The council removed the

provision from the current year, as it does not think that any thing could finally be settled before the close of the official year. However, Rs. 1,000 will again be provided in the budget estimate for the next year. It is needless to add that the town of Vizianagram feels the want of a separate Government or Municipal dispensary, and the council therefore earnestly begs that Government would soon bring the matter to a favourable conclusion.

26. (3) *Vaccination*—(*b*) *Contingencies.*—The council at its meeting held on the 14th December 1895 sanctioned a remuneration of two annas for every successful case operated by the vaccinator over and above the maximum of 100. The council had therefore to pay a reward of about Rs. 70 accordingly. Hence the increase in the expenditure under contingencies.

27. (5) *Conservancy.*—There are no alterations in the establishment.

28. (ii) *Other Charges.*—The municipality had to add four rubbish carts to the existing number in order to have the daily collections of rubbish removed promptly from the town to the depôt. Hence an increase of Rs. 100 over the budgeted amount.

29. (*b*) (i) *Private Scavenging.*—In the budget report of the year 1896–97, the council having thought that it could reduce the pay of the establishment under this head, provided the scale as shown in statement II-B attached to the report. After working the scheme for some time according to the revised and reduced scale, the scavengers struck work in the month of March 1896 and insisted on payment of the original higher wages. The council had to make them revert to their duties promising them their original salaries though unreasonable. It is particularly requested that the scale as shown in the proposition statement herewith submitted be sanctioned as the wages demanded were accordingly paid to them from the commencement of the current official year in anticipation of the sanction of Government.

30. (*b*) The excess is due to the repairs made to the old night-soil carts.

31. (*c*) *Cholera Charges.*—Cholera made its appearance in the town immediately after the days of Gódávari pushkaram. The pilgrims from Rajahmundry brought in the infectious disease. There were 69 attacks and 36 deaths. Arrangements were made in strict accordance with the instructions contained in Government Order promulgating the cholera rules. A sum of Rs. 575 was spent in adopting preventive measures for the spread of the disease. The remaining sum of Rs. 425 is now kept provided under the same head in case any misfortune should happen before the close of the official year.

32. *Grant 4, Lighting*—(*b*) *Contingencies.*—A sum of Rs. 200 was shown in excess of the sum provided under contingencies. The cost of the oil was rather dear in the year. The daily quantity for each lamp was also increased so that lights may not be extinguished before proper time. The number of old lamps which were replaced by new ones and the number of brackets newly fixed in different places have enhanced the cost.

33. (6) *Public Gardens.*—Owing to the repairs made to the wells and picottas attached to them in the park, there is a small increase in the expenditure "Purchase of seeds, &c."

34. (*c*) In obedience to the orders of Government contained in different reviews of both the budget and administration reports, the council thought it fit to spend no money on park works until such time as the Government may be pleased to sanction them. The provision made under this head is therefore kept unutilised.

Other items in the grant call for no explanations.

35. *Grant 5.*—There are no changes between the budget and revised estimates under any of the detailed heads except under (*d*) office contingencies which is due to the purchase of some chairs and record boxes for the use of the office.

The year is estimated to close with a balance of Rs. 3,250.

BUDGET ESTIMATE FOR 1897–98.

36. Including the opening balance as per revised estimate of 1896–97, the receipts for 1897–98 will be Rs. 38,800 against the sum of Rs. 36,260 in the revised estimate and against Rs. 35,170 in the budget estimate for 1896–97.

Receipts.

37. All the provisions made in the revised estimate for 1896–97 under the major head "Municipal rates and taxes" except the collections under tolls are closely followed in providing for the year 1897–98, as the council cannot, under the present circumstances of the season and existing famine among the people of this country, expect any increase under any of them. The import to this place of food stuffs from Ganjám has of late increased owing to the present high rates in food-grains caused by famine here and elsewhere. Hence the wheel traffic has recently increased. The toll contract for 1897–98 has already been attracting the attention of the public and it is expected that the collections of tolls from 1897–98 will be sold for a larger sum by competition.

38. (3) *Realization under Specil Acts.*—(*c*) This is an amount of a very uncertain character.

39. (4) (*d*) *Fees from Educational Institutions.*—The sum of Rs. 70 is provided for in the year's receipts, of which Rs. 20 can be expected as usual from school-fees and Rs. 50 in the shape of library fees. The same amount is also provided for by the educational officers.

40. (*h*) For reasons explained already a much smaller sum than the normal amount is provided for under this head, as the council is afraid that nothing more than that could be realized under the head, if the present state of things should continue next year also.

41. (5) *Contributions.*—As recommended by the educational officers, credit is taken for Rs. 230, as contributions from Government. It is also expected that Rs. 500 may be collected by private contributions for the construction of a building for the Muhammadan school. A Muhammadan councillor Mahomed Padsha Sahib and myself spoke to the rich local merchants of the Muhammadan community who have been induced to subscribe towards the construction of a school-building for the Muhammadan lads. A sum of Rs. 500 is expected to be contributed to the municipality by them.

42. (6) *Miscellaneous—Private Scavenging.*—*Vide* remarks in the report, paragraph 10, receipt side of the revised estimate.

Other items call for no special remarks.

Expenditure.

43. The sum as above estimated to be collected, viz., Rs. 38,800, is proposed to be spent as under:—

	Rs.
Grant 1	11,330
„ 2	3,760
„ 3	12,210
„ 4	4,680
„ 5	2,670
Refunds	50
Balance	4,100
Total ..	38,800

44. *Grant 1.*—Of the sum allotted to be spent under this grant, the following are the details of works:—

(*a*) *New Works—Com*[illegible] which should have been done in the current year will have to be take[illegible] the next year. It is therefore proposed that a sum of Rs. 200 be spent [illegible] of petty culverts, &c., which may happen to be done in the course of impro[illegible] the remaining sum of Rs. 100 is provided for the construction and tha[illegible]5. (*b*) *Buildings.*—The council at its meeting held on the 12th September 1896 [illegible]lved that steps should be taken to provide means for the construction of a building [illegible]ne Muhammadan school. It is roughly estimated that a decent pukka school-house

will cost the council not less than Rs. 1,000, of which a sum of Rs. 500 is proposed to be collected as contributions and a similar sum to be spent from municipal funds in the year 1897–98, amounting in all to Rs. 1,000.

46. (*c*) *Drainage.*—The small side drains in Allakavidhi, Podilavari and Nutivari lanes are faulty in their levels and they are therefore proposed to be rectified and improved. A provision of Rs. 250 is therefore made for the works.

47. (*d*) *Water-supply.*—Of the sum of Rs. 2,000 allotted for the investigation of water-supply scheme, Rs. 1,000 being expected to be spent in the current year, the remaining sum of Rs. 1,000 is provided for the year 1897–98.

48. (2) (*a*) *Repairs—Communications.*—A sum of Rs. 5,625 which is just 50 per cent. of the tolls revenue is provided for repairing the town roads, streets and lanes, of which Rs. 2,000 are allotted for maintaining the main roads. There are several streets and lanes in both the wards of the town which are proposed to be repaired during the course of the year 1897–98. Rs. 1,200 for each ward are therefore allotted for the purpose. The maintenance of petty lanes and repairs to culverts can be met by the provision of Rs. 320 and the remaining sum of Rs. 480 is allotted for the maintenance of permanent road coolies for doing all petty and patch works throughout the whole town. As many roads were repaired at an additional expenditure in 1896–97, the allotment under the head for 1897–98 is proposed to be reduced to Rs. 5,200, for which sanction is solicited.

49. (2) (*b*) *Buildings.*—There are six or seven buildings belonging to the council besides a number of latrines which require repairs every year. Rs. 100 are therefore allotted for the purpose. The remaining sum of Rs. 250 is allotted for repairing the steps to the clock tower.

50. The provisions made under 2 (*c*) and 2 (*d*) do not call for any special remark as they are made to meet the charges of petty expenditure under those heads.

51. *Establishment under Grant 1.*—There are three kinds of permanent establishments under Grant 1, viz., drain-flushing, water-supply and Public Works establishments. In the first there are no alterations proposed, in the second the additions already proposed in this office letter, No. 180, dated the 18th November 1896, and sanctioned by Government in their order, Mis. No. 2116 M., dated the 16th December 1896, are continued for 1897–98, and in the third it is proposed to give a pony allowance to the overseer. He was employed a year ago on Rs. 30. During the current year he has given great satisfaction to the council and therefore deserves encouragement. It has also been found very difficult that he should go on supervising the works from one end of the town to the other, and much energy and time is being lost in walking. It is therefore proposed that he be granted an allowance of Rs. 10 per mensem. The council requests the sanction of Government for this. Hence the provision of Rs. 600 under Grant 1, (3) Establishment is raised to Rs. 720.

52. *Grant 2.*—The educational officers recommend that the standard of the Muhammadan school be raised to the grade of a lower secondary school; that the allotment under results grants be raised to Rs. 2,250; that the salary of the inspecting schoolmaster be raised to Rs. 20 by an annual increment of Re. 1; that a drawing master on Rs. 15 a month with a contingent allowance of Rs. 40 be employed, and that an allotment of Rs. 500 be made under Grant 1, New Works—Buildings for the construction of school-building. Of the above recommendations the council can only afford to provide the following:—

Rupees 1,000 are provided for the construction of a suitable building for the Muhammadan school, of which a moiety of Rs. 500 will be collected from private contributions.

1. (*b*) *Normal Stipends.*—The provision made for 1896–97 is again repeated.

2. (ii) *Municipal Salary-result System Schools.*—The Pariah schoolmaster's pay, which is but Rs. 5 per mensem, is proposed to be raised to Rs. 7–8–0. He is a trained young man, and so it is but reasonable that he should be granted this increase.

In deference to the recommendations made by the Inspector of schools, an increase of half-a-rupee is made to the peon attached to the Muhammadan school whose pay is too low, being only Rs. 2–8–0.

The sum provided under the head contingent charges is reduced to Rs. 80, as all the schools were already provided with furniture.

4. *Result Grants.*—Any further raising of the allotment under this head does not commend itself to the council, as it has already been raising the allotment year after year. It is therefore considered that the provision of Rs. 2,000 be repeated for 1897–98 as recommended by the Director of Public Instruction.

6. (*b*) (i) The inspecting schoolmaster's salary will be raised by Re. 1. He was granted an increase of Re. 1 only last year.

7. (*b*) (i) The council also recommends an increase of Re. 1 to the peon attached to the gymnasium in consideration of the hard work which he has to do. Besides the duties connected with the gymnasium, he is required, at the requisition of the Assistant Inspector of Schools, to attend upon the inspecting schoolmaster some time every day.

7. (*c*) Rs. 220 are provided towards the cost of a drawing master and his materials.

53. The council has resolved at a former meeting to provide a suitable building for the Muhammadan school before thinking of raising its standard. It hesitates to adopt all the recommendations of the educational officers as it has to husband all its resources to meet the charges to be incurred in connection with the water-supply scheme as well as of the proposed hospital, though at the same time it is willing to do all it can to improve the primary education.

Other items under this grant do not call for any explanation as they are only mere repetitions of the figures of the last year.

54. *Grant 3*, (1) *Hospitals and Dispensaries*—(*c*) *Contribution to Government.*—The sum provided in 1896–97 under this head is not utilized, as the question of opening a branch dispensary is not finally disposed of by Government. It is particularly requested that the Government will see their way to provide the town's people with a dispensary in a central locality, the want of which is greatly felt at present. A sum of Rs. 1,000 is provided towards the cost of maintaining an hospital which the council expects to be sanctioned by Government referring to the previous correspondence on the subject.

55. (3) *Vaccination*—(*a*) *Establishment.*—No proposal for the increase of the salary of the vaccinator is made, as the Government have in their last two successive reports refused to sanction any increase for him.

(*b*) *Contingencies.*—Rs. 70 are provided under this head to meet the charges of the calf-lymph and the rewards that may have to be paid to the vaccinator for cases vaccinated successfully over and above the maximum fixed.

56. *Registration, Conservancy, &c.* do not require any explanation as there are no changes proposed under these heads except that of Conservancy—Other Charges in which a sum of Rs. 200 over and above the revised estimate is provided to meet the charges of additional conservancy rubbish carts which are now employed for removing the street rubbish with greater promptitude.

57. *Grant 4.*—No changes are proposed under major heads 1, 2, 3, 4 and 6 of the expenditure under this grant except the entertainment of an additional lamplighter—*vide* proposition statement.

58. (6) (*c*) *Park Works.*—The contribution of Rs. 1,000 promised by M.R.Ry. Perla Narayanasetti Garu for planting a garden in the Victoria Jubilee Park premises is allotted for the said purpose.

In other items there are slight alterations which call for no special remarks.

59. *Grant 5.*—There are no changes proposed in the office or collection establishment. Provision is made for the employment of a night watchman at the office building as it is found necessary that a person should be kept in guard at the office during nights.

60. Other items call for no remarks.

The budget closes with a balance of Rs. 4,100.

From M.R.Ry. V. VENKATRAYA SASTRI Garu, B.A., Chairman, Municipal Council, Vizianagram, to the Principal Assistant Collector, Vizianagram, dated 18th January 1897, No. 208.

I have the honour to forward herewith the revised and budget estimates of the Vizianagram Municipality for the official years 1896–97 and 1897–98, respectively, together with the usual statements, and request you to be so good as to transmit them to the Chief Secretary to Government, Madras, at your earliest convenience.

Submitted through the Collector, Vizagapatam.

VIZIANAGRAM,
20th January 1897.

(Signed) E. SCOTT,
Ag. Principal Assistant Collector.

Forwarded.

22nd January 1897.

W. O. HORNE,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, Madras, to the Secretary to Government, Local and Municipal Department, dated 8th February 1897, No. 1206.

Adverting to the budget estimate of the Vizianagram Municipality for 1897–98, I have the honour to state that the provision therein made for education is in general accordance with the recommendations of this department and may be accepted. The net expenditure to the council under grant 2 is Rs. 3,460 (3,760 — 300), which is 11·2 per cent. of its estimated income from taxation.

2. In the circumstances explained by the chairman in paragraph 53 of his budget letter, the proposal of the inspecting officers that the standard of the Muhammadan primary school under the council's management should be raised to that of the lower secondary grade may be deferred for the present. But the council should be advised to make every possible endeavour to complete the building which it has proposed to erect for the above school by the end of the next official year, so that it may be in a position to provide funds for raising the standard of the school to the lower secondary grade at least in 1898–99. The Muhammadan community being yet very backward in point of secondary education, it is unnecessary for me to urge that every possible step should be taken to advance its interests in the matter of education.

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 Salem, 9th February 1897, No. Tour-4—132.

With reference to grant 3 of the budget estimate of the Vizianagram Municipality for the year 1897–98, I have the honour to state that the contribution of rupees 1,000 provided for the upkeep of a dispensary proposed to be opened is insufficient.

2. The question of opening a dispensary was dealt with in my letter No. 577, dated the 19th December, to Government.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Chintagunta, 23rd February 1897, No. 448 S.

I have the honour to state that I have no remarks to offer on the vaccine and conservancy portions of the Vizianagram municipal budget for 1897–98. The proposed expenditure on conservancy is 29·3 per cent. of the estimated current receipts.

2. From statement II-B it is observed that the certificated Sanitary Inspector in the service of the municipality gets no horse allowance. I would advise that provision be made for this at the sanctioned rate of Rs. 15 per mensem.

3. No extract from statement II-A has been forwarded.

ORDER—No. 602 M., dated 18th March 1897.

The estimated receipts and charges of the Vizianagram 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 ..	1,278	3,480	940	3,230
Tax on Arts	3,756	3,700	4,200	4,200
,, on Buildings and Lands	9,816	10,100	11,000	11,000
,, on Vehicles and Animals	2,669	2,750	2,750	2,750
,, on Carts	1,710	1,700	1,700	1,700
Tolls	9,000	9,000	10,500	11,250
Realizations under Special Acts	45	30	70	30
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..	330	320	320	320
Conservancy Receipts	202	250	250	250
Fees and Revenue from Educational Institutions	52	70	70	70
Income from Markets and Slaughter-houses	760	760	700	760
License Fees	330	300	300	300
Other Fees	2	10	10	10
Fines under Municipal and other Acts	435	620	250	280
Interest on Investments and Premium on Loans	175	180	180	180
Grants and Contributions from Government	..	180	180	230
,, ,, from other Bodies	1,535	..	1,100	500
Recoveries for Services to Private Individuals	111	1,600	1,620	1,600
Miscellaneous		120	120	120
Total ..	32,206	35,170	36,260	38,780
Charges.				
GRANT 1—				
New Works—				
Communications	172	200	120	300
Buildings	930	400	400	1,000
Drainage	257	600	800	250
Water-supply	389	300	1,400	1,000
Repairs—				
Communications	5,442	4,500	5,800	5,200
Buildings	87	300	300	350
Drainage	179	2,060	2,160	1,840
Water-supply	355	550	470	520
Establishment	580	600	600	720
Tools, Plant and other Stores	220	150	150	150
Total ..	8,611	9,660	12,200	11,330
GRANT 2—				
Training Schools	75	120	140	120
Municipal Schools—				
On the Salary-result System	715	690	730	690
Grants-in-aid—				
Results Grants	1,719	2,000	1,800	2,000
Building and Furniture Grants	187	300	150	200
Inspection	189	200	200	200
Miscellaneous	596	290	360	540
Total ..	3,481	3,600	3,380	3,750
GRANT 3—				
Hospital and Dispensaries	154	780	180	1,180
Contributions	101	100	100	100
Vaccination	263	230	300	250
Registration of Births and Deaths	258	250	250	250
Conservancy, Road-cleaning and Road-watering	10,721	9,820	10,230	10,670
Total ..	11,497	11,180	11,060	12,450

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.				
GRANT 4—	Rs.	Rs.	Rs.	Rs.
Lighting	1,854	1,740	1,940	1,880
Markets and Slaughter-houses	130	120	120	120
Choultries	193	200	180	180
Clock-turner	48	50	50	50
Public Garden, Survey of land, Fire and other Charges ..	2,243	1,810	1,320	2,450
Total ..	4,468	3,920	3,610	4,680
GRANT 5—				
Supervision and Management	3,147	2,640	2,740	2,790
Advance Recoverable	54	..	..	..
Refunds	5	40	40	50
Balance	943	4,130	3,230	3,730
Total ..	32,206	35,170	36,260	38,780

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 35,320 and Rs. 33,010, respectively, against Rs. 31,690 and Rs. 31,040, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls and contributions from other bodies, and that in the charges under grant 1. The collections under the tax on arts during the first eight months in the year were not satisfactory. The attention of the District Magistrate will be drawn in the Judicial Department to the chairman's remarks in paragraph 8 of his letter regarding the inadequacy of the fines imposed by the magistracy. The sanction of Government is not necessary for the council's acceptance of the contributions referred to in paragraph 9 of the chairman's letter. The sanction of Government should have been obtained for payment of the reward of Rs. 20 to the inspecting schoolmaster referred to in paragraph 20. It is, however, now approved. The grant of a remuneration of two annas for every successful case of vaccination performed by the municipal vaccinator over and above a minimum, and not as stated in paragraph 26, a maximum of 100 cases per mensem, is approved. The additions to and alterations in the private scavenging establishment shown in the proposition statement, and referred to in paragraph 29, are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 190 to Rs. 214, or Rs. 210 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 3,230.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the coming year are put down at Rs. 35,550 against Rs. 35,320 in the revised estimate, the increase which appears mainly under tolls being partly counterbalanced by a decrease under contributions from other bodies.

4. *Charges.*—(1) The probable charges are entered as Rs. 34,700 against the revised estimate of Rs. 33,030, the increase which occurs under grants 2, 3 and 4 being partly set off by a decrease under grant 1.

(2) *Grant* 1.—In view of the circumstances explained in paragraph 48 of the chairman's letter, the allotment of Rs. 5,200, provided for repairs, communications, will be passed. The attention of the Municipal Council will be drawn to the remarks of the Director of Public Instruction in paragraph 2 of his letter read above. The council's proposal to grant a pony allowance of Rs. 10 to the Public Works Overseer is sanctioned on the understanding that he keeps a pony.

(3) *Grant* 2.—The entertainment of a drawing master on Rs. 15 and the increases in the salaries of the Paraiya schoolmaster from Rs. 5 to Rs. 7–8–0, and of the peons attached to the Muhammadan school and the gymnasium from Rs. 2–8–0 and Rs. 4, respectively, to Rs. 3 and Rs. 5, proposed in paragraph 52, are sanctioned; but the proposed increase of one rupee in the salary of the Inspecting schoolmaster cannot be approved as the Government is not satisfied of its necessity.

(4) *Grant* 3.—Separate orders will be passed on the proposal to open a branch dispensary referred to in paragraph 54. In the meantime, the allotment of Rs. 1,000. provided for this purpose will be allowed to stand. The suggestion of the Sanitary Commissioner in paragraph 2 of his letter will be referred to the Municipal Council for consideration, and the chairman's attention will be drawn to the omission pointed out by that officer in paragraph 3. With reference to G.Os., No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896, the allotment under "epidemic" charges will be raised from Rs. 1,000 to Rs. 1,240 to meet possible charges connected with the bubonic plague.

(5) *Grants* 4 and 5.—The entertainment of an additional lamplighter on Rs. 3, and a night watchman for the office on Rs. 2–8–0, proposed in paragraphs 57 and 59, is sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 190 to Rs 309, or Rs. 310 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 3,730, or 10·5 per cent. of the estimated receipts.

The late submission of the budget is not satisfactory and should have been explained.

(True Extract.)

Secretary to Government.

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

Exd. T K. Narayana Aiyangar.

Enclosure 1

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

	Budget 1897–98. Details of Minor Heads.	Budget 1897–98. Totals of Major Heads.	Revised Estimate for 1896–97.	Budget 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		3250 — —	943 — —	3480 — —	1278 — —
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	4200 — —		4200 — —	3700 — —	3756 — —
b. Tax on buildings (section 63) . . .	10900 — —		10900 — —	10000 — —	9704 12 8
c. Tax on lands (section 63) .	100 — —		100 — —	100 — —	113 — —
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	750 — —		750 — —	750 — —	737 — —
f. Tax on animals (section 77) ..	2000 — —		2000 — —	2000 — —	1932 — —
g. Tax on carts and other vehicles without springs (section 85) ..	1700 — —		1700 — —	1700 — —	1710 — —
h. Tolls (section 91)—					
Gross receipts ..	15000 — —		14000 — —	12000 — —	12000 — —
Less Local Fund share ..	3750 — —		3500 — —	3000 — —	3000 — —
	11250 — —		10500 — —	9000 — —	9000 — —
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—		30900 — —			
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	30 — —	30 — —	70 — —	30 — —	45 — —
Carried forward ..		30930 — —	30220 — —	27280 — —	26997 — —

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget 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 ..		30930 — —	30220 — —	27280 — —	26997 — —
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings					
iii. Avenue receipts					
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	300 — —		300 — —	300 — —	302 4 —
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 — —		20 — —	20 — —	29 8 —
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	250 — —		250 — —	250 — —	204 9 —
d. i. Fees from educational institutions	20 — —		20 — —	20 — —	22 14 —
ii Other revenue from educational institutions ..	50 — —		50 — —	50 — —	30 — —
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..					
ii. „ slaughter-houses.	760 — —		700 — —	760 — —	760 — —
g. Other fees					
i. Distraint fees	10 — —		10 — —	10 — —	2 — —
ii. License fees	300 — —		300 — —	300 — —	330 12 —
iii. Cartstand fees					
iv. Other fees					0 8 —
h. Fines under Municipal and other Acts.	250 — —		250 — —	620 — —	435 12 —
i. Interest on investments					
i. General, including choultries	180 — —		180 — —	180 — —	175 4 —
ii. Educational					
iii. Medical					
j. Premium on loans					
		2170 — —			
Carried forward ..		33100 — —	32300 — —	29790 — —	29282 9 —

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget 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 ..		33100 — —	32300 — —	29790 — —	29282 — —
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 — —		70 — —	70 — —	
Buildings			50 — —	50 — —	
Municipal Schools ..					
Other purposes	160 — —		60 — —	60 — —	
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes	500 — —	730 — —	1100 — —		
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1600 — —		1600 — —	1600 — —	1535 6 3
ii. Other purposes			17 — —		
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	110 — —		110 — —	110 — —	104 9 —
iv. Other items	10 — —	1720 — —	10 — —	10 — —	67 12 —
Carried forward ..		35550 — —	35317 — —	31690 — —	30928 7 12

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget 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 ..		35550 — —	35317 — —	31690 — —	30928 — —
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals ,, ..					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					
Total Receipts ..		35550 — —	35317 — —	31690 — —	30928 — —
Grand Total ..		38800 — —	36260 — —	35170 — —	32206 — —

NOTE TO STATEMENT I.

1. Tax on arts, &c., ~~is~~ will be levied on ~~the first~~ all classes.
2. Tax on buildings ~~is~~ will be levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. for every 80 square yards.
3. ~~Water-tax on buildings and lands is levied at per cent.~~
4. Tax on vehicles and animals ~~is~~ will be levied at — the maximum rates.
5. Tax on carts, &c., ~~is~~ will be levied at Rs. 4 per cart. per annum.
6. Tolls ~~are~~ will be levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 8th april 1891 no 514 m, Proceedings of the Govt no 2040 m. misc & L-D., 26th February 95 no 288 m
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in the official year. 95-96
9. Total extent of land assessed is ~~27~~ acres.
10. ~~The mode of estimating the annual rental of houses and lands is as follows:—~~

V. Venkatachayar Avl
Chairman Mc
Vizianagram
15th January 97

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-98.

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).	Contributions from: Local Funds.	Contributions from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Feeding the poor during the Bandgl	5000	-	180	-	-	-	180	-	-	180			180	180		180	-	

Municipal Office
Vizianagram
15th January 97

V. Venkatachayar Avl
Chairman Mc

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

—	Budget 1897-98. Details of Minor Heads. (RS. A. P.)	Budget 1897-98. Totals of Major Heads. (RS. A. P.)	Revised Estimate for 1896-97. (RS. A. P.)	Budget Estimate for 1896-97. (RS. A. P.)	Actuals, 1895-96 (audited figures). (RS. A. P.)
1	2	3	4	5	6
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	300 — —				
b. Buildings	1000 — —		120 — —	200 — —	172 7 7
c. Drainage	250 — —		400 — —	400 — —	930 3 4
d. Water-supply	1000 — —		800 — —	600 — —	257 5 9
2. Repairs—		2550 — —	1400 — —	300 — —	389 4 8
a. Communications	5200 — —				
b. Buildings	350 — —		5800 — —	4500 — —	5442 — —
c. Drainage—			300 — —	300 — —	87 4 3
i. Repairs to works ..	180 — —				
ii. Establishment for flushing drains, &c.	1660 — —		500 — —	400 — —	179 4 6
d. Water-supply—			1660 — —	1660 — —	
i. Repairs to works, machinery, &c	100 — —				
ii. Establishment	400 — —		110 — —	210 — —	59 8 2 / 66 — —
iii. Contingencies	20 — —		340 — —	340 — —	250 4 —
3. Establishment		7910 — —	20		45 12 4
allowance to ...	600 — —				
4. Tools and Plant and other stores.	120 — —	720 — —	600 — —	600 — —	579 7 1 (580)
5. Contributions—		150 — —	150 — —	150 — —	220 12 — (19)
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		11330	12200 — —	9660 — —	8611 7 —
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	120 — —				
2. Municipal Schools—			140 — —	120 — —	75 — —
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		120 — —	140 — —	120 — —	75 — —

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

—	Budget 1897-98. Details of Minor Heads. (RS. A. P.)	Budget 1897-98. Totals of Major Heads. (RS. A. P.)	Revised Estimate for 1896-97. (RS. A. P.)	Budget Estimate for 1896-97. (RS. A. P.)	Actuals, 1895-96 (audited figures). (RS. A. P.)
1	2	3	4	5	6
Brought forward ..		120 — —	140 — —	120 — —	75 — —
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	490 — —		460 — —	460 — —	437 — —
b. Result Grants	100 — —		100 — —	150 — —	96 6 6
c. Contingencies	100 — —	690 — —	170 — — (730)	80 — — (690)	182 11 3
3. Salary Grants					
4. Results Grants		2000 — —	1800 — —	2000 — —	1719 4 —
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	200 — —		190 — —	190 — —	180 — —
ii. Contingencies	10 — —	210 — —	10 — —	10 — —	9 — —
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	200		150 — —	300 — —	187 — —
b. Common gymnasium—					
i. Establishment	200 — —				
ii. Contingencies	40 — —		190 — —	190 — —	192 — —
c. Common Drawing Master—			70 — —	40 — —	0 15 —
i. Establishment	180 — —				
ii. Contingencies	40 — —				
d. Other items library	80 — —	740 — —	100 — —	60 — —	376 2 —
Total, Grant II ..		3760 — —	3380 — —	3600 — —	3481 4 9 (27)
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	180 — —		180 — —	180 — —	150 — —
b. Medicines and Supplies					
c. Diet of Patients					
d. Sundries and Contingencies ..					
e. Contributions to ~~Local Boards~~ Government ..	1000 — —			600 — —	34 10 —
&c., &c., &c. ..		1180 — —			
Carried forward ..		1180 — —	180 — —	780 — —	154 10 — (3)

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget 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 ..		1180 — —	180 — —	780 — —	154 — —
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..					
ii. Sanitary Inspection ..	100 — —		100 — —	100 — —	101 — —
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..		100 — —			
c. Other contributions					
3. Vaccination—					
a. Establishment	180 — —		180 — —	180 — —	180 — —
b. Contingencies	70 — —		120 — —	50 — —	83 — —
c. Contributions to Local Boards ..		250 — —			
4. Registration of Births and Deaths—					
a. Establishment	240 — —		240 — —	240 — —	240 — —
b. Contingencies	10 — —		10 — —	10 — —	18 — —
		250 — —			
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	4460 — —		4460 — —	4460 — —	5457 6 14
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3000 — —		2800 — —	2700 — —	3219 4 3
b. Private scavenging—					
i. Establishment	1450 — —		1450 — —	1200 — —	1424 8 —
ii. Contingencies, such as cost of scavenging carts, &c. ..	420 — —		420 — —	360 — —	302 2 5
c. Cholera charges	1000 — —		1000 — —	1000 — —	319 — —
d. Contingencies	100 — —		100 — —	100 — —	
&c., &c., &c. ..		10430 — —			
Total, Grant III ..		12210 — —	11060 — —	11180 — —	11497 6 15 1

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget 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	480 — —		440 — —	440 — —	436 4 —
b. Contingencies	1400 — —	1880 — —	1500 — —	1300 — —	1418 2 3
2. i. Markets—					
a. Establishment	120 — —		120 — —	120 — —	120 — —
b. Contingencies		120 — —			
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					10 — —
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers ~~Bungalows~~ clock tower ..	180 — —	180 — —	180 — —	200 — —	193 2 10
4. Travellers' Bungalows—					
a Establishment	50 — —		50 — —	50 — —	48 — —
b. Contingencies		50 — —			
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment	480 — —		480 — —	480 — —	470 — —
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	170 — —		170 — —	150 — —	208 7 6
e Park works	1000 — —	1650 — —		250 — —	284 5 2
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					23 2 —
i. Work done for private individuals other than private scavenging					
Carried forward ..		3880 — —	2940 — —	2990 — —	3210 4 11

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

1	Budget 1897-98. Details of Minor Heads. 2	Budget 1897-98. Totals of Major Heads. 3	Revised Estimate for 1896-97. 4	Budget Estimate for 1896-97. 5	Actuals, 1895-96 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3880 — —	2940 — —	2990 — —	3210 — —
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	100 — —		20 — —	180 — —	179 2 —
iii. Printing	400 — —		450 — —	450 — —	473 11 6
iv. Compensation for lands ..	150 — —		50 — —	150 — —	533 2 —
v. Other items	150 — —	800 — —	150 — —	150 — —	73 5 6
Total, Grant IV ..		4680 — —	3610 — —	3920 — —	4468 — —
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1530 — —		1500 — —	1500 — —	429 — —
					23 — —
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	650 — —		650 — —	650 — —	648 — —
					105 — —
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	100 — —		100 — —	100 — —	261 2 10
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					13 2 —
d. Office contingencies other than (*b*) (ii)	200 — —		280 — —	200 — —	478 13 —
e. Contributions for Central office and Audit establishments ..	190 — —		190 — —	190 — —	190 — —
Total, Grant V ..		2670 — —	2720 — —	2640 — —	3147 5 10
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

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

1	Budget 1897-98. Details of Minor Heads. 2	Budget 1897-98. Totals of Major Heads. 3	Revised Estimate for 1896-97. 4	Budget Estimate for 1896-97. 5	Actuals, 1895-96 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others					
Refunds of other than current collections ..	50 — —	50 — —	40 — —	40 — —	54 — —
Discount					5 8 —
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		34700 — —	33010 — —	31040 — —	31263 12 7
Balances—					
a. Municipal Fund		4100 — —	3250 — —	4130 — —	943 2 6
b. Endowments					
c. Water-tax Fund					5 15 7
Grand Total ..		38800 — —	36260 — —	35170 — —	32206 15 7

Note to Statement II.

Position of the Municipality of ____ *on 31st March* 189 .

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		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	
		Advances for works, &c.	
Total ..		Total ..	

municipal office
Vizianagaram
15th January 97

V. Venkatayanna
Chairman M-C

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Construction of a bridge								
2	across cowshed in maharaja pet a	200	—	—	—	200	—	—	
3	Petty works	100				100	—	—	
	Total ..	300				300	—	—	
(b)	Buildings								
1	Construction of a building								
2	for the use of mohomedan	1000				1000	—	—	
3	school								
	Total ..	1000				1000	—	—	

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								
1	Improvements to the drains								
2	in Allakavichi, Kutivari	250				250	—	—	
3	& Pasilavari street lanes								
	Total ..	250				250	—	—	
(d)	Water-supply								
1	Investigating the water								
2	supply scheme	2000	1000	—	—	1000	—	—	
3									
	Total ..	2000	1000	—	—	1000	—	—	

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.	
1	2	3			4			5	
		Rs.	A.	P.	Rs.	A.	P.		
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town.	
1	Repairing Kaspa & Tumtapeta								
~~2~~	main roads	2000	—	—	2000	—	—	Metalled or Gravelled	Unmetalled.
2	Repairing streets in Tumtapeta	1200	—	—	1200	—	—		
3	do do in Kaspa	1200	—	—	1200	—	—		
4	Repairing lanes & culverts	320	—	—	320	—	—	Total mileage under maintenance.	
5	Permanent road coolies for patch works	480	—	—	480	—	—	Metalled or Gravelled	Unmetalled.
	Total ..	5200	—	—	5200	—	—		

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 municipal buildings	100			100			
2	" to steps to the Clock Tower	250			250			
3								
	Total ..	350	—	—	350	—	—	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P.	
(c)	Drainage							
1	Petty repairs to drains	180	—	—	180	—	—	
2								
3								
	Total ..	180	—	—	180	—	—	
(d)	Water-supply							
1	Repairs to petty works	100	—	—	100	—	—	
2								
3								
	Total ..	100	—	—	100	—	—	

Municipal office
Vizianagaram
15th January 97

V. Venkatayan Sti.
Chairman M. C.

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A	P.
GRANT I.—2. *c.* Drainage—							
Overseers	1	38	8	—	462	—	—
Drain cleaners at Rs 3½ each	23	69	—	—	828	—	—
" at Rs 3 each	12	30	—	—	360	—	—
Total ..	46	137	8	—	1650	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					10	—	—
Balance (Statement II) ..					1660	—	—
d. Water works—							
~~Overseers watchman~~	1	4	—	—	48	—	—
Watchmen	10	30	—	—	360	—	—
Total ..	11	34	—	—	408	—	—
Deduct Fines and Stoppages ..					8	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					400	—	—
8. General.—							
Overseers	1	30	—	—	360	—	—
Maistries	2	20	—	—	240	—	—
Total ..	3	50	—	—	600	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					600	—	—

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	2	10	—	—	120	—	—
Total ..	2	10	—	—	120	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					120	—	—
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
1- Mahomedan school.							
Head master	1	10	—	—	120	—	—
First Assistant master	1	7	8	—	90	—	—
Second Assistant master	1	5	—	—	60	—	—
Peon	1	3 2	8	—	36	—	—
(2) Night school master	1	8	—	—	96	—	—
(3) Pariah school master	1	7 5	8	—	90	—	—
Total ..	6	41	—	—	492	—	—
Deduct Fines and Stoppages ..					2	—	—
Add arrears for last year paid this year ..							
Balance (Statement II) ..					490	—	—

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	17	—	—	204	—	—
Total ..	1	17	—	—	204	—	—
Deduct Fines and Stoppages ..					4	—	—
Add arrears for last year paid this year ..							
Balance (Statement II) ..					200	—	—
7. 6. Gymnastic Instructors	1	12	—	—	144	—	—
Servant	1	5	—	—	60	—	—
Total ..	2	17	—	—	204	—	—
Deduct Fines and Stoppages ..					4	—	—
Add arrears for last year paid this year ..							
Balance (Statement II) ..					200	—	—
8. Drawing Masters	1	15	—	—	180	—	—
Total ..	1	15	—	—	180	—	—
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates							
„ „							
Midwife	1	15	0	—	180	—	—
Clerk							
Compounder							
Servants							
„							
„							
Total ..	1	15	0	—	180	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	6			72		
Maistries	1	5			60		
Scavengers ..at Rs 3/- each ..	10 13	39			468		
" at Rs 2 ¾ each	2	5	8		66		
" at Rs 2 ½ "	4. 11	27	8		330		
" at Rs 2 each	7	14			168		
" at Rs 1 ½ "	8 6	9			108		
" at Rs 1 each	6 5	5			60		
" at Rs 0-12-0 each	6 7	5	4		63		
" at Rs 0-8-0 "	13 7	3	8		42		
" at Rs 0-4-0 "	5	1	4		15		
Total ..	65	121			1452		
Deduct Fines and Stoppages ..					2		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1450		
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	10			120		
Masalchies	10	30			360		
	9						
Total ..	11	40			480		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					480		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	10			120		
Servants							
Total ..	1	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120		
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	50	—	—	600	—	—
Clerks	1	20	—	—	240	—	—
"	1	15	—	—	180	—	—
"							
Accountants	1	25	—	—	300	—	—
Peons	1	6	—	—	72	—	—
	1	5	—	—	60	—	—
	1	4	—	—	48	—	—
	1	2	8	—	30	—	—
Total ..	8	127	8	..	1530	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1530	—	—
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors at Rs 8 each	2	16	—	—	192	—	—
~~Peons~~ .. .. 7 each	2	14	—	—	168	—	—
— — at Rs 6 each	4	24	—	—	288	—	—
Total ..	8	54	—	—	648	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2	—	—
					650	—	—
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Municipal Office
Vizianagaram
15th January 97

V. Venkatarayudu
Chairman M. C

STATEMENT IV-A.—*Municipality of Vizianagaram* Demand, Collection and Balance tatement 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.	5000	—	—	500	—	—	4500	—	—	3600	—	—									
2. Tax on buildings	11000	—	—	100	—	—	10900	—	—	9900	—	—							900	—	—
3. Tax on lands	120	—	—				120	—	—	95	—	—							1000	—	—
4. Water-tax on buildings and lands ..																			25	—	—
5. Tolls (gross receipts)	15000	—	—				15000	—	—	15000	—	—									
6. Market rents																					
7. Slaughter-house fees																					
8. Rent of cart-stands																					
9. Private scavenging fees	1650	—	—	50	—	—	1600	—	—	1400	—	—							200	—	—
Total ..	32770	—	—	650	—	—	32120	—	—	29995	—	—							2125	—	—

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	300	—	—	920			1220	—	—	600	—	—	/			220	—	—	400	—	—	95	96	96	97
2. Tax on buildings	600	—	—	1050	—	—	1650	—	—	1000	—	—	✓			250	—	—	400	—	—				
3. Tax on lands				10	—	—	10	—	—	5	—	—	/						5	—	—		00		
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees	300	—	—	300	—	—	600	—	—	200	—	—	/						400	—	—		00		
Total ..	1200	—	—	2280			3480			1805	—	—				470	—	—	1205	—	—				

Vizagapatam
15th January 97

V. Venkatarayanim
Chairman M C

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i. Interest on investments—																									
i. Genral, including choultries	87	—	—	87	—	—	93	—	—	180	—	—	180	—	—										
ii. Educational																									
iii. Medical																									
j. Premium on loans																									
5. Grants and contributions—																									
a. From Government—																									
i. Education—																									
Normal stipends ..																									
Buildings							70	—	—	70	—	—	70	—	—										
Municipal Schools ..							50	—	—	50	—	—	50	—	—										
Other purposes							60	—	—	60	—	—	60	—	—										
ii. Medical																									
iii. Other purposes—																									
Communications ..																									
Water-supply																									
Drainage																									
Sanitation																									
Other purposes ..																									
b. From Local Boards—																									
i. Education																									
ii. Medical																									
iii. Other purposes																									
Carried forward ..	19245	—	—	8208			13235	—	—	32480	—	—	29970	—	—										

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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 ..	19245 — —	8208	13285 — —	32480 — —	29970 — —	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes			1100 — —	1100 — —	✓	This is the amount of contribution offered by Mr R. P. Narayanasetti garu for planting a garden in the Park. Vide para 10 of the report
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—					✓	✓
i. Private scavenging ..	722 — —	645 — —	878 — —	1600 — —	1600 — —	
ii. Other purposes	14 — —		3 — —	17 — —	✓	Contributions received from certain private individuals for works done.
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.	96 — —		14 — —	110 — —	✓ 110 — —	✓
iv. Other items	5 — —	— —	5 — —	10 — —	✓ 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						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others						
Total Receipts ..	20082 — —	8853 — —	15235 — —	35317 — —	31690 — —	
Grand Total ..	21025 — —	8853 — —	15235 — —	36260 — —	35170 — —	

Municipal Office
Vizianagaram
15th January 97

V. Venkatayarshi
Chairman

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—						Petty works only were executed. The bridge in Mahanoya proposed to be constructed was not taken on hand.
a. Communications	73 — —		47 — —	120 — —	200 — —	Hence the decrease.
b. Buildings	164 — —	202 — —	236	400 — —	400 — —	Several privies were improved.
c. Drainage	553 — —	113 — —	247 — —	800 — —	600 — —	several drains badly in repairs are being reconstructed Hence the increase. Vide para 14 of the report.
d. Water-supply	310 — —	95 — —	1090 — —	1400 — —	300 — —	owing to scarcity of water, several new wells were sunk in the town and Rs 1000 are also provided for expenditure in connection with water scheme. Hence the increase
2. Repairs—						
a. Communications	4952 — —	1492 — —	848 — —	5800 — —	4500 — —	Vide para 16 of the report on repairs Communications
b. Buildings	212 — —		88 — —	300 — —	300 — —	
c. Drainage—						
i. Repairs to works ..	295 — —	100 — —	205 — —	500 — —	400 — —	Certain drains whose levels are faulty had to be repaired hence the increase.
ii. Establishment for flushing drains, &c.	1073 — —		587 — —	1660 — —	1660 — —	
d. Water-supply—						
i. Repairs to works, machinery, &c.	23 — —		87 — —	110 — —	210 — —	As a large sum is spent under new works of the same head the expenditure under this head is reduced.
ii. Establishment	226 — —	84 — —	114 — —	340 — —	340 — —	
iii. Contingencies	16 — —	46 — —	4 — —	20 — —		This is the amount spent for purchase of gun-powder &c for blasting stones in certain wells.
3. Establishment	398 — —	199 — —	202 — —	600 — —	600 — —	
4. Tools and Plant and other stores.	130 — —	105 — —	20 — —	150 — —	150 — —	
5. Contributions—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I .	8425 — —	2436 — —	3775 — —	12200 — —	9660 — —	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	112 — —	30 — —	28 — —	140 — —	120 — —	Increase is due to reward given to the inspecting school masters for preparing certain school masters for Primary school examination
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	303 — —	145 — —	157 — —	460 — —	460 — —	
b. Results Grants		96 — —	100 — —	100 — —	150 — —	It is expected that the Salary result schools will not earn grants more than Rs 100.
c. Contingencies	135 — —	140 — —	35 — —	170 — —	80 — —	The increase is due to furniture supplied to all the schools.
3. Salary Grants		1719 — —	1800 — —	1800 — —	2000 — —	The provision is reduced to Rs 1800 as the results schools on the whole are not expected to earn more.
4. Results Grants						
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	550 — —	2130 — —	2120 — —	2670 — —	2810 — —	

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 ..	550	-	-	2130	-	-	2120	-	-	2670	-	-	2810	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	127	-	-	60	-	-	63	-	-	190	-	-	190	-	-	
ii. Contingencies	6	-	-	3	-	-	4	-	-	10	-	-	10	-	-	
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	72	-	-				78	-	-	150	-	-	300	-	-	No applications for furniture &c grants are received yet & Hence the provision is reduced-
b. Common gymnasium—																
i. Establishment ..	128	-	-	64	-	-	62	-	-	190	-	-	190	-	-	
ii. Contingencies	43	-	-				27	-	-	70	-	-	40	-	-	Increase is due to the wooden fooling provided to the gymnasium
c. Other items Library books &c. ..	82	-	-	132 27	- -	- -	18	-	-	100	-	-	60	-	-	Certain books were purchased for the library Hence the increase
Total, Grant II ..	1008			2416	-	-	2372	-	-	3380	-	-	3600	-	-	

Items.	2 RS.	A.	P.	3 RS.	A.	P.	4 RS.	A.	P.	5 RS.	A.	P.	6 RS.	A.	P.	7
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	100	-	-	50	-	-	80	-	-	180	-	-	180	-	-	
b. Medicines and Supplies																
c. Diet of Patients																
d. Sundries and Contingencies ..													600			There is no likelihood of the provision being utilised in the year.
e. Contributions to ~~Local Boards~~ Government ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..				101	-	-	100	-	-	100	-	-	100			
ii. Sanitary Inspection ..																
iii. Medical Reserve staff ..																
iv. Cutlers' Establishment ..																
b. Contributions to Local Boards, &c., for—																
i. Medical Schools																
ii. Reserve staff																
c. Other contributions																
3. Vaccinations—																
a. Establishment	120	-	-	60	-	-	60	-	-	180	-	-	180	-	-	
b. Contingencies	79	-	-	69	-	-	41	-	-	120	-	-	50	-	-	Vaccinator is allowed remuneration for excess number operated over the maximum prescribed & Hence increased provision
c. Contributions to Local Boards ..																
Carried forward ..	299	-	-	280	-	-	281	-	-	580	-	-	1110			

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 ..	299 -- --	280 -- --	281 -- --	580 -- --	1110 -- --	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	160 -- --	80 -- --	80 -- --	240 -- --	240 -- --	
b. Contingencies		18 -- --	10 -- --	10 -- --	10 -- --	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	2954 -- --	1818 -- --	1506 -- --	4460 -- --	4460 -- --	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2172 -- --	655 -- --	628 -- --	2800 -- --	2700 -- --	Increase is due to the employment of additional rubbish carts in the year.
b. Private scavenging—						
i. Establishment	967 -- --	578 -- --	483 -- --	1450 -- --	1200 -- --	Increase is due to enhanced rate of wages paid to the others during the year.
ii. Contingencies, such as cost of scavenging carts, &c.	299 -- --	82 -- --	121 -- --	420 -- --	360 -- --	Increase is due to additional night soil carts employed
c. Cholera charges	575 -- --		425 -- --	1000 -- --	1000 -- --	
d. Contingencies	9 -- --		91 -- --	100 -- --	100 -- --	
Total, Grant III ..	7435 -- --	3511	3625 -- --	11060 -- --	11180 -- --	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	295 -- --	148 -- --	145 -- --	440 -- --	440 -- --	
b. Contingencies	1221 -- --	380 -- --	279 -- --	1500 -- --	1800 -- --	Cost of kerosine oil increased as also the quantity for each lamp - hence the increase -
2. i. Markets—						
a. Establishment	80 -- --	40 -- --	40 -- --	120 -- --	120 -- --	
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding ~~Travellers~~ the poor ..		173 -- --	180 -- --	180 -- --	200 -- --	
4. Travellers' bungalows—						
a. Establishment	32 -- --	16 -- --	18 -- --	50 -- --	50 -- --	
b. Contingencies						
5. Avenues—						
a. Establishment						
b. Contingencies						
6. Public Garden—						
a. Establishment	316 -- --	155 -- --	164 -- --	480 -- --	480 -- --	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	145 -- --	47 -- --	25 -- --	170 -- --	150 -- --	Repairs to Park well & fixing pattas to the same have increased the provision - the amount is not utilised pending orders of Govt.
c. Park works		18 -- --			250 -- --	
Carried forward ..	2089 -- --	977 -- --	851 -- --	2940 -- --	2990 -- --	

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 ..	2089 — —	977 — —	851 — —	2940 — —	2990 — —	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.		23 — —				
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	11 — —		9 — —	20 — —	180 — —	Stray dogs are not destroyed in the year
iii. Printing	184 — —	459 — —	266 — —	450 — —	450 — —	
iv. Compensation for lands ..	50 — —			50 — —	150 — —	only one silt was purchased at Rs 50 - Hence decrease
v. Other items	35 — —		115 — —	150 — —	150 — —	
Total, Grant IV ..	2369 — —	1459 — —	1241 — —	3610 — —	3920 — —	

GRANT V—						
a. General Establishment—						
i. Office Establishment ..	909 — —	501 — —	591 — —	1500 — —	1500 — —	
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	430 — —	321 — —	220 — —	650 — —	650 — —	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	30 — —	95 — —	70 — —	100 — —	100 — —	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies		13 — —				
d. Office contingencies other than (*b*) (ii)	249 — —	251 — —	31 — —	280 — —	200 — —	The increase is due to the purchase of office boxes & furniture -
e. Contributions for Central office and Audit establishments ..		190 — —	190 — —	190 — —	190 — —	
Total, Grant V ..	1618 — —	1371 — —	1102 — —	2720 — —	2640 — —	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. ,, of current 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		55 — —				
b. Others						
Refunds of other than current collections..	13 — —	5 — —	27 — —	40 — —	40 — —	
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	20868 — —	11253 — —	12142 — —	33010	31040 — —	
Balances—						
a. Municipal Fund		943 — —	3250 — —	3250 — —	4130 — —	
b. Endowments						
c. Water-tax Fund						
Grand Total ..	20868 — —	12196 — —	15392 — —	36260 — —	35170 — —	

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V. Venkatrayanathi
Chairman & C

Vizianagaram
15th January 97

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Entries as per Statement II wherever there is alteration ..					
Grant I-1-New works-(d) Water supply-	300 — —	2000 — —		2300 — —	Proceedings of the Madras Government 201377 M. Mis dated 15th August 96

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Municipal office
Vizianagaram
15th January 97

V. Venkatrayanathi
Chairman on C Vizianagaram

Enclosure 2

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of Charge. Present scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Permanent. Increase per month. Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the District Board and orders of Government.
G.O. No 527	27th March 1896	Municipality Vizianagaram		Grant II ii Salary Result system schools -													Vide para 52 of the report under Grant II 2 ii municipal Salary Result system schools	
			1	Mohomedan school Head master		10	1	Mohomedan school Head master		10								
			1	" assistant master		7½	1	" Asstt. master		7½								
			1	" 2nd Asstt. master		5	1	" 2nd Asstt. master		5								
			1	Reon		2½	1	" Reon		3	0-8-0	X						
			1	Pariah school master		5	1	Pariah school master		7½	2-8-0	X						
			1	Night school master		8	1	Night school master		8								
			6			38	6			41	3-0-0							
				Grant II - 6. Inspection -													Vide para 52 of the report Grant II. 6. i. Inspection Establishments.	
			1	Inspecting school master -		16	1	Inspecting school master		17	1-0-0	X						
				Grant II - miscellaneous (b) Common Gymnasium														do do 7b-i-Gymnasia	
			1	Instructor		12	1	Instructor		12								
			1	Reon		4	1	Reon		5	1-0-0	X						
				7 - miscellaneous (c) Drawing Master													do 7-i-c - Drawing master	
							1	Drawing master		15	15-0-0	X						
				Grant III - 5 - b - Private scavenging Establishment -													Vide para 29-b-i of the report on the Private scavenging Establishments under revised Estimate -	
			1	Inspector		6	1	Inspector		6								
			1	Sergeant		5	1	Sergeant		5								
			10	Scavengers at Rs 3 each		30	13	Scavengers at Rs 3 each		39	9-0-0	X						
							2	" at Rs 2¾		5½	5-8-0	X						
			4	" at Rs 2½ each		10	11	" at Rs 2½ each		27½	17-8-0	X						
			7	" at Rs 2 each		14	7	" at Rs 2 each		14								
			8	" at Rs 1½ "		12	6	" at Rs 1½ "		9		X				3-0-0		
			4	" at Rs 1¼ "		5						X				5-0-0		
			6	at Rs one each		6	5	" at Rs 1 each		5		X				1-0-0		
			6	" at Rs 0-12-0 "		4½	7	" at Rs 0-12-0 "		5¼	0-12-0	X						
			13	" at Rs 0-8-0 "		6½	7	" at Rs 0-8-0 "		3½		X				3-0-0		
			5	" at Rs 0-4-0 "		1¼	5	" at Rs 0-4-0 each		1¼								
			65			100¼	65			121	32-12-0	12-0-0						

Municipal Office
Vizianagaram
15th January 97

V. Venkatayya
Vice Chairman Mn. C.

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

Enclosure 3

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of charge. Present scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Permanent. Increase per month. Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the District Board and orders of Government.
G.O no 527 M	27th March 1896	Vigilance Magistrate in charge		Grant IV - Lighting Establishment													As many lamp posts & brackets placed in different places, the entertainment of an additional lighter is found necessary - More than 40 new lamps are put up the town during the current year Sanction for the employment of an additional man is therefore solicited -	
			1	Superintendent		10-0-0	1	Superintendent		10-0-0								
			9	Masalchies at Rs 3 each		27-0-0	10	Masalchies at Rs 3 each		30-0-0	3-0-0	X						
			10			37-0-0	11			40-0-0	3-0-0							
				Grant V - Office Establishment														
			1	Manager		50-0-0	1	Manager		50-0-0								
			1	Clerk		20-0-0	1	Clerk		20-0-0								
			1	"		15-0-0	1	"		15-0-0							Vide para 59 of the report -	
			1	Accountant		25-0-0	1	Accountant		25-0-0								
			1	Peon		6-0-0	1	Peon		6-0-0								
			1	"		5-0-0	1	"		5-0-0								
			1	Sweeper		4-0-0	1	Sweeper		4-0-0								
							1	Nightwatchman		2-8-0	2-8-0	X						
			7			125-0-0	8			127-8-0	2-8-0							

Municipal Office
Vigilance Officer
14th January 97

V. Venkatrayan Avl.
Chairman M.C

Municipal Office,

No 208/18-1-97

Vizianagaram, 18th January 1897

From

THE CHAIRMAN, MUNICIPAL COUNCIL,
VIZIANAGARAM.

To

The Principal Assistant Collector
Vizianagaram

Sir,

I have the honor to forward herewith the revised and Budget estimates of the Vizianagaram Municipality for the Official years 96-97 & 97-98 respectively together with the usual statements and request you to be so good as to transmit them to the Chief Secretary to Government Madras at your earliest Convenience.

I have the honor to be
Sir,
Your most obedient servant
V. Venkatayarasthi
Chairman MC
Vizianagaram.

Inf.6 602 M
18/1/97

3/289 M of 97

4/289 M of 97

C 105 of 97.

FROM

THE CHAIRMAN,

MUNICIPAL COUNCIL,

VIZIANAGARAM.

Cur. No 261 of 1897

COLLECTOR'S OFFICE, VIZAGAPATAM.

1.42

For warded.

J M Horne

Despd-
22-1-97- Ag Collector

TO

The Principal assistant Collector

Vizianagaram

No. 208.

Dated 15th } January 97

Despatched 19th } January 97

Received

R/V 22/1

SUBJECT.

Enclosures 2

E.F. 19/1/97

21 JAN. 97

113 P

CHC 20/1

Submitted through the collector, Vizagapatam

Forwarding revised & Budget statements of Vizianagaram Municipality for 96-97 & 97-98 respectively.

Vizianagram
20 January 97 } C. W. Prl. A. Collector

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

41

Vizianagram Mu

Local & Munl. (1897) Department.

CURRENT No. 269M

From

M. R. Ry V. Venkatrayasastrigaru B.A.
Chairman, Municipal Council
Vizianagram

Order

No. 207

Dated 15th January 1897

Received 25-1-97

Registered 25-1-97

Enclosures 3 4

Spare copies

SUBJECT

Submitting the revised and the budget estimates of the Vizianagaram Municipality for the official years 1896-97 & 1897-98 respectively.

Pres Put in terms please PR 26/1/97

20/2/97

C. No. 269M.

Vizianagram.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. V. VENKATRAYA SASTRI Garu, B.A., Chairman, Municipal Council, Vizianagram, to the Secretary to Government, Local and Municipal Department, dated 15th January 1897, No. 207.

I have the honour to submit herewith the revised and the budget estimates of the Vizianagram Municipality for the years 1896–97 and 1897–98, respectively, together with the statements as prescribed in G.O., No. 2193 M., dated 10th December 1891, and the usual explanatory memoranda duly approved of by the council at a meeting held on the 5th instant.

Revised Estimate.

Receipts.

2. The opening balance actually brought forward from the previous year 1895–96 is Rs. 943 against Rs. 3,480 according to the original budget for the year. The receipts, as estimated in the revised estimate now framed, amount to Rs. 35,317 excluding the opening balance, and including it, they will be Rs. 36,260. The difference between the figures originally estimated and those now shown in the revised estimate are explained fully in the last column of statement VI herewith submitted.

3. *I. Municipal Rates and Taxes*—(1) *Tax on Arts.*—The collections of the first eight months under this head amounted to Rs. 1,848. This figure is composed of the collections for the first half-year and some arrear collections for previous years. It is expected that by strenuous efforts now being made for the collection of second half-year's dues, as also of arrear dues, Rs. 4,200 may be expected to be collected within the end of March 1897.

4. *Tax on Buildings.*—A sum of Rs. 6,840 was already collected. Including the arrears of previous years and the taxes on the newly-built houses assessed in the current year, Rs. 10,900 may fairly be expected to be collected for 1896–97.

Tax on Lands.—No remark.

5. *Tax on Vehicles, Animals and Carts.*—There is not much to be said with regard to the income under these three heads, except that the sum paid by the Maharaja of Vizianagram, G.C.I.E., has been decreasing gradually.

6. *Tolls.*—In the current year's budget Rs. 12,000 was shown under this head of revenue; but fortunately the council could sell its right of collecting tolls for Rs. 14,000. As usual a fourth of the amount goes to the district board and the remaining sum of Rs. 10,500 is the net income of the municipality for the year under this head.

7. *III. Realizations under Special Acts—Fees under Act II of 1888.*—A sum of Rs. 35 was collected as license fee for a dramatic pandal erected and a similar sum is expected to be collected as there is a likelihood of another dramatic company giving performances in the town. Hence the increase.

8. *IV. Revenue derived from Municipal Property and powers apart from Taxation —Produce of Lands and Gardens.*—Although much was expected from this source of revenue in the beginning of the year, yet owing to the prevailing drought the council regrets to state that it failed to realize its highest expectations. It still hopes, however, to realize the budgeted figure of Rs. 300.

The other items under this major head require no explanations as no marked changes are expected under any of these heads except under (*h*) "Fines under Municipal and other Acts."

Notwithstanding the large number of cases filed before the Bench Magistrates, the amount realized from fines was far less than that of the previous year. It has been already brought to the notice of the Government how the Magistrates were very lenient in imposing fines as may be ascertained by the amount collected under the head. The matter was represented to the Divisional officer who referred the same to the Bench for explanation. The council regrets to find that the mood of the Bench has not been changed and the revenue under this head has accordingly been reduced to a third of the normal amount. The council has no mind to treat this as a source of income, but only it fears that this will encourage the public in the violation of sanitary and other laws and cause the prevention of offences under the Act on the part of the municipal executive all the more difficult.

9. *V. Grants and Contributions.*—Besides the provincial contributions which are expected to be paid within the close of the official year, a sum of Rs. 1,000 is promised by one M.R.Ry. Perla Narayanasetti Garu, a rich merchant of the town, for planting a garden in the Victoria Jubilee Park and improving (by the produce thereof) the library of which he was the donor. Further, a sum of about Rs. 100 was promised by the Secretaries of the Wenlock Reception Committee for improving the fernery in the park. The council resolved to accept these two amounts with thanks and to utilise the same for the purposes for which they are intended with the sanction of His Excellency the Governor in Council.

10. *VI. Miscellaneous*—(*a*) (i) *Private Scavenging.*—The sum provided for in the original budget was Rs. 1,600 and the same amount is also expected to be collected within the close of the year. The council with all its best endeavours is not yet able to collect the fees in advance. All possible efforts are, however, being made to work out the instructions of the Government to collect fees in advance under the head.

11. (*a*) (ii) *Other Purposes.*—This is the amount paid by certain parties to the municipality for doing some drainage works partly useful to them.

Other items under receipts call for no explanations.

Expenditure.

12. *Grant 1*, (1) *New Works*—(*a*) *Communications.*—The work of improving the bridge near cow-shed in the Maharajapeta was not taken up in the year as the council desired that it should be put off to the next year. The amount of Rs. 120 shown under this head is the expenditure incurred in the construction of certain road-culverts. Hence the decrease.

13. (*b*) *New Works—Buildings.*—The choultry at Buchanna's tank is in a hopelessly bad condition. It cannot be rebuilt with Rs. 400, and hence the work was abandoned for the current year. The amount spent, and proposed to be spent, under the head appertains to the improvements being made to certain privies.

14. (*c*) *Drainage.*—Rs. 600 were originally allotted for taking preliminary levels in connection with the drainage scheme. On the representations made by the council to take up the water-supply scheme in precedence to the drainage, the Government have recently sanctioned Rs. 2,000 for the investigation of a water scheme. The sum of Rs. 600 originally estimated with an addition of Rs. 200 is intended to be spent in improving certain drains which were constructed so long ago when the municipality was first organised and which are badly in need of repairs.

15. (*d*) *Water-supply.*—Owing to the present water scarcity there was a strong need for sinking a few new wells in the town, as well as for improving certain old wells which required repairs. Most of these works were executed at the request of the Revenue Divisional officer. A sum of Rs. 1,000 is further provided under this head to meet the charges which may be incurred in the current official year in connection with the investigation of the water-supply scheme which is now taken on hand by the Sanitary Engineering department. It may not be out of place to mention that the Sanitary Engineer visited the town early in December to inspect the locality

in connection with the investigation of a water scheme and has left a surveyor behind with instructions to take levels, &c., who is now progressing with that work. It is needless to state how anxious the council is to see that the investigation is expedited and estimates sanctioned by Government so that the actual work may be commenced before long. The council is aware of the sad condition of its finances but in its anxiety to improve the welfare of the citizens, it hopes to find under the generous patronage of the Government as well as of the Maharaja of Vizianagram, G.C.I.E., funds necessary for the scheme.

16. (2) *Repairs*—(*a*) *Communications.*—The sum originally estimated for expenditure under this head was Rs. 4,500, which is 50 per cent. of the net revenue then expected to be realized from tolls. Now that the tolls were sold for a higher amount than was originally estimated, the net income of the municipality under this item is Rs. 10,500, of which not less than half the amount, viz., Rs. 5,250, ought to have been spent under the existing rule. An additional sum of Rs. 550 was also sanctioned by the council towards the repairs of all the narrow streets and lanes throughout the town. The whole work was completed and the roads are now in a much improved condition with the exception of Kaspa main and Poolbaugh roads now under repairs. Almost all streets and lanes, besides several large roads, were metalled and gravelled. Hence the increase in the head.

17. (2) (*b*) *Buildings.*—The sum provided for in the budget will be required for repairing the municipal latrines and other buildings of the municipality.

18. (*c*) *Drainage.*—Many drains which are faulty in their levels were rectified and repaired. Some of these works are still in progress and so a sum of Rs. 500 will be required in the current year. In the hope of undertaking a drainage scheme on a large scale, repairs to drains were put off hitherto under a special order of Government. But as there is no chance of such a scheme being taken up for some years to come, it is found necessary to repair certain drains before they become completely out of order. Hence an increased provision is made under the head.

19. (*d*) (i) *Water-supply—Repairs to Works.*—As a sum of Rs. 900 has to be spent under new works, the expenditure under repairs is reduced to Rs. 110.

20. *Grant 2, Education*—(1) (*b*) *Stipends to Normal Students.*—Besides paying stipends to schoolmasters undergoing training in the Government school, the municipality had to pay a reward of Rs. 20 to the inspecting schoolmaster for preparing some masters to Primary School examination. Hence the increase in the revised estimate.

21. (2) (ii) *On Salary-result System.*—In the original budget, the sum provided for results grants for salary-result system schools was Rs. 150, but in no year was that amount earned fully. The council does not think that the salary-result schools can earn more than what is now entered under the head. The excess shown under contingent charges is due to payments made for furniture supplied to schools.

22. (4) *Result Grants.*—The sum provided for in the original budget may safely be reduced to Rs. 1,800 as in no year the actual charges exceeded that amount although large amounts were provided year after year.

23. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—The provision for the current year may be reduced to Rs. 150, as no application for such grants have been received as yet in the year.

24. (*c*) *Other Items—Library.*—The original amount sanctioned in the budget for 1896–97 was Rs. 60 which is to be paid to the clerk in charge of the library. This amount is exceeded by Rs. 40 which was paid for purchasing certain books for the library.

25. *Grant 3,* (1) *Hospitals and Dispensaries*—(*c*) *Contribution to Government.*—The amount as shown in the budget under this head, viz., Rs. 600, was originally intended for the contribution which the municipality might be required to pay towards the cost of maintaining a branch dispensary in view of the Police hospital being handed over to the municipality and transferred to be worked as a quasi-government institution. The question is still pending before Government—*vide* this office further communication on the subject, dated 5th November 1896, No. 167. The council removed the

provision from the current year, as it does not think that any thing could finally be settled before the close of the official year. However, Rs. 1,000 will again be provided for in the budget estimate for the next year. It is needless to add that the town of Vizianagram feels the want of a separate Government or Municipal dispensary, and the council therefore earnestly begs that Government would soon bring the matter to a favourable conclusion.

26. (3) *Vaccination*—(*b*) *Contingencies.*—The council at its meeting held on the 14th December 1895 sanctioned a remuneration of two annas for every successful case operated by the vaccinator over and above the maximum of 100. The council had therefore to pay a reward of about Rs. 70 accordingly. Hence the increase in the expenditure under contingencies.

27. (5) *Conservancy.*—There are no alterations in the establishment.

28. (ii) *Other Charges.*—The municipality had to add four rubbish carts to the existing number in order to have the daily collections of rubbish removed promptly from the town to the depôt. Hence an increase of Rs. 100 over the budgeted amount.

29. (*b*) (i) *Private Scavenging.*—In the budget report of the year 1896–97 the council having thought that it could reduce the pay of the establishment under this head, provided the scale as shown in statement II-B attached to the report. After working the scheme for some time according to the revised and reduced scale, the scavengers struck work in the month of March 1896 and insisted on payment of the original higher wages. The council had to make them revert to their duties promising them their original salaries though unreasonable. It is particularly requested that the scale as shown in the proposition statement herewith submitted be sanctioned as the wages demanded were accordingly paid to them from the commencement of the current official year in anticipation of the sanction of Government.

30. (*b*) The excess is due to the repairs made to the old night-soil carts.

31. (*c*) *Cholera Charges.*—Cholera made its appearance in the town immediately after the days of Gódávari pushkaram. The pilgrims from Rajahmundry brought in the infectious disease. There were 69 attacks and 36 deaths. Arrangements were made in strict accordance with the instructions contained in Government Order promulgating the cholera rules. A sum of Rs. 575 was spent in adopting preventive measures for the spread of the disease. The remaining sum of Rs. 425 is now kept provided under the same head in case any misfortune should happen before the close of the official year.

32. *Grant 4, Lighting*—(*b*) *Contingencies.*—A sum of Rs. 200 was shown in excess of the sum provided for under contingencies. The cost of the oil was rather dear in the year. The daily quantity for each lamp was also increased so that lights may not be extinguished before proper time. The number of old lamps which were replaced by new ones and the number of brackets newly fixed in different places have enhanced the cost.

33. (6) *Public Gardens.*—Owing to the repairs made to the wells and picottas attached to them in the park, there is a small increase in the expenditure "Purchase of seeds, &c."

34. (*c*) In obedience to the orders of Government contained in different reviews of both the budget and administration reports, the council thought it fit to spend no money on park works until such time as the Government may be pleased to sanction them. The provision made under this head is therefore kept unutilised.

Other items in the grant call for no explanations.

35. *Grant 5.*—There are no changes between the budget and revised estimates under any of the detailed heads except under (*d*) office contingencies which is due to the purchase of some chairs and record boxes for the use of the office.

The year is estimated to close with a balance of Rs. 3,250.

BUDGET ESTIMATE FOR 1897–98.

36. Including the opening balance as per revised estimate of 1896–97, the receipts for 1897–98 will be Rs. 38,800 against the sum of Rs. 36,260 in the revised estimate and against Rs. 35,170 in the budget estimate for 1896–97.

Receipts.

37. All the provisions made in the revised estimate for 1896–97 under the major head "Municipal rates and taxes" except the collections under tolls are closely followed in providing for the year 1897–98, as the council cannot, under the present circumstances, of the season and existing famine among the people of this country, expect any increase under any of them. The import to this place of food stuffs from Ganjám has of late increased owing to the present high rates in food-grains caused by famine here and elsewhere. Hence the wheel traffic has recently increased. The toll contract for 1897–98 has already been attracting the attention of the public and it is expected that the collections of tolls from 1897–98 will be sold for a larger sum by competition.

38. (3) *Realization under Specil Acts.*—(*c*) This is an amount of a very uncertain character.

39. (4) (*d*) *Fees from Educational Institutions.*—The sum of Rs. 70 is provided for in the year's receipts, of which Rs. 20 can be expected as usual from school-fees and Rs. 50 in the shape of library fees. The same amount is also provided for by the educational officers.

40. (*h*) For reasons explained already a much smaller sum than the normal amount is provided for under this head, as the council is afraid that nothing more than that could be realized under the head, if the present state of things should continue next year also.

41. (5) *Contributions.*—As recommended by the educational officers, credit is taken to Rs. 230, as contributions from Government. It is also expected that Rs. 500 may be collected by private contributions for the construction of a building for the Muhammadan school. A Muhammadan councillor Mr. Mahomed Padshah Sahib and myself spoke to the rich local merchants of the Muhammadan community who have been induced to subscribe towards the construction of a school-building for the Muhammadan lads. A sum of Rs. 500 is expected to be contributed to the municipality by them.

42. (6) *Miscellaneous—Private Scavenging.*—*Vide* remarks of the report, paragraph 10, receipt side of the revised estimate.

Other items call for no special remarks.

Expenditure.

43. The sum as above estimated to be collected, viz., Rs. 38,800, is proposed to be spent as under:—

	Rs.
Grant 1	11,330
„ 2	3,760
„ 3	12,210
„ 4	4,680
„ 5	2,670
Refunds	50
Balance	4,100
Total ..	38,800

44. *Grant 1.*—Of the sum allotted to be spent under this grant, the following are the details of works:—

(*a*) *New Works—Communications.*—The work of improving the bridge near cow-shed in the Maharajapeta which should have been done in the current year will have to be taken up in the next year. It is therefore proposed that a sum of Rs. 200 be spent on it. The remaining sum of Rs. 100 is provided for the construction and improvement of petty culverts, &c., which may happen to be done in the course of that year.

45. (*b*) *Buildings.*—The council at its meeting held on the 12th September 1896 resolved that steps should be taken to provide means for the construction of a building to the Muhammadan school. It is roughly estimated that a decent pukka school-house

will cost the council not less than Rs. 1,000, of which a sum of Rs. 500 is proposed to be collected as contributions and a similar sum to be spent from municipal funds in the year 1897–98, amounting in all to Rs. 1,000.

46. (*c*) *Drainage.*—The small side drains in Allakavidhi, Podilavari and Nutivari lanes are faulty in their levels and they are therefore proposed to be rectified and improved. A provision of Rs. 250 is therefore made for the works.

47. (*d*) *Water-supply.*—Of the sum of Rs. 2,000 allotted for the investigation of water-supply scheme, Rs. 1,000 being expected to be spent in the current year, the remaining sum of Rs. 1,000 is provided for the year 1897–98.

48. (2) (*a*) *Repairs—Communications.*—A sum of Rs. 5,625 which is just 50 per cent. of the tolls revenue is provided for repairing the town roads, streets and lanes, of which Rs. 2,000 are allotted for maintaining the main roads. There are several streets and lanes in both the wards of the town which are proposed to be repaired during the course of the year 1897–98. Rs. 1,200 for each ward are therefore allotted for the purpose. The maintenance of petty lanes and repairs to culverts can be met by the provision of Rs. 320 and the remaining sum of Rs. 480 is allotted for the maintenance of permanent road coolies for doing all petty and patch works throughout the whole town. As many roads were repaired at an additional expenditure in 1896–97, the allotment under the head for 1897–98 is proposed to be reduced to Rs. 5,200, for which sanction is solicited.

49. (2) (*b*) *Buildings.*—There are six or seven buildings belonging to the council besides a number of latrines which require repairs every year. Rs. 100 are therefore allotted for the purpose. The remaining sum of Rs. 250 are allotted for repairing the steps to the clock tower.

50. The provisions made under 2 (*c*) and 2 (*d*) do not call for any special remark as they are made to meet the charges of petty expenditure under those heads.

51. *Establishment under Grant 1.*—There are three kinds of permanent establishments under Grant 1, viz., drain-flushing, water-supply and Public Works establishments. In the first there are no alterations proposed, in the second the additions already proposed in this office letter, No. 180, dated the 18th November 1896, and sanctioned by Government in their order, Mis. No. 2116 M., dated the 16th December 1896, are continued for 1897–98, and in the third it is proposed to give a pony allowance to the overseer. He was employed a year ago on Rs. 30. During the current year he has given great satisfaction to the council and therefore deserves encouragement. It has also been found very difficult that he should go on supervising the works from one end of the town to the other, and much energy and time is being lost in walking. It is therefore proposed that he be granted an allowance of Rs. 10 per mensem. The council requests the sanction of Government for this. Hence the provision of Rs. 600 under Grant 1, (3) Establishment is raised to Rs. 720.

52. *Grant 2.*—The educational officers recommend that the standard of the Muhammadan school be raised to the grade of a lower secondary school; that the allotment under results grants be raised to Rs. 2,250; that the salary of the inspecting schoolmaster be raised to Rs. 20 by an annual increment of Re. 1; that a drawing master on Rs. 15 a month with a contingent allowance of Rs. 40 be employed, and that an allotment of Rs. 500 be made under Grant 1, New Works—Buildings for the construction of school-building. Of the above recommendations the council can only afford to provide the following:—

Rupees 1,000 are provided for the construction of a suitable building for the Muhammadan school, of which a moiety of Rs. 500 will be collected from private contributions.

1. (*b*) *Normal Stipends.*—The provision made for 1896–97 is again repeated.

2. (ii) *Municipal Salary-result System Schools.*—The Pariah schoolmaster's pay, which is but Rs. 5 per mensem, is proposed to be raised to Rs. 7–8–0. He is a trained young man, and so it is but reasonable that he should be granted this increase.

In deference to the recommendations made by the Inspector of schools, an increase of half-a-rupee is made to the peon attached to the Muhammadan school whose pay is too low, being only Rs. 2–8–0.

The sum provided under the head contingent charges is reduced to Rs. 80, as all the schools were already provided with furniture.

4. *Results Grants.*—Any further raising of the allotment under this head does not commend itself to the council, as it has already been raising the allotment year after year. It is therefore considered that the provision of Rs. 2,000 be repeated for 1897–98 as recommended by the Director of Public Instruction.

6. (*b*) (i) The inspecting schoolmaster's salary will be raised by Re. 1. He was granted an increase of Re. 1 only last year.

7. (*b*) (i) The council also recommends an increase of Re. 1 to the peon attached to the gymnasium in consideration of the hard work which he has to do. Besides the duties connected with the gymnasium, he is required, at the requisition of the Assistant Inspector of Schools, to attend upon the inspecting schoolmaster some time every day.

7. (*c*) Rs. 220 are provided towards the cost of a drawing master and his materials.

53. The council has resolved at a former meeting to provide a suitable building for the Muhammadan school before thinking of raising its standard. It hesitates to adopt all the recommendations of the educational officers as it has to husband all its resources to meet the charges to be incurred in connection with the water-supply scheme as well as of the proposed hospital, though at the same time it is willing to do all it can to improve the primary education.

Other items under this grant do not call for any explanation as they are only mere repetitions of the figures of the last year.

54. *Grant 3*, (1) *Hospitals and Dispensaries*—(*c*) *Contribution to Government.*—The sum provided for in 1896–97 under this head is not utilized, as the question of opening a branch dispensary is not finally disposed of by Government. It is particularly requested that the Government will see their way to provide the town's people with a dispensary in a central locality, the want of which is greatly felt at present. A sum of Rs. 1,000 is provided towards the cost of maintaining an hospital which the council expects to be sanctioned by Government referring to the previous correspondence on the subject.

55. (3) *Vaccination*—(*a*) *Establishment.*—No proposal for the increase of the salary of the vaccinator is made, as the Government have in their last two successive reports refused to sanction any increase for him.

(*b*) *Contingencies.*—Rs. 70 are provided under this head to meet the charges of the calf-lymph and the rewards that may have to be paid to the vaccinator for cases vaccinated successfully over and above the maximum fixed.

56. *Registration, Conservancy, &c.* do not require any explanation as there are no changes proposed under these heads except that of Conservancy—Other Charges in which a sum of Rs. 200 over and above the revised estimate is provided to meet the charges of additional conservancy rubbish carts which are now employed for removing the street rubbish with greater promptitude.

57. *Grant 4.*—No changes are proposed under major heads 1, 2, 3, 4 and 6 of the expenditure under this grant except the entertainment of an additional lamplighter—*vide* proposition statement.

58. (6) (*c*) *Park Works.*—The contribution of Rs. 1,000 promised by M.R.Ry. Perla Narayanasetti Garu for planting a garden in the Victoria Jubilee Park premises is allotted for the said purpose.

In other items there are slight alterations which call for no special remarks.

59. *Grant 5.*—There are no changes proposed in the office or collection establishment. Provision is made for the employment of a night watchman at the office building as it is found necessary that a person should be kept in guard at the office during nights.

60. Other items call for no remarks.

The budget closes with a balance of Rs. 4,100.

From M.R.Ry. V. VENKATRAYA SASTRI Garu, B.A., Chairman, Municipal Council, Vizianagram, to the Principal Assistant Collector, Vizianagram, dated 18th January 1897, No. 208.

I have the honour to forward herewith the revised and budget estimates of the Vizianagram Municipality for the official years 1896–97 and 1897–98, respectively, together with the usual statements, and request you to be so good as to transmit them to the Chief Secretary to Government, Madras, at your earliest convenience.

Submitted through the Collector, Vizagapatam.

(Signed) E. SCOTT,
Ag. Principal Assistant Collector.

VIZIANAGRAM,
20th January 1897.

Forwarded.

W. O. HORNE,
Acting Collector.

22nd January 1897.

Vizianagram municipal Budget for 1897–98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 269 M. of 1897, dated 15th January 97 from the Chairman M. C. Vizianagram.

Current No. 515 M. of 1897, dated 8th February — from the D. S. I.

Current No. 5374 of 1897, dated 9th — from the S. General.

Current No. 8284 of 1897, dated 23rd — from the Sanitary Commissioner.

Order— No. 602 M. 18/3/97

The estimated receipts and charges of the Vizianagram 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.

Receipts.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1278	3480	943 (0)	3250 (3) (para 2)
Tax on Arts	3756	3700	4200	4200
Tax on Buildings and Lands	9817	10100	11000	11000
~~Water-Tax on Buildings and Lands~~	.	.	.	.
Tax on Vehicles and Animals	2669	2750	2750	2750
Tax on Carts	1710	1700	1700	1700
Tolls	9000	9000	10500	11250
Realizations under Special Acts	45	30	70	30
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	330 ~~329~~	320	320	320
Conservancy Receipts	202	250	250	250
Fees and Revenue from Educational Institutions	52	70	70	70
~~Fees and Revenue from Medical Institutions~~	.	.	.	.
Income from Markets and Slaughter-houses	760	760	700	760
License fees	330	300	300	300
Other fees	2	10	10	10
Fines under Municipal and other Acts	435	620	250	280
Interest on Investments and premium on Loans	175	180	180	180
Grants and Contributions from Government	.	180	180	230
~~Do. from Local Boards~~	.	.	.	.
Do. from other bodies	.	.	1100	500
Recoveries for services to private individuals	1535	1600	1617	1600
Miscellaneous	111	120	120	120
Loans	.	.	.	.
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	.	.	.	.
Advances Recovered	.	.	.	.
Total ..	32206	35170	36260	~~38800~~ 38780
		3460	440	3250
	31690	35330		35550

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	172	200	120	300	
Buildings	930	400	400	1000	
Drainage	257	600	800	250	
Water-supply	389	300	1400	1000	
Repairs—					
Communications	5442	4500	5800	5200	
Buildings	87	300	300	350	
Drainage	179	2060	2160	1840	
Water-supply	355	550	470	520	
Establishment	580	600	600	720	
Tools and Plant and other Stores	220	150	150	150	
~~Contributions for Public Works~~	..	..	..	..	
Total	8611	9660	12200	11330	
GRANT II—					
Training Schools	75	120	140	120	
Municipal Schools—					
~~(a) On the Salary System~~					
(b) On the Salary Result System	715	690	730	690	
Grants-in-aid—					
~~(a) Salary grants~~					
(b) Result grants	1719	2000	1800	2000	
~~(c) Combined grants~~					
(d) Building and Furniture grants	187	300	150	200	
Inspection	189	200	200	290	
Miscellaneous	596	290	360	540	
Total	3481	3600	3380	3780	
GRANT III—					
Hospitals and Dispensaries	154	780	180	1180	
Contributions	101	100	100	100	
Vaccination	263	230	300	250	
Registration of Births and Deaths	258	250	250	250	
Conservancy, Road-cleaning and Road-watering	10721	9820	10230	~~10430~~	10670
Total	11497	11180	11060	~~12210~~	12450
GRANT IV—					
Lighting	1854	1740	1940	1880	
Markets and Slaughter-houses	130	120	120	120	
Choultries	193	200	180	180	
~~Travellers' Bungalows~~ Clock tower	48	50	50	50	
~~Avenues~~					
Public Garden, Survey of Land, Fire and other charges	2243	1810	1320	2450	
Total	4468	3920	3610	4680	
GRANT V—					
Supervision and management	3147	2640	2720	~~2670~~	(para 4(5)) 2790
~~Repayment of Debt~~	..	..	..	..	
~~Interest on loan~~	..	..	..	..	
Advances Recoverable	54	..	..	..	
Refunds	~~559~~	40	40	50	
Discount	..	..	..	..	
Pensions and Gratuities	..	..	..	..	
Investments					
Balance	943	4130	3250	~~4100~~	3730
Total	32206	35170	36260	~~38800~~	38780
		4130	3250	4100	
		31040	33010	34700	

× 44 ps.

Revised estimate for 1896-97.

2. The current receipts and charges as now estimated at Rs 35,320 and Rs 33,010 respectively, against Rs 31,690 and Rs 31,040, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls and contributions from other bodies, and that in the charges under grant 1. The collections under the tax on arts× during the first eight months in the year were not satisfactory. The attention of the District Magistrate will be drawn in the Judicial Department to the Chairman's remarks in para. 8 of his letter regarding the inadequacy of the fines imposed by the magistracy. The sanction of Government is not necessary for the Council's acceptance of contributions referred to in para. of the Chairman's letter. The san[ction] of Government should have been obtained for payment of the re[illegible] of Rs 20 to the [illegible] School[illegible] refer

refered to in para. 20. It is hereby affirmed. The grant of a remuneration of two annas for every successful case of vaccination performed by the municipal vaccinator over and above a minimum, and not as stated in para. 26, a maximum of 100 cases per mensem is affirmed. The additions to and alterations in the sweeping & establishment shown in the proposition statement, and refered to in para. 29 are sanctioned. With reference to Govt. No 2391. L. dated 17th December 1896, the contribution for the central office establishments will be raised from Rs 190 to Rs 214 or Rs 210 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs 3230.

Budget estimate for 1897-98.

3. Receipts.- The receipts for the coming year are put down at Rs 35550 against Rs 35320 the revised estimate, the increase

increase which appears mainly under tolls, being partly counter-balanced by a decrease under contributions from other bodies.

4. Charges. (1)- The probable charges are entered as Rs 34700 against the revised estimate of Rs 33030, the increase which occurs under grants 2, 3 and 4 being partly set off by a decrease under grant. 1.

(2) grant. 1- In view of the circumstances explained in para. 48 of the chairman's letter, the allotment of Rs 5200, provided for repairs, Communications, will be passed. The attention of the municipal council will be drawn to the remarks of the Director of Public Instruction para. 2 of his letter read above. The council's proposal to grant a pony allowance of Rs 10 to the Public works Overseer is sanctioned on the understanding that he keeps a pony.

(3) grant. 2- The enhancement of a Draving master on Rs 15 and the increase

Vide para-5 of the Chairman's letter

in the Salaries of the Paraiya School master from Rs 5 to Rs 7-8-0, and of the peons attached to the Muhammadan School and the Gymnasium from Rs 2-8-0 and Rs 4 respectively to Rs 3 and Rs 5, proposed in para. 52 are sanctioned; but the proposed increase of one rupee in the salary of the Inspecting School master, cannot be approved as the Government is not satisfied of its necessity.

(4) Grant. 3 — Separate orders will be passed on the proposal to open a branch dispensary referred to in para. 54. In the meantime, the allotment of Rs 1,000 provided for this purpose will be allowed to stand. The suggestion of the Sanitary Commissioner in para. 2 of his letter will be referred to the municipal council for consideration and the Chairman's attention will be drawn to the omission pointed out by that officer in para. 3. With reference to G.O. No. 1536. M. dated 9th September 1896, and No. 1985. M. dated 18th November 1896, the allotment under "epidemic" charges will be raised from Rs 1,000 to Rs 1,240 to meet possible charges connected with the bubonic plague.

Note. The cholera rules apply to this term.

(5) Grants. 4 and 5. — The entertainment of an additional lamplighter on Rs 3, and a night watchman for the office on Rs 2-8-0, proposed in paras. 57 and 59 is sanctioned. With reference to G.O. No. 2391. L. dated 17th December 1896, the contribution for the central office establishments will be raised from Rs 190 to Rs 309 or Rs 310 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs 3,730 or 10.5 per cent of the estimated receipts.

C: No. 774. M. (under disposal)

V.R.
15/3/97

(7/3)

(5) To The Chairman, M.C. Vizianagram
" Collector of Vizagapatam
" Pt. Dt. Bd. —
" Acct. Genl.
" Director of Pub: Instn.
" Surgeon-General
" Sanitary Bd.
" " Commr.
" " Engr.
C.S. " Judicial Deptt.

The late submission of the budget is not satisfactory & should have been explained

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