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Local & Munl. (1898) Department.

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[Despatch Abstract.]

Municipal Budget

Reviewing the Vizagapatam

for 1898-99.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 618 M., 21st March 1898.

MARCH.

Municipal Budget.

Reviewing the Vizagapatam — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. P. KRISHNASWAMI NAYUDU Garu, Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 16th January 1898, No. 34.

I have the honour to submit the revised estimate for 1897–98 and budget estimate for 1898–99 of the Vizagapatam Municipality.

REVISED ESTIMATE FOR 1897–98.

2. The total receipts during the year 1897–98, according to the revised estimate now submitted, including the opening balance, amount to Rs. 5,02,940, of which Rs. 2,53,940 will be expended during the year, leaving a balance of Rs. 2,49,000 as detailed below :—

	Rs.
(*a*) Municipal fund	— 2,590
(*b*) Water-tax „	2,51,590
Total ..	2,49,000

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

BUDGET ESTIMATE FOR 1898–99.

4. *Opening Balance.*—The closing balance of the revised estimate is adopted as opening balance of the budget.

Receipts.

5. The receipts amount to Rs. 93,930 against Rs. 1,91,370 in the revised estimate. The decrease chiefly occurs in the contribution and loan granted by Government in furtherance of water project.

6. The budget closely follows the revised estimate.

7. *Tax on Arts.*—The demand for the current year is Rs. 4,470. 95 per cent. of this, together with the balance remaining uncollected at the close of the year, will be the collections (Rs. 4,440) under the head for the year to come.

8. *Tax on Buildings.*—The arrears at the close of the year 1897–98, namely, Rs. 880, will be collected. The demand for the current year is Rs. 20,090 and there is a likelihood of its being increased by general revision of rent value of houses during the year, which is estimated to fetch Rs. 2,100. Deducting Rs. 100 from this increase, on account of the removal of Fishermenpeta, the net demand will be Rs. 22,000, leaving a margin of Rs. 90 for remission by council on appeal. 95 per cent. of this demand is estimated as receipts under this head. The total collections of arrears and current will, therefore, be Rs. 21,780.

9. *Tax on Lands.*—The current demand of Rs. 790 and the arrears of 1897–98 will be collected during the year.

10. *Water-tax.*—The demand under this head is Rs. 17,710. The net demand, after remitting Rs. 80 on appeal, will be Rs. 17,630. 95 per cent. of this and the arrears at the close of 1897–98 will be collected during the year. The increase

contemplated under house-tax by revision of rent value of buildings is also applicable to this head *mutatis mutandis*, and credit has therefore been taken for such increase.

11. *Tax on Vehicles, Animals and Carts.*—The decrease as compared with the revised estimate is due to the large arrears outstanding at the close of the year 1896–97.

12. *Tolls.*—The estimated increase over the revised estimate is due to the payment of the penal interest by farmers on their overdue kists.

13. *Sale-proceeds of Land.*—The land acquired by the removal of the Fishermenpeta will be available for sale during the year. In the opinion of the council, this will not fetch more than Rs. 15,000. The extent of land acquired up to date is 27,300 square yards, and the council has incurred an expenditure of Rs. 25,000 in this concern. The transaction will result in great loss to the council, unless at the time of the sales competition becomes brisk.

14. *Sale of old Materials.*—As in 1897–98, it cannot be expected that there will be any unforeseen extraordinary items of receipt under this head. Rs. 30 are estimated during the year to come.

15. *Warrant Fees.*—Rs. 100 are estimated under this head with reference to section 104 of Act IV of 1884 as amended by Act III of 1897.

16. *Grants from Government—Education.*—The figures communicated by the Director of Public Instruction have been adopted and are entered.

17. *Grants and Contributions—(d) Water-supply.*—In 1896–97, the Government contributed Rs. 1,40,000, and in the revised estimate credit was taken for Rs. 70,000 under this head. The balance of Rs. 500 which makes up the moiety of Government contribution towards the water project is taken credit for.

18. *Private Scavenging.*—The decrease as compared with the revised estimate is due to the large arrears which remained uncollected at the close of 1896–97.

19. *Loans from Government.*—With reference to G.O., No. 22 M., dated 11th January 1897, the Government paid Rs. 1,50,000 in 1896–97. During 1897–98 Rs. 50,500 were offered. Credit has therefore been taken under the head for the balance of Rs. 10,000.

Expenditure.

20. *New Works—Grant 1, (a) Communications.*—In the site acquired by the removal of Fishermenpeta, roads are required to be constructed. For this purpose Rs. 1,000 are provided in the budget.

21. *Buildings.*—A double iron latrine purchased during the year will have to be fitted up at a cost of Rs. 471.

As recommended by the Sanitary Commissioner in his inspection notes embodied in G.O., No. 479 M., dated 20th March 1896, it is proposed to construct a rubbish incinerator (Robert's Patent) in the centre of the town. This will minimise the difficulty now felt by the council in the proper disposal of rubbish, the present sites in town having been condemned by that officer. A sum of Rs. 2,000 is, therefore, provided for this purpose. With a rubbish incinerator in the centre of the town, the rubbish carts will make more trips to and fro and the number of carts may with advantage be reduced. There will, therefore, be some saving under Grant 3, (5) (*a*) (ii) "Other charges—Purchase and hire of carts, &c." The total sum provided under buildings is Rs. 2,470.

22. *Drainage.*—The idea of opening a sewage farm is brought to an accomplished project, and a sum of Rs. 102 was provided for levelling and raising the site in the revised estimate. Rs. 700 are required to complete the sewage channel and other arrangements to the farm. Rs. 300 are required for the construction of new drains.

23. *Water-supply.*—The work of supplying drinking-water to the town from Mudassallora is in progress. As noted in the memorandum on the revised estimate, a sum of Rs. 1,59,091–9–8 was spent for the work and for compensation. The balance of the estimated amount for the project is provided for expenditure during the ensuing year.

24. *Repairs—Communications.*—50 per cent. of the receipts from tolls is allotted under this head.

25. *Drainage.*—This is the usual provision for the following :—

	Rs.
(*a*) Removing sand from drains	250
(*b*) Bailing sewage water	150
(*c*) Repairing drains in the town	600
Total ..	1,000

26. *Water-supply.*—As the provision under this head in the revised estimate is considered inadequate, the allotment is increased by Rs. 200 to meet the requirements of the early part of the ensuing year.

27. *Establishment.*—The present establishment consists of—

	Rs.
1 Overseer on a salary of	40
Horse allowance	12
1 Maistry on	12
1 Lascar	4
Total ..	68 a month.

It is contemplated to reduce the pay of overseer to Rs. 30 and to discontinue the horse allowance he has hitherto drawn, for the Secretary (an officer with engineering qualification) will be the chief executive officer for the purpose of public works and that a man of sub-overseer's grade will be sufficient under his immediate control. The amount required will, therefore, be as follows :—

	Rs.
1 Sub-overseer	30
1 Maistry	12
1 Lascar	4
Total ..	46 a month,

or Rs. 552 a year. A sum of Rs. 48 is also required for the cost of stationery and printing charges. The provision will, therefore, be Rs. 600.

28. *Contribution to Works.*—The second instalment of the contribution towards the Turner's choultry is omitted for want of funds.

29. The total allotment under Grant 1 is Rs. 2,77,130.

30. *Grant 2, Education.*—The figures communicated by the Director of Public Instruction are adopted.

31. *Normal Stipends.*—Provision is made for the training of two teacher-pupils for the next year.

32. *Result Grants.*—Provision is made with reference to the requirements for expenditure under the head, as the result schools are working satisfactorily and earning grants in excess of the assignment.

33. *Inspection Establishments.*—The work of the superintendent of the municipal schools was reported to be satisfactory, and the pay allowed to the post being small, it will be found, as noted by the Assistant Inspector, difficult to fill the post by a qualified person should a vacancy occur. The Educational officers propose to raise the pay of the present incumbent, who is qualified and trained, from Rs. 20 to Rs. 25 a month. Provision is accordingly made in the budget.

34. *Common Gymnasium Establishment.*—The gymnastic instructor in the service of the council is a trained man and his pay also requires some change. It is therefore proposed to raise it from Rs. 12 to Rs. 15 a month.

35. *Grant 3, Sanitation and Medical Services.*—At the request of the civil hospital committee, the District Medical and Sanitary Officer represented that the contribution towards the upkeep of that institution is inadequate to the medical relief and surgical aid rendered by it to the townspeople and stated that the committee have made and are making considerable improvements for the accommodation of patients and have rebuilt the operation room, which will shortly be equipped with fittings from England, necessitating heavy outlay of expenditure and requested that the contribution may be increased; hence the increase by Rs. 200.

36. *Vaccination Contingencies.*—The provision under this head is raised by Rs. 90 against the budget figure. The following are the details :—

	Rs.	A.	P.
(*a*) Lanoline paste for 1,800 cases, at 1 anna per case	112	0	0
(*b*) Rewards to vaccinator	37	8	0
(*c*) Stationery	10	0	0
(*d*) Printing and other charges, including the cost of scarifiers..	30	0	0
Total ..	189	8	0

or Rs. 190 in round figures.

37. *Conservancy Establishment.*—The annual increment of Rs. 2 to the pay of the sanitary inspector is provided, as also horse allowance at Rs. 10 a month to his assistant. The services of four diggers will be dispensed with. Providing for all these changes, the monthly expenditure under the head will be Rs. 698–8–0, or Rs. 8,382 a year. Rs. 8,380 are entered in the budget.

38. The council is not satisfied at the sweeping reductions proposed by the Sanitary Commissioner (*vide* inspection notes embodied in G.O., No. 479 M., dated 20th March 1896) in the number of sweepers and scavengers in the municipal employ without furnishing it the data on which his scheme had been propounded. This by no means represents that the council considers the present establishment sufficient and incapable of reduction. Before the end of the current year, the roads and drains in the town will be surveyed with a view to find out whether the same amount of work is turned out by the same number of men on similar duty employed in different wards. The Sanitary Commissioner will be addressed to inform the council the data of work to be turned out by each sweeper, scavenger or drain-flusher, as to the area of roads to be swept, the number of latrines to be cleansed, and the length of drains to be flushed with reference to sex. The council will then be in a position to submit a detailed scheme for the reorganisation of the conservancy establishment, giving effect to the proposals of the Sanitary Commissioner to a greater or less extent.

39. *Cholera Charges.*—Rs. 750 are provided under this head. This sum has been found ample during the late cholera epidemic which lasted for five months, notwithstanding the temporary establishment maintained during the whole of that period.

40. *Plague Charges.*—Rs. 750 are provided for plague observation. This includes the pay of a third-class hospital assistant, with conveyance allowance for observing passengers returning from plague-infected areas as well as that of peons required for watching the sheds at Waltair station and in town.

41. *Contingencies.*—A sum of Rs. 100 is provided for the purchase of books and periodicals pertaining to sanitary science; hence the increase over the revised estimate.

42. *Grant 4.*—The provision under lighting contingencies is the same as last year. It is proposed to increase the number of existing lights by fifteen.

43. *Choultry Contingencies.*—The provision under this head is decreased to Rs. 1,000 as it is proposed to substitute dry grain for rice in the diet.

44. *Grant 5, Office Establishment.*—In accordance with the scale laid down in G.O., Mis. No. 1465, dated 21st June 1897, the pay of the secretary is fixed at Rs. 150 per mensem. No change is contemplated in the present staff. The pay of the manager has been reduced to Rs. 40, but the council resolved to grant him a personal allowance of Rs. 20 per mensem so long as he retains that post for reason of his long and meritorious service rendered to that body. The amount that will, therefore, be required for the next year is Rs. 1,404 + 1,800 = 3,204. Rs. 3,200 are entered in the budget.

45. *Inspection.*—As suggested in paragraph 2 of G.O., No. 1465 M., dated 21st June 1897, the carriage allowance to Chairman is removed from the budget.

46. *Office Contingencies.*—Rs. 800 are required for expenditure. The following are the details :—

	Rs.
House-rent	480
Contingent charges at Rs. 20 a month	240
Furniture to Secretary	80
Total ..	800

47. *Repayment of Loan.*—Rs. 7,020 are required to meet the second instalment of the loan granted by Government and Rs. 10,000 are to be paid to the district board. Rs. 17,020 are, therefore, entered in the budget. Half of the loan given by the district board will be liquidated during the year. It will have to be considered ere long how the council will repay the balance of debt in the face of its opinion that the land acquired up to date cannot fetch more than Rs. 15,000 unless the policy of starving works of public utility to minimise expenditure is to be continued further.

48. *Interest.*—Rs. 750 will be due to the district board. Out of a loan of Rs. 2,10,500 granted by Government for the water project, Rs. 7,020 will be paid towards principal in 1897-98. The interest on the loan—the first instalment—will be Rs. 8,647-14-4. The total to be debited to this head will be Rs. 9,397-14-4 or Rs. 9,400 in round figures as provided in the budget.

49. *Closing Balance.*—The budget closes with a balance of Rs. 2,870 or 3·05 per cent. of the receipts.

50. The delay in the submission of the budget was unavoidable, as two meetings that were convened for the purpose had to be postponed for want of quorum, and the third one convened on 7th instant was prolonged for two days in succession, with the result that it was freely discussed and considerably modified.

MEMORANDUM.

RECEIPTS—REVISED ESTIMATE.

Tax on Arts.—The current demand is Rs 4,920 against Rs. 5,954 in 1896-97. The decrease in the demand is due to the assessment of tax with reference to the estimated monthly income of the assessed. Rs. 450 will be remitted on appeal and calculating collections at 95 per cent., Rs. 4,245-8-0 may be collected after allowing Rs. 34-8-0 under writes-off.

2. The arrears demand on 1st April 1897 was Rs. 1,155-13-6. Rs. 885-5-6 will be collected and Rs. 270-8-0 have to be written off. The revised estimate is therefore Rs. 5,130-13-6 against Rs. 5,970 anticipated in the budget. The receipts under this head have been a progressive and an elastic one; but the operation of the revised schedule in the Amended Act dwindles this to a considerable extent.

3. *House-tax.*—The arrears at the close of the year 1896-97 were Rs. 4,200-12-6, of which Rs. 50 are irrecoverable and the balance of Rs. 4,150-12-6 will be adjusted within the close of the year. The current demand under this head assessed at the enhanced rate of Rs. 8½ per cent. sanctioned in G.O., Mis. No. 2429 M., dated 5th November 1897, is Rs. 20,240-4-0, of which Rs. 150-4-0 will probably be remitted by the council on appeal. The net demand is therefore, Rs. 20,090. Of this Rs. 122-8-0 will be remitted on account of vacant houses, &c., and Rs. 19,085-8-0 or 95 per cent. will be collected. The increase in the demand is also attributable to the assessment on new houses and to the revision of the rent value of some of the houses. The total collections expected to be realised under this head will be Rs. 23,236-4-6 or Rupees 23,230 in round figures, which is entered in the revised estimate.

4. *Land-tax.*—Out of the current demand of Rs. 790, 95 per cent. is expected to be collected within the year. Rs. 125-3-0, the uncollected balance at the close of the last year, will also be adjusted. The entry in the revised estimate is, therefore, Rs. 875-3-0 or Rs. 870 in round figures.

5. *Water-tax.*—While reviewing the budget for the current year, the Government entered Rs. 6,000 as collections under this head, keeping in view the rate

sanctioned by it in paragraph 3 of G.O., No. 22 M., dated 11th January 1897; but on the representation of the council, that the assets under the tax at this low rate will not meet its liability to contribute towards sinking fund and payment of interest, the Government, in its order, Mis. No. 2429 M., dated 5th November 1897, sanctioned the levying of this tax at 8 per cent. on the rent value of buildings in parts which will be benefited by the service and at 4 per cent. in parts not benefited by such service. At this rate, the demand under this head amounts to Rs. 15,881-10-7; allowing Rs. 51-10-7 under remissions by council on appeal, the net demand will be Rs. 15,830; calculating the collections at the rate of 95 per cent., the amount that will be realised is Rs. 15,038 or Rs. 15,040 in round figures. This figure has therefore been entered in the revised estimate.

6. *Tax on Vehicles and Animals.*—The increase under these heads is due to the increase in rates provided in schedule B annexed to Act IV of 1884 as amended by Act III of 1897; the levy of which was sanctioned in G.O., No. 1627 M., dated 20th July 1897.

The collection of the arrears outstanding at the close of last year also contributes towards the increase.

7. *Tolls.*—The monthly income under this head amounts Rs. 1,071 as shown below :—

	Rs.
Bowdara gate	677
Katakamvari gate	250
Turner Pontoon bridge	91
Dolphin's Ferry tolls	53
Total ..	1,071

or Rs. 12,852 a year; of this, Rs. 6,465-15-2 have been collected and Rs. 640-9-2 were paid to the District Board on account of its share. The probable collections during the next four months would be Rs. 5,935. The decrease as compared with the budget was due to the lack of competition at the time of sales by which the monthly income under this head is less by Rs. 17 than that of last year.

8. *Sale-proceeds of Lands and Buildings.*—Owing to the prevalence of famine during the first half of the year, the acquisition of land occupied by fishermen huts (Jalaripeta and Kadiri street) was not undertaken up to the month of October 1897. Almost all the thatched houses and round huts have since been acquired, and the work will be completed by the end of the current month. The land thus acquired will not be available for sale till it is surveyed, levelled and allotted into blocks, which will be done before the end of the current year; provision for this purpose is made elsewhere.

9. *Sale of old materials.*—The old materials of the huts and houses acquired in the fishermenpeta can be sold, in the opinion of the council, for Rs. 2,000. Hence the entry.

10. *Sale-proceeds of Night-soil, Street Refuse.*—The cultivators in these parts are ignorant of the value of night-soil as a manure. Hence there is no demand for it. The amount that can be realised by the sale of street refuse is small.

11. *Income from Slaughter-houses and Cart-stand Fees.*—The renters of the slaughter-houses and cart-stand fees sustained a great loss during 1896-97, and at the time of sales the competition was dull. There was a decrease of Rs. 60 in the former and Rs. 225 in the latter.

12. *Private Contributions for works.*—There is no likelihood of obtaining any contributions as in the case of last year; but only the collections of local subscriptions on account of poor-house are entered in the revised estimate.

13. *Grants from Government—Education.*—The educational officers did not recommend any of the pial schoolmasters to be admitted in the training school in the town. Hence the contribution towards the stipends of such pupils cannot be fully collected, as entered in the budget. As only Rs. 19 were spent, Rs. 10 can be expected under this head.

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sanctioned by it in paragraph 3 of G.O., No. 22 M., dated 11th January 1897; but on the representation of the council, that the assets under the tax at this low rate will not meet its liability to contribute towards sinking fund and payment of interest, the Government, in its order, Mis. No. 2429 M., dated 5th November 1897, sanctioned the levying of this tax at 8 per cent. on the rent value of buildings in parts which will be benefited by the service and at 4 per cent. in parts not benefited by such service. At this rate, the demand under this head amounts to Rs. 15,881–10–7; allowing Rs. 51–10–7 under remissions by council on appeal, the net demand will be Rs. 15,830; calculating the collections at the rate of 95 per cent., the amount that will be realised is Rs. 15,038 or Rs. 15,040 in round figures. This figure has therefore been entered in the revised estimate.

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7. *Tolls.*—The monthly income under this head amounts Rs. 1,071 as shown below :—

	Rs.
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Turner Pontoon bridge	91
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8. *Sale-proceeds of Lands and Buildings.*—Owing to the prevalence of famine during the first half of the year, the acquisition of land occupied by fishermen huts (Jalaripeta and Kadiri street) was not undertaken up to the month of October 1897. Almost all the thatched houses and round huts have since been acquired, and the work will be completed by the end of the current month. The land thus acquired will not be available for sale till it is surveyed, levelled and allotted into blocks, which will be done before the end of the current year; provision for this purpose is made elsewhere.

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14. *Fishery Rents.*—As for reasons stated in paragraph 11 the income under this head has fallen during the current year.

15. The closing balance of the year 1896–97 is adopted as opening balance for the revised estimate.

EXPENDITURE.

16. *Grant 1, New Works and Communications.*—The budget for the current year provided Rs. 2,000 under this head for constructing roads in the site acquired by the removal of Fishermenpeta. As the acquisition could not be undertaken till famine was practically over (the Divisional officer having been engaged on famine duty) the budget provision was availed of for some other new works under the same head as detailed below :—

		Rs.	A.	P.
(1)	Constructing a road to Neralla Konéru	92	5	11
(2)	Do. roads in Thepparavapalam in the site acquired for the accommodation of fishermen ..	1,078	11	5
(3)	Do. culverts in Allipore-Dondaparti road	154	7	6
(4)	Do. road from Allipore to Dondaparty	107	6	0
(5)	Tunnel in do. do.	42	8	3
(6)	New culvert in Allipore-Dondaparty road	149	12	3
(7)	Two culverts do. do.	149	15	7
	Total ..	1,775	2	11

Roads in the site acquired by the removal of Fishermanpeta cannot be commenced within the close of the year, as it will take some time before the whole site is levelled and surveyed. It will be then that the land necessary for roads can be plotted. The total amount required for expenditure is therefore Rs. 625. The revised estimate will be therefore Rs. 2,400.

17. *Buildings.*—The expenditure under the head during the last eight months of the year was Rs. 872–12–0 as detailed below :—

		Rs.	A.	P.
(1)	Construction of iron latrine— Cost of materials	729	12	9
(2)	Constructing temporary latrines	123	0	0
(3)	do. incinerator	19	15	3

The amount required for expenditure during the next four months will be as follows :—

		Rs.
(1)	Constructing temporary tatty latrines	77
(2)	Improvements to sheep slaughter-house	100
	Total ..	177

The revised estimate will therefore be Rs. 177 + 873 or Rs. 1,050 in round figures.

18. *Drainage.*—The budget provided Rs. 5,000 under this head ; but the council reserved the right of utilising this amount for famine works in case of emergency. A sum of Rs. 282 was spent in constructing drains in the town and Rs. 44 were spent in levelling the sewage farm. Of the balance, the council transferred Rs. 2,538–1–8 to the head interest, and Rs. 1,390 for famine expenditure, the amount required for outlay during the next four months will be as follows :—

		Rs.
(1)	Sewage	168

The revised estimate will therefore be Rs. 326 + 168=494 or Rs. 490 in round figures.

19. *Water-supply.*—The water-supply scheme sanctioned in G.O., No. 22 M., dated 11th January 1897, had already been commenced, and a sum of Rs. 1,50,000 was placed at the disposal of the Superintending Engineer, 1st Circle. A further sum of Rs. 8,911–9–8 was also placed at the disposal of the Huzur Deputy Collector for payment as compensation to the villages of Mudasallava, Nellore and Gollalapalem for

houses and to the Maharajah of Vizianagram for the land. The work of raising the bund is still in progress and the amount at the disposal of the Superintending Engineer is more than sufficient to meet the requirements during the year. During the first eight months of the current year, the town suffered from scarcity of water and the council incurred the following expenditure under this head :—

		Rs.	A.	P.
(1)	Reconstructing Pallapu well	167	10	2
(2)	Constructing a well in cart-stand	84	12	7
(3)	Sinking a well in Dondaparti	4	13	6
(4)	„ two wells in Chakirévu	17	11	0
(5)	„ three in Dyke's tank	16	0	0

As the north-east monsoon had partially failed, scarcity for water will very soon be felt. A further sum of Rs. 100 will be required for outlay during the next four months and has therefore been provided.

20. The revised estimate will therefore be Rs. 1,59,202+100=1,59,302 or Rs. 1,59,300 in round figures.

21. *Miscellaneous.*—The site acquired by the removal of Fishermanpeta will have to be levelled and allotted into blocks, for this purpose, a sum of Rs. 350 is required ; Rs. 53 were spent already in reclaiming the site overgrown with rank vegetation. Rs. 400 in round figures is the figure entered in the revised estimate.

22. *Repairs—Drainage.*—The budget provides only Rs. 700 for the following works :—

		Rs.
(1)	Repairing drains leading to swamp	400
(2)	Removing silt from drains	150
(3)	Bailing out sewage water	150

During the first eight months of the year the drains of Kottapeta were choked with sand at the time of the rains and it was with much difficulty these were cleared. A drain in Kanchari Street has been repaired at a cost of Rs. 96–6–0, when there was scarcity of water, the drains in the town were flushed with sea water. This was continued up to the end of July. A sum of Rs. 70 was spent every month on this account. The amount spent during first eight months of the year was Rs. 746–7–0 as shown below :—

		Rs.	A.	P.
(1)	Bailing sewage water	92	12	0
(2)	Flushing drains with sea water	366	5	4
(3)	Repairs to drains	114	0	2
(4)	Removing sand from the drains of Kottapeta	173	5	6
	Total ..	746	7	0

Rs. 250 are required for outlay during the next four months of the year for converting some of the angle-shaped drains into oval-shaped ones.

23. *Contribution to Others for Public Works.*—Council resolved to pay Rs. 2,000 as contribution towards the construction of Turner's Choultry and paid Rs. 500 during the current year, and also promised to pay a similar sum but the financial position of the council does not permit it to fulfil its promise.

24. *Grant 2, Stipends to Normal Students.*—As explained in paragraph 13 *supra*, there was no expenditure under this head. Rs. 19 were spent during the first eight months of the year, and there is no probability of incurring any expenditure during the next four months of the year. Rs. 20 are therefore entered in the revised estimate.

25. *Inspection Contingencies.*—Rs. 17 was spent in the first eight month of the year for printing forms, &c. Rs. 20 are entered in the revised estimate.

26. *Building Grants.*—Out of the amount of Rs. 523–5–4 sanctioned by the council on account of constructing Middle school department in the London Mission High school, Rs. 200 were paid during the first eight months of the year and Rs. 100 are provided for payment within the next four months, and also Rs. 44 for payment to results schools for rents and furniture grants. Hence the increase.

27. *Drawing Master.*—The amount communicates by the Educational Department is entered.

28. *Grant 3, Vaccination Contingencies.*—The increase over the budget is required to meet the cost of the printed forms and to the extra pay to which the vaccinator is entitled, and also to meet the cost of lanoline paste and vaccine scarifiers.

29. 5 (*b*) *Private Scavenging Contingencies.*—Two night-soil carts were purchased at a cost of Rs. 294 for the use of the town. Iron receptacles for these are required to be fitted into them. A sum of Rs. 192 at Rs. 16 each is therefore required for 12 receptacles.

30. *Grant 4, Choultries and Contingencies.*—At the time of preparation of the budget for the current year, famine was not anticipated. When tenders for the contract of food articles for poor-house were invited in the month of March, relief camps had been opened and the prices of food-grains had risen abnormally high. The council accepted the lowest tender, though the accepted rates were higher than those prevailing at the time of the preparation of the budget. The average expenditure incurred in dieting the inmates of the poor-house was not less than Rs. 150 a month. Every precaution was taken to curtail the expenditure and to reduce the number of inmates. Rs. 1,300 were already spent and Rs. 600 will be required for the next four months. Hence the increase over the budget.

31. *Fire Contingencies.*—Rs. 50 are required for repairs to fire-engine and Rs. 20 for the purchase of hooks to pull down roofs of houses on fire. Rs. 70 are therefore entered in the revised estimate.

32. *Printing Charges.*—The increase over the budget is owing to the increased number of meetings convened during the first eight months of the year. The number of meetings held during the last eight months was 31.

33. *Famine Allowance.*—In the month of July, the conservancy and drain flushing establishments were allowed famine batta of Re. 1 per head. This was continued up to the end of October when the council resolved to reduce the allowance by one-half and to discontinue it from 1st January 1898. This was due to the prices of food-grains remaining stationery as was in famine time, though famine was practically over. It is expected there will be a fall in the price of food-grains owing to favourable season and a prospect of good harvest. The expenditure during the first eight months was 1,343. The revised estimate will therefore be Rs. 254 + 1,343 = 1,597 or Rs. 1,600 in round figures.

34. *Grant 5* (2) *Inspection.*—A sum of Rs. 52 was paid to M.R.Ry. B. Suryanarayanasastri Garu, B.A., B.L., up to 10th April 1897, and ever since no payment has been made. The office of Chairman was filled up by election—*vide* Notification, dated 7th September 1897.

Provision is also made to the allowance for the present Chairman from the date of his appointment at Rs. 40 a month. Rs. 230–10–8 are therefore entered in the revised estimate.

35. *Office Contingencies.*—The municipal office has been shifted to another spacious building, the rent of which is fixed at Rs. 40 per mensem. Rs. 120 are required to meet the increase in expenditure under house-rent. The usual contingent expenses amount to Rs. 100 and Rs. 29 for some miscellaneous expenditure. The amount already spent is Rs. 451. The revised estimate will therefore be Rs. 700 and hence the increase.

36. *Repayment of debt.*—The loan generally granted by the Government, as per G.O., No. 22 M., dated 11th January 1897, was paid by instalments as shown below :—

	Rs.
March 1897	1,50,000
September 1897	48,000
Total ..	1,98,000

The balance Rs. 2,500 will be taken during the current year. The first instalment of Rs. 7,020 will have to be paid within the close of the year. For reasons stated in paragraph 8 *supra*, the first instalment of the loan from the district board cannot be repaid.

37. *Interest.*—Rs. 1,000 is due to the district board at 5 per cent. and Rs. 4,202 at 4¼ per cent. on the loan granted by Government for the second half of the year. Rs. 3,528 have already been paid to Government up to the end of September. Rupees 8,730 will therefore be entered in the revised estimate.

R.C. No. 5.

Forwarded to the Collector of Vizagapatam.

22*nd January* 1898. (Signed) J. S. HEANEY,
Assistant Collector.

R.C. No. 199.

Submitted to Government.

2. The financial position of the council is not what it might be. It has spent Rs. 20,200 in acquiring the houses composing the fishing village in the neighbourhood of the port, which is an eyesore and a sanitary danger, but this sum has sufficed only for the acquisition of the thatched houses, and there still remains the acquisition of the tiled ones to be effected, while nothing has yet been realized by the sale of the acquired house-sites, nor will anything be so realized until a good deal more money has been spent on laying out the land. Under these circumstances, I am afraid that the retrenchments of expenditure proposed in the budget estimate for 1898–99 are unavoidable.

3. In G.O., Mis. No. 1795 M., dated 18th August 1897, the council was permitted to postpone the appointment of a secretary till the end of September 1897, when it was directed to apply again if a further exemption was deemed desirable. The council held a meeting on 17th September and resolved to appoint a secretary from 1st October and appointed a sub-committee to report as to the pay of the post and qualifications necessary. The sub-committee's report was considered by the council on 16th December, and it was resolved that the pay of the secretary should be fixed at Rs. 150. It was further resolved to invite applications up to 10th February.

4. It will thus be seen that the council has not complied with the order of Government, either by appointing a secretary or by applying for exemption.

5. This budget estimate provides for a secretary on Rs. 150 per mensem, but at the budget meeting a proposal was made that the provision for the pay of the secretary should be omitted, as the financial position of the council would not permit that appointment during the year. The Chairman ruled the motion out of order under section 30 (*b*) of the Amended Municipal Act, as he held that the resolution of 16th December re-affirmed that of 17th September and could not be modified within three months except as permitted by that section.

6. Another member then proposed that, "as the carrying out of the resolution, passed on 17th December 1897, without the budget before it, regarding the appointment of the secretary is found during the discussion of the budget to be impracticable, the council resolves the postponement of the carrying out of the resolution till such time as the finances of the council permit it to do so." The Chairman overruled this motion also and did not put either of them to the vote.

7. Against the Chairman's action in overruling these motions, seven members of the council have forwarded to me a minute of dissent. It seems to me that the Chairman was right.

8. I forward, herewith, for the information of Government, a letter from the Chairman, No. 66, dated 25th January 1898, which gives his views of the financial position.

VIZAGAPATAM,
3rd February 1898.

(Signed) R. GOVINDA ROW,
for *Ag. Collector.*

R.C. No. 6.

Forwarded to the Collector of Vizagapatam.

22nd January 1898.

J. S. HEANEY,
Assistant Collector.

From the Collector of Vizagapatam, dated 3rd February 1898, C. No. 222.

ABSTRACT.—Submitting report from the Chairman, Municipal Council, Vizagapatam, regarding the financial position of the council.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th February 1898, No. 1031.

I have the honour to state that the provision made for education in the budget estimate of the Vizagapatam Municipality for 1898–99 may be accepted, with an addition of Rs. 100 to the allotment for building and furniture grants to enable the council to sanction such grants to a larger number of schools. The net expenditure proposed under Grant 2 will then be Rs. 5,040 (5,420—380), which is only about 8 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 12th February 1898, No. 158.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Vizagapatam Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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 8th March 1898, No. 558-S.

With reference to the Vizagapatam Municipal Budget for 1898–99, I have the honour to state that the allotment therein made for conservancy is Rs. 15,900 against Rs. 15,840 provided in the current year's budget. The horse allowance proposed to be given to the two certificated sanitary inspectors in the service of the municipality should be raised from Rs. 10 to Rs. 15 each. The re-organization of the conservancy staff advised in paragraph 3 (*c*) of my inspection notes recorded in G.O., No. 479 M., dated 20th March 1896, has not yet engaged the council's attention.

ORDER—No. 618 M., dated 21st March 1898.

The estimated receipts and charges of the Vizagapatam Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97.

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	12,635	2,13,700	3,11,570	2,41,200
Tax on Arts	5,091	6,010	5,170	4,480
„ Buildings and Lands	16,492	17,110	24,130	20,740
Water-tax on Buildings and Lands	..	6,000	15,060	17,440
Tax on Vehicles and Animals	2,661	2,840	3,380	3,050
Tax on Carts	323	410	780	740
Tolls	12,013	11,940	11,760	11,850
Realizations under Special Acts	..	100	100	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	236	30,260	2,230	15,250
Conservancy Receipts	15	30	50	30
Fees and Revenue from Educational Institutions	39	40	40	40
Income from Markets and Slaughter-houses	1,823	1,830	1,830	1,820
License Fees	127	300	300	300
Other Fees	1,194	1,270	1,090	1,150
Fines under Municipal and other Acts	53	660	660	660
Grants and Contributions from Government	1,40,148	70,360	50,300	20,860
Do. from Local Boards	700	700	700	700
Do. from Other Bodies	3,337	460	370	160
Recoveries for Services to Private Individuals	2,049	2,410	2,560	2,280
Miscellaneous	443	470	360	380
Loans	1,70,000	50,500	60,500	..
Advances Recovered	7	..	..	..
Total	3,69,386	4,17,400	4,92,940	3,43,230
Charges.				
GRANT 1—				
New Works—				
Communications	3,357	2,000	2,400	1,000
Buildings	2,632	2,000	1,050	2,470
Drainage	239	5,000	490	1,000
Water-supply	111	3,11,000	1,59,300	2,62,090
Miscellaneous	134	50	400	100
Repairs—				
Communications	5,812	5,900	5,900	5,920
Buildings	717	700	700	700
Drainage	1,963	2,260	2,550	2,560
Water-supply	416	440	440	640
Establishment	863	850	850	860
Tools and Plant and other Stores	118	50	50	50
Contributions for Public Works	..	500	500	..
Total	16,362	3,30,750	1,74,630	2,77,390
GRANT 2—				
Training Schools	303	120	20	120
Municipal Schools—				
On the Salary-result System	1,320	1,350	1,350	1,250
Grants-in-aid—				
Salary Grants	808	900	900	900
Result „	1,669	1,700	1,700	2,000
Building, Furniture, &c., Grants	32	300	400	210
Inspection	252	250	260	310
Miscellaneous	320	760	550	580
Total	4,704	5,380	5,180	5,370
GRANT 3—				
Hospitals and Dispensaries	2,400	2,400	2,400	2,600
Contributions	370	440	440	440
Vaccination	373	320	400	410
Registration of Births and Deaths	658	730	730	730
Conservancy, Road-cleaning and Road-watering	15,539	15,840	16,030	15,900
Total	19,340	19,730	20,000	20,080
GRANT 4—				
Lighting	2,669	2,620	2,620	2,620
Markets and Slaughter-houses	132	140	140	140
Choultries	1,503	1,590	2,290	1,390
Avenues	162	190	190	190
Public Garden, Survey of Land, Fire and other Charges	8,148	26,910	28,670	710
Total	12,614	31,450	33,910	5,050
GRANT 5—				
Supervision and Management	4,687	4,550	4,450	5,980
Repayment of Debt	..	10,000	6,170	13,870
Interest on Loan	..	1,000	7,380	9,680
Advances Recoverable	109	..	..	..
Refunds	3	..	20	..
Grand Total	57,819	4,02,860	2,51,740	3,37,420
Balance	3,11,567	14,540	2,41,200	5,810

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 1,91,370 and Rupees 2,53,940, respectively, against Rs. 2,03,700 and Rs. 4,02,860 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under sale-proceeds of lands, is partly counterbalanced by an increase under the tax on buildings and water-tax, while the decrease in the charges, which appears mainly under Grant 1 and repayment of debt, is partly made good by an increase under Grant 4 and interest on loan. The collections under the principal taxes and the expenditure on repairs—buildings during the first eight months of the year were very unsatisfactory. With reference to the budget estimate of Provincial loans and grants to municipalities for 1898–99, the credit taken under grants from Government on account of water-works will be reduced by Rs. 20,000, while that under loans will be raised by Rs. 10,000. The transfers of funds referred to in paragraph 18 of the Chairman's memorandum are approved. The sanction of Government has not been obtained for the payment of famine batta to the municipal servants referred to in paragraph 33 of the Chairman's memorandum. This should be done without delay. The allotments for repayment of loan and interest will be reduced from Rs. 7,020 and Rs. 8,730 to Rs. 6,170 and Rs. 7,380, respectively, with reference to actual requirements. The balance to be carried forward to the ensuing year's budget will be Rs. 2,41,200.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for 1898–99 are put down at Rs. 93,930 against the revised estimate of Rs. 1,81,370, the decrease, which occurs chiefly under grants from Government and loans, being partly counterbalanced by an increase under sale-proceeds of lands. Under sub-section (3) of section 66 of the District Municipalities Act, the general revision of assessments under the tax on buildings referred to in paragraph 8 of the Chairman's first letter cannot take effect in 1898–99. The estimated receipts under this head will therefore be reduced by Rs. 1,900. With reference to the budget estimate of Provincial loans and grants above referred to, credit will be taken for an additional grant of Rs. 20,000 on account of water-works and the amount taken credit for under loans will be struck out.

4. *Charges.*—(1) The probable charges are entered as Rs. 3,40,060 against Rs. 2,51,740 in the revised estimate, the increase being chiefly under Grant 1 and repayment of debt.

(2) *Grant 1.*—The proposals of the municipal council, in paragraph 27 of the Chairman's first letter, to reduce the salary of the overseer from Rs. 40 to Rs. 30 and to discontinue his horse allowance do not commend themselves to Government and cannot therefore be approved.

(3) *Grant 2.*—The increases in the salaries of the Inspecting schoolmaster and common gymnastic instructor, proposed in paragraphs 33 and 34 of the Chairman's first letter, are sanctioned; but the alterations in the establishments of the municipal schools, which from the proposition statement and Statement II-B appear to be contemplated, cannot be approved until the necessity for them is explained. As recommended by the Director of Public Instruction in his letter read above, the allotment for building and furniture grants to aided schools will be raised by Rs. 100.

(4) *Grant 3.*—The alterations in the conservancy establishment, proposed in paragraph 37 of the Chairman's first letter, are sanctioned. The suggestion of the Sanitary Commissioner in his letter read above to raise the horse allowance of the certificated sanitary inspector from Rs. 10 to Rs. 15 per mensem will be referred to the municipal council for consideration. With reference to his remarks regarding the reorganization of the conservancy staff, his attention is drawn to paragraph 38 of the Chairman's first letter.

(5) *Grant 5.*—The proposals of the municipal council to reduce the salary of its office manager from Rs. 60 to Rs. 40, to grant the present incumbent a personal allowance of Rs. 20, and to discontinue the Chairman's carriage allowance, referred to in paragraphs 44 and 45 of the Chairman's first letter, are sanctioned. With reference

to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 460 to Rs. 378 or Rs. 380 in round figures.

5. The allotment for repayment of debt will be reduced from Rs. 17,020 to Rs. 13,870 and that for interest raised by Rs. 280 with reference to actual requirements. As revised by Government, the budget closes with a balance of Rs. 5,810 or 7·1 per cent. of the estimated ordinary receipts.

6. The explanation of the delay which occurred in the submission of this budget, contained in paragraph 50 of the Chairman's first letter, cannot be considered satisfactory.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Ed. P. Sethuram.

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LOCAL AND MUNICIPAL.

Proof for approval.

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G.O., No. 618 M., 21st March 1898.

MARCH.

Municipal Budget.

Reviewing the Vizagapatam — for 1898-99.

28/3/98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. P. KRISHNASWAMI NAYUDU Garu, Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 16th January 1898, No. 34.

I have the honour to submit the revised estimate for 1897–98 and budget estimate for 1898–99 of the Vizagapatam Municipality.

REVISED ESTIMATE FOR 1897–98.

2. The total receipts during the year 1897–98, according to the revised estimate now submitted, including the opening balance, amount to Rs. 5,02,940, of which Rs. 2,53,940 will be expended during the year, leaving a balance of Rs. 2,49,000 as detailed below :—

	Rs.
(*a*) Municipal fund	2,590
(*b*) Water-tax „	2,51,590
Total ..	2,49,000

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

BUDGET ESTIMATE FOR 1898–99.

4. *Opening Balance.*—The closing balance of the revised estimate is adopted as opening balance of the budget.

Receipts.

5. The receipts amount to Rs. 93,930 against Rs. 1,91,370 in the revised estimate. The decrease chiefly occurs in the contribution and loan granted by Government in furtherance of water project.

6. The budget closely follows the revised estimate.

7. *Tax on Arts.*—The demand for the current year is Rs. 4,470. 95 per cent. of this, together with the balance remaining uncollected at the close of the year, will be the collections (Rs. 4,440) under the head for the year to come.

8. *Tax on Buildings.*—The arrears at the close of the year 1897–98, namely, Rs. 880, will be collected. The demand for the current year is Rs. 20,090 and there is a likelihood of its being increased by general revision of rent value of houses during the year; which is estimated to fetch Rs. 2,100. Deducting Rs. 100 from this increase, on account of the removal of Fishermenpeta, the net demand will be Rs. 22,000, leaving a margin of Rs. 90 for remission by council on appeal. 95 per cent. of this demand is estimated as receipts under this head. The total collections of arrears and current will, therefore, be Rs. 21,780.

9. *Tax on Lands.*—The current demand of Rs. 790 and the arrears of 1897–98 will be collected during the year.

10. *Water-tax.*—The demand under this head is Rs. 17,710. The net demand, after remitting Rs. 80 on appeal, will be Rs. 17,630. 95 per cent. of this and the arrears at the close of 1897–98 will be collected during the year. The increase

contemplated under house-tax by revision of rent value of buildings is also applicable to this head *mutatis mutandis*, and credit has therefore been taken for such increase.

11. *Tax on Vehicles, Animals and Carts.*—The decrease as compared with the revised estimate is due to the large arrears outstanding at the close of the year 1896–97.

12. *Tolls.*—The estimated increase over the revised estimate is due to the payment of the penal interest by farmers on their overdue kists.

13. *Sale-proceeds of Land.*—The land acquired by the removal of the Fishermenpeta will be available for sale during the year. In the opinion of the council, this will not fetch more than Rs. 15,000. The extent of land acquired up to date is 27,300 square yards, and the council has incurred an expenditure of Rs. 25,000 in this concern. The transaction will result in great loss to the council, unless at the time of the sales competition becomes brisk.

14. *Sale of old Materials.*—As in 1897–98, it cannot be expected that there will be any unforeseen extraordinary items of receipt under this head. Rs. 30 are estimated during the year to come.

15. *Warrant Fees.*—Rs. 100 are estimated under this head with reference to section 104 of Act IV of 1884 as amended by Act III of 1897.

16. *Grants from Government—Education.*—The figures communicated by the Director of Public Instruction have been adopted and are entered.

17. *Grants and Contributions—(d) Water-supply.*—In 1896–97, the Government contributed Rs. 1,40,000, and in the revised estimate credit was taken for Rs. 70,000 under this head. The balance of Rs. 500 which makes up the moiety of Government contribution towards the water project is taken credit for.

18. *Private Scavenging.*—The decrease as compared with the revised estimate is due to the large arrears which remained uncollected at the close of 1896–97.

19. *Loans from Government.*—With reference to G.O., No. 22 M., dated 11th January 1897, the Government paid Rs. 1,50,000 in 1896–97. During 1897–98 Rs. 50,500 were offered. Credit has therefore been taken under the head for the balance of Rs. 10,000.

Expenditure.

20. *New Works—Grant 1, (a) Communications.*—In the site acquired by the removal of Fishermenpeta, roads are required to be constructed. For this purpose Rs. 1,000 are provided in the budget.

21. *Buildings.*—A double iron latrine purchased during the year will have to be fitted up at a cost of Rs. 471.

As recommended by the Sanitary Commissioner in his inspection notes embodied in G.O., No. 479 M., dated 20th March 1896, it is proposed to construct a rubbish incinerator (Robert's Patent) in the centre of the town. This will minimise the difficulty now felt by the council in the proper disposal of rubbish, the present sites in town having been condemned by that officer. A sum of Rs. 2,000 is, therefore, provided for this purpose. With a rubbish incinerator in the centre of the town, the rubbish carts will make more trips to and fro and the number of carts may with advantage be reduced. There will, therefore, be some saving under Grant 3, (5) (*a*) (ii) "Other charges—Purchase and hire of carts, &c." The total sum provided under buildings is Rs. 2,470.

22. *Drainage.*—The idea of opening a sewage farm is brought to an accomplished project, and a sum of Rs. 102 was provided for levelling and raising the site in the revised estimate. Rs. 700 are required to complete the sewage channel and other arrangements to the farm. Rs. 300 are required for the construction of new drains.

23. *Water-supply.*—The work of supplying drinking-water to the town from Mudassallora is in progress. As noted in the memorandum on the revised estimate, a sum of Rs. 1,59,091-9-8 was spent for the work and for compensation. The balance of the estimated amount for the project is provided for expenditure during the ensuing year.

24. *Repairs—Communications.*—50 per cent. of the receipts from tolls is allotted under this head.

25. *Drainage.*—This is the usual provision for the following :—

	Rs.
(*a*) Removing sand from drains	250
(*b*) Bailing sewage water	150
(*c*) Repairing drains in the town	600
Total ..	1,000

26. *Water-supply.*—As the provision under this head in the revised estimate is considered inadequate, the allotment is increased by Rs. 200 to meet the requirements of the early part of the ensuing year.

27. *Establishment.*—The present establishment consists of—

	Rs.
1 Overseer on a salary of	40
Horse allowance	12
1 Maistry on	12
1 Lascar	4
Total ..	68 a month.

It is contemplated to reduce the pay of overseer to Rs. 30 and to discontinue the horse allowance he has hitherto drawn, for the Secretary (an officer with engineering qualification) will be the chief executive officer for the purpose of public works and that a man of sub-overseer's grade will be sufficient under his immediate control. The amount required will, therefore, be as follows :—

	Rs.
1 Sub-overseer	30
1 Maistry	12
1 Lascar	4
Total ..	46 a month,

or Rs. 552 a year. A sum of Rs. 48 is also required for the cost of stationery and printing charges. The provision will, therefore, be Rs. 600.

28. *Contribution to Works.*—The second instalment of the contribution towards the Turner's choultry is omitted for want of funds.

29. The total allotment under Grant 1 is Rs. 2,77,130.

30. *Grant 2, Education.*—The figures communicated by the Director of Public Instruction are adopted.

31. *Normal Stipends.*—Provision is made for the training of two teacher-pupils for the next year.

32. *Result Grants.*—Provision is made with reference to the requirements for expenditure under the head, as the result schools are working satisfactorily and earning grants in excess of the assignment.

33. *Inspection Establishments.*—The work of the superintendent of the municipal schools was reported to be satisfactory, and the pay allowed to the post being small, it will be found, as noted by the Assistant Inspector, difficult to fill the post by a qualified person should a vacancy occur. The Educational officers propose to raise the pay of the present incumbent, who is qualified and trained, from Rs. 20 to Rs. 25 a month. Provision is accordingly made in the budget.

34. *Common Gymnasium Establishment.*—The gymnastic instructor in the service of the council is a trained man and his pay also requires some change. It is therefore proposed to raise it from Rs. 12 to Rs. 15 a month.

35. *Grant 3, Sanitation and Medical Services.*—At the request of the civil hospital committee, the District Medical and Sanitary Officer represented that the contribution towards the upkeep of that institution is inadequate to the medical relief and surgical aid rendered by it to the townspeople and stated that the committee have made and are making considerable improvements for the accommodation of patients and have rebuilt the operation room, which will shortly be equipped with fittings from England, necessitating heavy outlay of expenditure and requested that the contribution may be increased; hence the increase by Rs. 200.

36. *Vaccination Contingencies.*—The provision under this head is raised by Rs. 90 against the budget figure. The following are the details :—

	Rs.	A.	P.
(*a*) Lanoline paste for 1,800 cases, at 1 anna per case	112	0	0
(*b*) Rewards to vaccinator	37	8	0
(*c*) Stationery	10	0	0
(*d*) Printing and other charges, including the cost of scarifiers..	30	0	0
Total ..	189	8	0

or Rs. 190 in round figures.

37. *Conservancy Establishment.*—The annual increment of Rs. 2 to the pay of the sanitary inspector is provided, as also horse allowance at Rs. 10 a month to his assistant. The services of four diggers will be dispensed with. Providing for all these changes, the monthly expenditure under the head will be Rs. 698–8–0, or Rs. 8,382 a year. Rs. 8,380 are entered in the budget.

38. The council is not satisfied at the sweeping reductions proposed by the Sanitary Commissioner (*vide* inspection notes embodied in G.O., No. 479 M., dated 20th March 1896) in the number of sweepers and scavengers in the municipal employ without furnishing it the data on which his scheme had been propounded. This by no means represents that the council considers the present establishment sufficient and incapable of reduction. Before the end of the current year, the roads and drains in the town will be surveyed with a view to find out whether the same amount of work is turned out by the same number of men on similar duty employed in different wards. The Sanitary Commissioner will be addressed to inform the council the data of work to be turned out by each sweeper, scavenger or drain-flusher, as to the area of roads to be swept, the number of latrines to be cleansed, and the length of drains to be flushed with reference to sex. The council will then be in a position to submit a detailed scheme for the reorganisation of the conservancy establishment, giving effect to the proposals of the Sanitary Commissioner to a greater or less extent.

39. *Cholera Charges.*—Rs. 750 are provided under this head. This sum has been found ample during the late cholera epidemic which lasted for five months, notwithstanding the temporary establishment maintained during the whole of that period.

40. *Plague Charges.*—Rs. 750 are provided for plague observation. This includes the pay of a third-class hospital assistant, with conveyance allowance for observing passengers returning from plague-infected areas as well as that of peons required for watching the sheds at Waltair station and in town.

41. *Contingencies.*—A sum of Rs. 100 is provided for the purchase of books and periodicals pertaining to sanitary science; hence the increase over the revised estimate.

42. *Grant 4.*—The provision under lighting contingencies is the same as last year. It is proposed to increase the number of existing lights by fifteen.

43. *Choultry Contingencies.*—The provision under this head is decreased to Rs. 1,000 as it is proposed to substitute dry grain for rice in the diet.

44. *Grant 5, Office Establishment.*—In accordance with the scale laid down in G.O., Mis. No. 1465, dated 21st June 1897, the pay of the secretary is fixed at Rs. 150 per mensem. No change is contemplated in the present staff. The pay of the manager has been reduced to Rs. 40, but the council resolved to grant him a personal allowance of Rs. 20 per mensem so long as he retains that post for reason of his long and meritorious service rendered to that body. The amount that will, therefore, be required for the next year is Rs. 1,401 + 1,800 = 3,204. Rs. 3,200 are entered in the budget.

45. *Inspection.*—As suggested in paragraph 2 of G.O., No. 1465 M., dated 21st June 1897, the carriage allowance to Chairman is removed from the budget.

46. *Office Contingencies.*—Rs. 800 are required for expenditure. The following are the details :—

	Rs.
House-rent	480
Contingent charges at Rs. 20 a month	240
Furniture to Secretary	80
Total ..	800

47. *Repayment of Loan.*—Rs. 7,020 are required to meet the second instalment of the loan granted by Government and Rs. 10,000 are to be paid to the district board. Rs. 17,020 are, therefore, entered in the budget. Half of the loan given by the district board will be liquidated during the year. It will have to be considered ere long how the council will repay the balance of debt in the face of its opinion that the land acquired up to date cannot fetch more than Rs. 15,000 unless the policy of starving works of public utility to minimise expenditure is to be continued further.

48. *Interest.*—Rs. 750 will be due to the district board. Out of a loan of Rs. 2,10,500 granted by Government for the water project, Rs. 7,020 will be paid towards principal in 1897–98. The interest on the loan—the first instalment—will be Rs. 8,647–14–4. The total to be debited to this head will be Rs. 9,397–14–4 or Rs. 9,400 in round figures as provided in the budget.

49. *Closing Balance.*—The budget closes with a balance of Rs. 2,870 or 3·05 per cent. of the receipts.

50. The delay in the submission of the budget was unavoidable, as two meetings that were convened for the purpose had to be postponed for want of quorum, and the third one convened on 7th instant was prolonged for two days in succession, with the result that it was freely discussed and considerably modified.

MEMORANDUM.

RECEIPTS—REVISED ESTIMATE.

Tax on Arts.—The current demand is Rs 4,920 against Rs. 5,954 in 1896–97. The decrease in the demand is due to the assessment of tax with reference to the estimated monthly income of the assessed. Rs. 450 will be remitted on appeal and calculating collections at 95 per cent., Rs. 4,245–8–0 may be collected after allowing Rs. 34–8–0 under writes-off.

2. The arrears demand on 1st April 1897 was Rs. 1,155–13–6. Rs. 885–5–6 will be collected and Rs. 270–8–0 have to be written off. The revised estimate is therefore Rs. 5,130–13–6 against Rs 5,970 anticipated in the budget. The receipts under this head have been a progressive and an elastic one; but the operation of the revised schedule in the Amended Act dwindles this to a considerable extent.

3. *House-tax.*—The arrears at the close of the year 1896–97 were Rs. 4,200–12–6, of which Rs. 50 are irrecoverable and the balance of Rs. 4,150–12–6 will be adjusted within the close of the year. The current demand under this head assessed at the enhanced rate of Rs. 8½ per cent. sanctioned in G.O., Mis. No. 2429 M., dated 5th November 1897, is Rs. 20,240–4–0, of which Rs. 150–4–0 will probably be remitted by the council on appeal. The net demand is therefore, Rs. 20,090. Of this Rs. 122–8–0 will be remitted on account of vacant houses, &c., and Rs. 19,085–8–0 or 95 per cent. will be collected. The increase in the demand is also attributable to the assessment on new houses and to the revision of the rent value of some of the houses. The total collections expected to be realised under this head will be Rs. 23,236–4–6 or Rupees 23,230 in round figures, which is entered in the revised estimate.

4. *Land-tax.*—Out of the current demand of Rs. 790, 95 per cent. is expected to be collected within the year. Rs. 125–3–0, the uncollected balance at the close of the last year, will also be adjusted. The entry in the revised estimate is, therefore, Rs. 875–3–0 or Rs. 870 in round figures.

5. *Water-tax.*—While reviewing the budget for the current year, the Government entered Rs. 6,000 as collections under this head, keeping in view the rate

sanctioned by it in paragraph 3 of G.O., No. 22 M., dated 11th January 1897; but on the representation of the council, that the assets under the tax at this low rate will not meet its liability to contribute towards sinking fund and payment of interest, the Government, in its order, Mis. No. 2429 M., dated 5th November 1897, sanctioned the levying of this tax at 8 per cent. on the rent value of buildings in parts which will be benefited by the service and at 4 per cent. in parts not benefited by such service. At this rate, the demand under this head amounts to Rs. 15,881–10–7; allowing Rs. 51–10–7 under remissions by council on appeal, the net demand will be Rs. 15,830; calculating the collections at the rate of 95 per cent., the amount that will be realised is Rs. 15,038 or Rs. 15,040 in round figures. This figure has therefore been entered in the revised estimate.

6. *Tax on Vehicles and Animals.*—The increase under these heads is due to the increase in rates provided in schedule B annexed to Act IV of 1884 as amended by Act III of 1897; the levy of which was sanctioned in G.O., No. 1627 M., dated 20th July 1897.

The collection of the arrears outstanding at the close of last year also contributes towards the increase.

7. *Tolls.*—The monthly income under this head amounts Rs. 1,071 as shown below :—

	Rs.
Bowdara gate	677
Katakamvari gate	250
Turner Pontoon bridge	91
Dolphin's Ferry tolls	53
Total ..	1,071

or Rs. 12,852 a year; of this, Rs. 6,465–15–2 have been collected and Rs. 640–9–2 were paid to the District Board on account of its share. The probable collections during the next four months would be Rs. 5,935. The decrease as compared with the budget was due to the lack of competition at the time of sales by which the monthly income under this head is less by Rs. 17 than that of last year.

8. *Sale-proceeds of Lands and Buildings.*—Owing to the prevalence of famine during the first half of the year, the acquisition of land occupied by fishermen huts (Jalaripeta and Kadiri street) was not undertaken up to the month of October 1897. Almost all the thatched houses and round huts have since been acquired, and the work will be completed by the end of the current month. The land thus acquired will not be available for sale till it is surveyed, levelled and allotted into blocks, which will be done before the end of the current year; provision for this purpose is made elsewhere.

9. *Sale of old materials.*—The old materials of the huts and houses acquired in the fishermenpeta can be sold, in the opinion of the council, for Rs. 2,000. Hence the entry.

10. *Sale-proceeds of Night-soil, Street Refuse.*—The cultivators in these parts are ignorant of the value of night-soil as a manure. Hence there is no demand for it. The amount that can be realised by the sale of street refuse is small.

11. *Income from Slaughter-houses and Cart-stand Fees.*—The renters of the slaughter-houses and cart-stand fees sustained a great loss during 1896–97, and at the time of sales the competition was dull. There was a decrease of Rs. 60 in the former and Rs. 225 in the latter.

12. *Private Contributions for works.*—There is no likelihood of obtaining any contributions as in the case of last year; but only the collections of local subscriptions on account of poor-house are entered in the revised estimate.

13. *Grants from Government—Education.*—The educational officers did not recommend any of the pial schoolmasters to be admitted in the training school in the town. Hence the contribution towards the stipends of such pupils cannot be fully collected, as entered in the budget. As only Rs. 19 were spent, Rs. 10 can be expected under this head.

14. *Fishery Rents.*—As for reasons stated in paragraph 11 the income under this head has fallen during the current year.

15. The closing balance of the year 1896–97 is adopted as opening balance for the revised estimate.

EXPENDITURE.

16. *Grant 1, New Works and Communications.*—The budget for the current year provided Rs. 2,000 under this head for constructing roads in the site acquired by the removal of Fishermenpeta. As the acquisition could not be undertaken till famine was practically over (the Divisional officer having been engaged on famine duty) the budget provision was availed of for some other new works under the same head as detailed below :—

		Rs.	A.	P.
(1)	Constructing a road to Neralla Konéru	92	5	11
(2)	Do. roads in Thepparavapalam in the site acquired for the accommodation of fishermen ..	1,078	11	5
(3)	Do. culverts in Allipore-Dondaparti road	154	7	6
(4)	Do. road from Allipore to Dondaparty	107	6	0
(5)	Tunnel in do. do.	42	8	3
(6)	New culvert in Allipore-Dondaparty road	149	12	3
(7)	Two culverts do. do.	149	15	7
	Total ..	1,775	2	11

Roads in the site acquired by the removal of Fishermenpeta cannot be commenced within the close of the year, as it will take some time before the whole site is levelled and surveyed. It will be then that the land necessary for roads can be plotted. The total amount required for expenditure is therefore Rs. 625. The revised estimate will be therefore Rs. 2,400.

17. *Buildings.*—The expenditure under the head during the last eight months of the year was Rs. 872–12–0 as detailed below :—

		Rs.	A.	P.
(1)	Construction of iron latrine—Cost of materials	729	12	9
(2)	Constructing temporary latrines	123	0	0
(3)	do. incinerator	19	15	3

The amount required for expenditure during the next four months will be as follows :—

		Rs.
(1)	Constructing temporary tatty latrines	77
(2)	Improvements to sheep slaughter-house	100
	Total ..	177

The revised estimate will therefore be Rs. 177 + 873 or Rs. 1,050 in round figures.

18. *Drainage.*—The budget provided Rs. 5,000 under this head ; but the council reserved the right of utilising this amount for famine works in case of emergency A sum of Rs. 282 was spent in constructing drains in the town and Rs. 44 were spent in levelling the sewage farm. Of the balance, the council transferred Rs. 2,538–1–8 to the head interest, and Rs. 1,390 for famine expenditure, the amount required for outlay during the next four months will be as follows :—

		Rs.
(1)	Sewage	168

The revised estimate will therefore be Rs. 326 + 168=494 or Rs. 490 in round figures.

19. *Water-supply.*—The water-supply scheme sanctioned in G.O., No. 22 M., dated 11th January 1897, had already been commenced, and a sum of Rs. 1,50,000 was placed at the disposal of the Superintending Engineer, 1st Circle. A further sum of Rs. 8,911–9–8 was also placed at the disposal of the Huzur Deputy Collector for payment as compensation to the villages of Mudasallava, Nellore and Gollalapalem for

houses and to the Maharajah of Vizianagram for the land. The work of raising the bund is still in progress and the amount at the disposal of the Superintending Engineer is more than sufficient to meet the requirements during the year. During the first eight months of the current year, the town suffered from scarcity of water and the council incurred the following expenditure under this head :—

		Rs.	A.	P.
(1)	Reconstructing Pallapu well	167	10	2
(2)	Constructing a well in cart-stand	84	12	7
(3)	Sinking a well in Dondaparti	4	13	6
(4)	„ two wells in Chakirévu	17	11	0
(5)	„ three in Dyke's tank	16	0	0

As the north-east monsoon had partially failed, scarcity for water will very soon be felt. A further sum of Rs. 100 will be required for outlay during the next four months and has therefore been provided.

20. The revised estimate will therefore be Rs. 1,59,202+100=1,59,302 or Rs. 1,59,300 in round figures.

21. *Miscellaneous.*—The site acquired by the removal of Fishermanpeta will have to be levelled and allotted into blocks, for this purpose, a sum of Rs. 350 is required ; Rs. 53 were spent already in reclaiming the site overgrown with rank vegetation. Rs. 400 in round figures is the figure entered in the revised estimate.

22. *Repairs—Drainage.*—The budget provides only Rs. 700 for the following works :—

		Rs.
(1)	Repairing drains leading to swamp	400
(2)	Removing silt from drains	150
(3)	Bailing out sewage water	150

During the first eight months of the year the drains of Kottapeta were choked with sand at the time of the rains and it was with much difficulty these were cleared. A drain in Kanchari Street has been repaired at a cost of Rs. 96–6–0, when there was scarcity of water, the drains in the town were flushed with sea water. This was continued up to the end of July. A sum of Rs. 70 was spent every month on this account. The amount spent during first eight months of the year was Rs. 746–7–0 as shown below :—

		Rs.	A.	P.
(1)	Bailing sewage water	92	12	0
(2)	Flushing drains with sea water	366	5	4
(3)	Repairs to drains	114	0	2
(4)	Removing sand from the drains of Kottapeta	173	5	6
	Total ..	746	7	0

Rs. 250 are required for outlay during the next four months of the year for converting some of the angle-shaped drains into oval-shaped ones.

23. *Contribution to Others for Public Works.*—Council resolved to pay Rs. 2,000 as contribution towards the construction of Turner's Choultry and paid Rs. 500 during the current year, and also promised to pay a similar sum but the financial position of the council does not permit it to fulfil its promise.

24. *Grant 2, Stipends to Normal Students.*—As explained in paragraph 13 *supra*, there was no expenditure under this head. Rs. 19 were spent during the first eight months of the year, and there is no probability of incurring any expenditure during the next four months of the year. Rs. 20 are therefore entered in the revised estimate.

25. *Inspection Contingencies.*—Rs. 17 was spent in the first eight months of the year for printing forms, &c. Rs. 20 are entered in the revised estimate.

26. *Building Grants.*—Out of the amount of Rs. 523–5–4 sanctioned by the council on account of constructing Middle school department in the London Mission High school, Rs. 200 were paid during the first eight months of the year and Rs. 100 are provided for payment within the next four months, and also Rs. 44 for payment to results schools for rents and furniture grants. Hence the increase.

27. *Drawing Master.*—The amount communicates by the Educational Department is entered.

28. *Grant 3, Vaccination Contingencies.*—The increase over the budget is required to meet the cost of the printed forms and to the extra pay to which the vaccinator is entitled, and also to meet the cost of lanoline paste and vaccine scarifiers.

29. 5 (*b*) *Private Scavenging Contingencies.*—Two night-soil carts were purchased at a cost of Rs. 294 for the use of the town. Iron receptacles for these are required to be fitted into them. A sum of Rs. 192 at Rs. 16 each is therefore required for 12 receptacles.

30. *Grant 4, Choultries and Contingencies.*—At the time of preparation of the budget for the current year, famine was not anticipated. When tenders for the contract of food articles for poor-house were invited in the month of March, relief camps had been opened and the prices of food-grains had risen abnormally high. The council accepted the lowest tender, though the accepted rates were higher than those prevailing at the time of the preparation of the budget. The average expenditure incurred in dieting the inmates of the poor-house was not less than Rs. 150 a month. Every precaution was taken to curtail the expenditure and to reduce the number of inmates. Rs. 1,300 were already spent and Rs. 600 will be required for the next four months. Hence the increase over the budget.

31. *Fire Contingencies.*—Rs. 50 are required for repairs to fire-engine and Rs. 20 for the purchase of hooks to pull down roofs of houses on fire. Rs. 70 are therefore entered in the revised estimate.

32. *Printing Charges.*—The increase over the budget is owing to the increased number of meetings convened during the first eight months of the year. The number of meetings held during the last eight months was 31.

33. *Famine Allowance.*—In the month of July, the conservancy and drain flushing establishments were allowed famine batta of Re. 1 per head. This was continued up to the end of October when the council resolved to reduce the allowance by one-half and to discontinue it from 1st January 1898. This was due to the prices of food-grains remaining stationery as was in famine time, though famine was practically over. It is expected there will be a fall in the price of food-grains owing to favourable season and a prospect of good harvest. The expenditure during the first eight months was 1,343. The revised estimate will therefore be Rs. 254 + 1,343 = 1,597 or Rs. 1,600 in round figures.

34. *Grant 5* (2) *Inspection.*—A sum of Rs. 52 was paid to M.R.Ry. B. Suryanarayanasastri Garu, B.A., B.L., up to 10th April 1897, and ever since no payment has been made. The office of Chairman was filled up by election—*vide* Notification, dated 7th September 1897.

Provision is also made to the allowance for the present Chairman from the date of his appointment at Rs. 40 a month. Rs. 230–10–8 are therefore entered in the revised estimate.

35. *Office Contingencies.*—The municipal office has been shifted to another spacious building, the rent of which is fixed at Rs. 40 per mensem. Rs. 120 are required to meet the increase in expenditure under house-rent. The usual contingent expenses amount to Rs. 100 and Rs. 29 for some miscellaneous expenditure. The amount already spent is Rs. 451. The revised estimate will therefore be Rs. 700 and hence the increase.

36. *Repayment of debt.*—The loan generally granted by the Government, as per G.O., No. 22 M., dated 11th January 1897, was paid by instalments as shown below :—

	Rs.
March 1897	1,50,000
September 1897	48,000
Total ..	1,98,000

The balance Rs. 2,500 will be taken during the current year. The first instalment of Rs. 7,020 will have to be paid within the close of the year. For reasons stated in paragraph 8 *supra*, the first instalment of the loan from the district board cannot be repaid.

37. *Interest.*—Rs. 1,000 is due to the district board at 5 per cent. and Rs. 4,202 at 4¼ per cent. on the loan granted by Government for the second half of the year. Rs. 3,528 have already been paid to Government up to the end of September. Rupees 8,730 will therefore be entered in the revised estimate.

R.C. No. 5.

Forwarded to the Collector of Vizagapatam.

(Signed) J. S. HEANEY,
Assistant Collector.

22nd January 1898.

R.C. No. 199.

Submitted to Government.

2. The financial position of the council is not what it might be. It has spent Rs. 20,200 in acquiring the houses composing the fishing village in the neighbourhood of the port, which is an eyesore and a sanitary danger, but this sum has sufficed only for the acquisition of the thatched houses, and there still remains the acquisition of the tiled ones to be effected, while nothing has yet been realized by the sale of the acquired house-sites, nor will anything be so realized until a good deal more money has been spent on laying out the land. Under these circumstances, I am afraid that the retrenchments of expenditure proposed in the budget estimate for 1898–99 are unavoidable.

3. In G.O., Mis. No. 1795 M., dated 18th August 1897, the council was permitted to postpone the appointment of a secretary till the end of September 1897, when it was directed to apply again if a further exemption was deemed desirable. The council held a meeting on 17th September and resolved to appoint a secretary from 1st October and appointed a sub-committee to report as to the pay of the post and qualifications necessary. The sub-committee's report was considered by the council on 16th December, and it was resolved that the pay of the secretary should be fixed at Rs. 150. It was further resolved to invite applications up to 10th February.

4. It will thus be seen that the council has not complied with the order of Government, either by appointing a secretary or by applying for exemption.

5. This budget estimate provides for a secretary on Rs. 150 per mensem, but at the budget meeting a proposal was made that the provision for the pay of the secretary should be omitted, as the financial position of the council would not permit that appointment during the year. The Chairman ruled the motion out of order under section 30 (*b*) of the Amended Municipal Act, as he held that the resolution of 16th December re-affirmed that of 17th September and could not be modified within three months except as permitted by that section.

6. Another member then proposed that, "as the carrying out of the resolution, passed on 17th December 1897, without the budget before it, regarding the appointment of the secretary is found during the discussion of the budget to be impracticable, the council resolves the postponement of the carrying out of the resolution till such time as the finances of the council permit it to do so." The Chairman overruled this motion also and did not put either of them to the vote.

7. Against the Chairman's action in overruling these motions, seven members of the council have forwarded to me a minute of dissent. It seems to me that the Chairman was right.

8. I forward, herewith, for the information of Government, a letter from the Chairman, No. 66, dated 25th January 1898, which gives his views of the financial position.

VIZAGAPATAM,
3rd February 1898.

(Signed) R. GOVINDA ROW,
for *Ag. Collector.*

R.C. No. 6.

Forwarded to the Collector of Vizagapatam.

22nd January 1898.

J. S. HEANEY,
Assistant Collector.

From the Collector of Vizagapatam, dated 3rd February 1898, C. No. 222.

ABSTRACT.—Submitting report from the Chairman, Municipal Council, Vizagapatam, regarding the financial position of the council.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th February 1898, No. 1031.

I have the honour to state that the provision made for education in the budget estimate of the Vizagapatam Municipality for 1898–99 may be accepted, with an addition of Rs. 100 to the allotment for building and furniture grants to enable the council to sanction such grants to a larger number of schools. The net expenditure proposed under Grant 2 will then be Rs. 5,040 (5,420—380), which is only about 8 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 12th February 1898, No. 158.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Vizagapatam Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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 8th March 1898, No. 558-S.

With reference to the Vizagapatam Municipal Budget for 1898–99, I have the honour to state that the allotment therein made for conservancy is Rs. 15,900 against Rs. 15,840 provided in the current year's budget. The horse allowance proposed to be given to the two certificated sanitary inspectors in the service of the municipality should be raised from Rs. 10 to Rs. 15 each. The re-organization of the conservancy staff advised in paragraph 3 (*c*) of my inspection notes recorded in G.O., No. 479 M., dated 20th March 1896, has not yet engaged the council's attention.

ORDER—No. 618 M., dated 21st March 1898.

The estimated receipts and charges of the Vizagapatam Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97.

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	12,635	3,11,570	2,13,700	2,41,200
Tax on Arts	5,091	5,170	6,010	4,480
" Buildings and Lands	16,492	24,130	17,110	20,740
Water-tax on Buildings and Lands	..	15,060	6,000	17,440
Tax on Vehicles and Animals	2,661	3,380	2,840	3,050
Tax on Carts	323	780	410	740
Tolls	12,013	11,760	11,940	11,850
Realizations under Special Acts	..	100	100	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	236	2,230	30,260	15,250
Conservancy Receipts	15	50	30	30
Fees and Revenue from Educational Institutions	39	40	40	40
Income from Markets and Slaughter-houses	1,823	1,830	1,830	1,820
License Fees	127	300	300	300
Other Fees	1,194	1,090	1,270	1,150
Fines under Municipal and other Acts	53	660	660	660
Grants and Contributions from Government	1,40,148	50,300	70,360	20,860
Do. from Local Boards	700	700	700	700
Do. from Other Bodies	3,337	370	460	160
Recoveries for Services to Private Individuals	2,049	2,560	2,410	2,280
Miscellaneous	443	360	470	380
Loans	1,70,000	60,500	50,500	..
Advances Recovered	7	..	..	..
Total	3,69,386	4,92,940	4,17,400	3,43,230
Charges.				
GRANT 1—				
New Works—				
Communications	3,357	2,400	2,000	1,000
Buildings	2,632	1,050	2,000	2,470
Drainage	239	490	5,000	1,000
Water-supply	111	1,59,300	3,11,000	2,62,090
Miscellaneous	134	400	50	100
Repairs—				
Communications	5,812	5,900	5,900	5,920
Buildings	717	700	700	700
Drainage	1,963	2,550	2,260	2,560
Water-supply	416	440	440	640
Establishment	863	850	850	860
Tools and Plant and other Stores	118	50	50	50
Contributions for Public Works	..	500	500	..
Total	16,362	1,74,630	3,30,750	2,77,390
GRANT 2—				
Training Schools	303	20	120	120
Municipal Schools—				
On the Salary-result System	1,320	1,350	1,350	1,250
Grants-in-aid—				
Salary Grants	808	900	900	900
Result "	1,669	1,700	1,700	2,000
Building, Furniture, &c., Grants	32	400	300	210
Inspection	252	260	250	310
Miscellaneous	320	550	760	580
Total	4,704	5,180	5,380	5,370
GRANT 3—				
Hospitals and Dispensaries	2,400	2,400	2,400	2,600
Contributions	370	440	440	440
Vaccination	373	400	320	410
Registration of Births and Deaths	658	730	730	730
Conservancy, Road-cleaning and Road-watering	15,539	16,030	15,840	15,900
Total	19,340	20,000	19,730	20,080
GRANT 4—				
Lighting	2,669	2,620	2,620	2,620
Markets and Slaughter-houses	132	140	140	140
Choultries	1,503	2,290	1,590	1,390
Avenues	162	190	190	190
Public Garden, Survey of Land, Fire and other Charges	8,148	28,670	26,910	710
Total	12,614	33,910	31,450	5,050
GRANT 5—				
Supervision and Management	4,637	4,450	4,550	5,980
Repayment of Debt	..	[illegible]	10,000	13,870
Interest on Loan	..	7,380	1,000	9,680
Advances Recoverable	109	..	..	..
Refunds	3	20	..	..
Grand Total	57,819	2,51,740	4,02,860	3,37,420
Balance	3,11,567	2,41,200	14,540	5,810

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 1,91,370 and Rupees 2,53,940, respectively, against Rs. 2,03,700 and Rs. 4,02,860 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under sale-proceeds of lands, is partly counterbalanced by an increase under the tax on buildings and water-tax, while the decrease in the charges, which appears mainly under Grant 1 and repayment of debt, is partly made good by an increase under Grant 4 and interest on loan. The collections under the principal taxes and the expenditure on repairs—buildings during the first eight months of the year were very unsatisfactory. With reference to the budget estimate of Provincial loans and grants to municipalities for 1898–99, the credit taken under grants from Government on account of water-works will be reduced by Rs. 20,000, while that under loans will be raised by Rs. 10,000. The transfers of funds referred to in paragraph 18 of the Chairman's memorandum are approved. The sanction of Government has not been obtained for the payment of famine batta to the municipal servants referred to in paragraph 33 of the Chairman's memorandum. This should be done without delay. The allotments for repayment of loan and interest will be reduced from Rs. 7,020 and Rs. 8,730 to Rs. 6,170 and Rs. 7,380, respectively, with reference to actual requirements. The balance to be carried forward to the ensuing year's budget will be Rs. 2,41,200.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for 1898–99 are put down at Rs. 93,930 against the revised estimate of Rs. 1,81,370, the decrease, which occurs chiefly under grants from Government and loans, being partly counterbalanced by an increase under sale-proceeds of lands. Under sub-section (3) of section 66 of the District Municipalities Act, the general revision of assessments under the tax on buildings referred to in paragraph 8 of the Chairman's first letter cannot take effect in 1898–99. The estimated receipts under this head will therefore be reduced by Rs. 1,900. With reference to the budget estimate of Provincial loans and grants above referred to, credit will be taken for an additional grant of Rs. 20,000 on account of water-works and the amount taken credit for under loans will be struck out.

4. *Charges.*—(1) The probable charges are entered as Rs. 3,40,060 against Rs. 2,51,740 in the revised estimate, the increase being chiefly under Grant 1 and repayment of debt.

(2) *Grant 1.*—The proposals of the municipal council, in paragraph 27 of the Chairman's first letter, to reduce the salary of the overseer from Rs. 40 to Rs. 30 and to discontinue his horse allowance do not commend themselves to Government and cannot therefore be approved.

(3) *Grant 2.*—The increases in the salaries of the inspecting schoolmaster and common gymnastic instructor, proposed in paragraphs 33 and 34 of the Chairman's first letter, are sanctioned, but the alterations in the establishments of the municipal schools, which from the proposition statement and Statement II-B appear to be contemplated, cannot be approved until the necessity for them is explained. As recommended by the Director of Public Instruction in his letter read above, the allotment for building and furniture grants to aided schools will be raised by Rs. 100.

(4) *Grant 3.*—The alterations in the conservancy establishment, proposed in paragraph 37 of the Chairman's first letter, are sanctioned. The suggestion of the Sanitary Commissioner in his letter read above to raise the horse allowance of the certificated sanitary inspector from Rs. 10 to Rs. 15 per mensem will be referred to the municipal council for consideration. With reference to his remarks regarding the reorganization of the conservancy staff, his attention is drawn to paragraph 38 of the Chairman's first letter.

(5) *Grant 5.*—The proposals of the municipal council to reduce the salary of its office manager from Rs. 60 to Rs. 40, to grant the present incumbent a personal allowance of Rs. 20, and to discontinue the Chairman's carriage allowance, referred to in paragraphs 44 and 45 of the Chairman's first letter, are sanctioned. With reference

to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 460 to Rs. 378 or Rs. 380 in round figures.

5. The allotment for repayment of debt will be reduced from Rs. 17,020 to Rs. 13,870 and that for interest raised by Rs. 280 with reference to actual requirements. As revised by Government, the budget closes with a balance of Rs. 5,810 or 7·1 per cent. of the estimated ordinary receipts.

6. The explanation of the delay which occurred in the submission of this budget, contained in paragraph 50 of the Chairman's first letter, cannot be considered satisfactory.

(True Extract.)

for *Ag. Secretary to Government.*

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

Ed. P. Seetharamu.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. P. KRISHNASWAMI NAYUDU Garu, Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 16th January 1898, No. 34.

I have the honour to submit the revised estimate for 1897–98 and budget estimate for 1898–99 of the Vizagapatam Municipality.

REVISED ESTIMATE FOR 1897–98.

2. The total receipts during the year 1897–98, according to the revised estimate now submitted, including the opening balance, amount to Rs. 5,02,940, of which Rs. 2,53,940 will be expended during the year, leaving a balance of Rs. 2,49,000 as detailed below :—

	Rs.
(*a*) Municipal fund	— 2,590
(*b*) Water-tax „	2,51,590
Total ..	2,49,000

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

BUDGET ESTIMATE FOR 1898–99.

4. *Opening Balance.*—The closing balance of the revised estimate is adopted as opening balance of the budget.

Receipts.

5. The receipts amount to Rs. 93,930 against Rs. 1,91,370 in the revised estimate. The decrease chiefly occurs in the contribution and loan granted by Government in furtherance of water project.

6. The budget closely follows the revised estimate.

7. *Tax on Arts.*—The demand for the current year is Rs. 4,470. 95 per cent. of this, together with the balance remaining uncollected at the close of the year, will be the collections (Rs. 4,440) under the head for the year to come.

8. *Tax on Buildings.*—The arrears at the close of the year 1897–98, namely, Rs. 880, will be collected. The demand for the current year is Rs. 20,090 and there is a likelihood of its being increased by general revision of rent value of houses during the year, which is estimated to fetch Rs. 2,100. Deducting Rs. 100 from this increase, on account of the removal of Fishermenpeta, the net demand will be Rs. 22,000, leaving a margin of Rs. 90 for remission by council on appeal. 95 per cent. of this demand is estimated as receipts under this head. The total collections of arrears and current will, therefore, be Rs. 21,780.

9. *Tax on Lands.*—The current demand of Rs. 790 and the arrears of 1897–98 will be collected during the year.

10. *Water-tax.*—The demand under this head is Rs. 17,710. The net demand, after remitting Rs. 80 on appeal, will be Rs. 17,630. 95 per cent. of this and the arrears at the close of 1897–98 will be collected during the year. The increase

contemplated under house-tax by revision of rent value of buildings is also applicable to this head *mutatis mutandis*, and credit has therefore been taken for such increase.

11. *Tax on Vehicles, Animals and Carts.*—The decrease as compared with the revised estimate is due to the large arrears outstanding at the close of the year 1896–97.

12. *Tolls.*—The estimated increase over the revised estimate is due to the payment of the penal interest by farmers on their overdue kists.

13. *Sale-proceeds of Land.*—The land acquired by the removal of the Fishermenpeta will be available for sale during the year. In the opinion of the council, this will not fetch more than Rs. 15,000. The extent of land acquired up to date is 27,300 square yards, and the council has incurred an expenditure of Rs. 25,000 in this concern. The transaction will result in great loss to the council, unless at the time of the sales competition becomes brisk.

14. *Sale of old Materials.*—As in 1897–98, it cannot be expected that there will be any unforeseen extraordinary items of receipt under this head. Rs. 30 are estimated during the year to come.

15. *Warrant Fees.*—Rs. 100 are estimated under this head with reference to section 104 of Act IV of 1884 as amended by Act III of 1897.

16. *Grants from Government—Education.*—The figures communicated by the Director of Public Instruction have been adopted and are entered.

17. *Grants and Contributions—(d) Water-supply.*—In 1896–97, the Government contributed Rs. 1,40,000, and in the revised estimate credit was taken for Rs. 70,000 under this head. The balance of Rs. 500 which makes up the moiety of Government contribution towards the water project is taken credit for.

18. *Private Scavenging.*—The decrease as compared with the revised estimate is due to the large arrears which remained uncollected at the close of 1896–97.

19. *Loans from Government.*—With reference to G.O., No. 22 M., dated 11th January 1897, the Government paid Rs. 1,50,000 in 1896–97. During 1897–98 Rs. 50,500 were offered. Credit has therefore been taken under the head for the balance of Rs. 10,000.

Expenditure.

20. *New Works—Grant 1, (a) Communications.*—In the site acquired by the removal of Fishermenpeta, roads are required to be constructed. For this purpose Rs. 1,000 are provided in the budget.

21. *Buildings.*—A double iron latrine purchased during the year will have to be fitted up at a cost of Rs. 471.

As recommended by the Sanitary Commissioner in his inspection notes embodied in G.O., No. 479 M., dated 20th March 1896, it is proposed to construct a rubbish incinerator (Robert's Patent) in the centre of the town. This will minimise the difficulty now felt by the council in the proper disposal of rubbish, the present sites in town having been condemned by that officer. A sum of Rs. 2,000 is, therefore, provided for this purpose. With a rubbish incinerator in the centre of the town, the rubbish carts will make more trips to and fro and the number of carts may with advantage be reduced. There will, therefore, be some saving under Grant 3, (5) (*a*) (ii) "Other charges—Purchase and hire of carts, &c." The total sum provided under buildings is Rs. 2,470.

22. *Drainage.*—The idea of opening a sewage farm is brought to an accomplished project, and a sum of Rs. 102 was provided for levelling and raising the site in the revised estimate. Rs. 700 are required to complete the sewage channel and other arrangements to the farm. Rs. 300 are required for the construction of new drains.

23. *Water-supply.*—The work of supplying drinking-water to the town from Mudassallora is in progress. As noted in the memorandum on the revised estimate, a sum of Rs. 1,59,091–9–8 was spent for the work and for compensation. The balance of the estimated amount for the project is provided for expenditure during the ensuing year.

24. *Repairs—Communications.*—50 per cent. of the receipts from tolls is allotted under this head.

25. *Drainage.*—This is the usual provision for the following :—

		Rs.
(*a*) Removing sand from drains	.. ..	250
(*b*) Bailing sewage water	.. ..	150
(*c*) Repairing drains in the town	.. ..	600
	Total ..	1,000

26. *Water-supply.*—As the provision under this head in the revised estimate is considered inadequate, the allotment is increased by Rs. 200 to meet the requirements of the early part of the ensuing year.

27. *Establishment.*—The present establishment consists of—

		Rs.
1 Overseer on a salary of	.. ..	40
Horse allowance	.. ..	12
1 Maistry on	.. ..	12
1 Lascar	.. ..	4
	Total ..	68 a month.

It is contemplated to reduce the pay of overseer to Rs. 30 and to discontinue the horse allowance he has hitherto drawn, for the Secretary (an officer with engineering qualification) will be the chief executive officer for the purpose of public works and that a man of sub-overseer's grade will be sufficient under his immediate control. The amount required will, therefore, be as follows :—

		Rs.
1 Sub-overseer	.. ..	30
1 Maistry	.. ..	12
1 Lascar	.. ..	4
	Total ..	46 a month,

or Rs. 552 a year. A sum of Rs. 48 is also required for the cost of stationery and printing charges. The provision will, therefore, be Rs. 600.

28. *Contribution to Works.*—The second instalment of the contribution towards the Turner's choultry is omitted for want of funds.

29. The total allotment under Grant 1 is Rs. 2,76,130.

30. *Grant 2, Education.*—The figures communicated by the Director of Public Instruction are adopted.

31. *Normal Stipends.*—Provision is made for the training of two teacher-pupils for the next year.

32. *Result Grants.*—Provision is made with reference to the requirements for expenditure under the head, as the result schools are working satisfactorily and earning grants in excess of the assignment.

33. *Inspection Establishments.*—The work of the superintendent of the municipal schools was reported to be satisfactory, and the pay allowed to the post being small, it will be found, as noted by the Assistant Inspector, difficult to fill the post by a qualified person should a vacancy occur. The Educational officers propose to raise the pay of the present incumbent, who is qualified and trained, from Rs. 20 to Rs. 25 a month. Provision is accordingly made in the budget.

34. *Common Gymnasium Establishment.*—The gymnastic instructor in the service of the council is a trained man and his pay also requires some change. It is therefore proposed to raise it from Rs. 12 to Rs. 15 a month.

35. *Grant 3, Sanitation and Medical Services.*—At the request of the civil hospital committee, the District Medical and Sanitary Officer represented that the contribution towards the upkeep of that institution is inadequate to the medical relief and surgical aid rendered by it to the townspeople and stated that the committee have

made and are making considerable improvements for the accommodation of patients and have rebuilt the operation room, which will shortly be equipped with fittings from England, necessitating heavy outlay of expenditure and requested that the contribution may be increased; hence the increase by Rs. 200.

36. *Vaccination Contingencies.*—The provision under this head is raised by Rs. 90 against the budget figure. The following are the details :—

		Rs.	A.	P.
(*a*) Lanoline paste for 1,800 cases, at 1 anna per case	.. ..	112	0	0
(*b*) Rewards to vaccinator	.. ..	37	8	0
(*c*) Stationery	.. ..	10	0	0
(*d*) Printing and other charges, including the cost of scarifiers	..	30	0	0
Total	..	189	8	0

or Rs. 190 in round figures.

37. *Conservancy Establishment.*—The annual increment of Rs. 2 to the pay of the sanitary inspector is provided, as also horse allowance at Rs. 10 a month to his assistant. The services of four diggers will be dispensed with. Providing for all these changes, the monthly expenditure under the head will be Rs. 698-8-0, or Rs. 8,382 a year. Rs. 8,380 are entered in the budget.

38. The council is not satisfied at the sweeping reductions proposed by the Sanitary Commissioner (*vide* inspection notes embodied in G.O., No. 479 M., dated 20th March 1896) in the number of sweepers and scavengers in the municipal employ without furnishing it the data on which his scheme had been propounded. This by no means represents that the council considers the present establishment sufficient and incapable of reduction. Before the end of the current year, the roads and drains in the town will be surveyed with a view to find out whether the same amount of work is turned out by the same number of men on similar duty employed in different wards. The Sanitary Commissioner will be addressed to inform the council the data of work to be turned out by each sweeper, scavenger or drain-flusher, as to the area of roads to be swept, the number of latrines to be cleansed, and the length of drains to be flushed with reference to sex. The council will then be in a position to submit a detailed scheme for the reorganisation of the conservancy establishment, giving effect to the proposals of the Sanitary Commissioner to a greater or less extent.

39. *Cholera Charges.*—Rs. 750 are provided under this head. This sum has been found ample during the late cholera epidemic which lasted for five months, notwithstanding the temporary establishment maintained during the whole of that period.

40. *Plague Charges.*—Rs. 750 are provided for plague observation. This includes the pay of a third-class hospital assistant, with conveyance allowance for observing passengers returning from plague-infected areas as well as that of peons required for watching the sheds at Waltair station and in town.

41. *Contingencies.*—A sum of Rs. 100 is provided for the purchase of books and periodicals pertaining to sanitary science; hence the increase over the revised estimate.

42. *Grant 4.*—The provision under lighting contingencies is the same as last year. It is proposed to increase the number of existing lights by fifteen.

43. *Choultry Contingencies.*—The provision under this head is decreased to Rs. 1,000 as it is proposed to substitute dry grain for rice in the diet.

44. *Grant 5, Office Establishment.*—In accordance with the scale laid down in G.O., Mis. No. 1465, dated 21st June 1897, the pay of the secretary is fixed at Rs. 150 per mensem. No change is contemplated in the present staff. The pay of the manager has been reduced to Rs. 40, but the council resolved to grant him a personal allowance of Rs. 20 per mensem so long as he retains that post for reason of his long and meritorious service rendered to that body. The amount that will, therefore, be required for the next year is Rs. 1,401 + 1,800 = 3,204. Rs. 3,200 are entered in the budget.

45. *Inspection.*—As suggested in paragraph 2 of G.O., No. 1465 M., dated 21st June 1897, the carriage allowance to Chairman is removed from the budget.

46. *Office Contingencies.*—Rs. 800 are required for expenditure. The following are the details :—

	Rs.
House-rent	480
Contingent charges at Rs. 20 a month	240
Furniture to Secretary	80
Total ..	800

47. *Repayment of Loan.*—Rs. 7,020 are required to meet the second instalment of the loan granted by Government and Rs. 10,000 are to be paid to the district board. Rs. 17,020 are, therefore, entered in the budget. Half of the loan given by the district board will be liquidated during the year. It will have to be considered ere long how the council will repay the balance of debt in the face of its opinion that the land acquired up to date cannot fetch more than Rs. 15,000 unless the policy of starving works of public utility to minimise expenditure is to be continued further.

48. *Interest.*—Rs. 750 will be due to the district board. Out of a loan of Rs. 2,10,500 granted by Government for the water project, Rs. 7,020 will be paid towards principal in 1897–98. The interest on the loan—the first instalment—will be Rs. 8,647–14–4. The total to be debited to this head will be Rs. 9,397–14–4 or Rs. 9,400 in round figures as provided in the budget.

49. *Closing Balance.*—The budget closes with a balance of Rs. 2,870 or 3·05 per cent. of the receipts.

50. The delay in the submission of the budget was unavoidable, as two meetings that were convened for the purpose had to be postponed for want of quorum, and the third one convened on 7th instant was prolonged for two days in succession, with the result that it was freely discussed and considerably modified.

Memorandum.

Receipts—Revised Estimate.

Tax on Arts.—The current demand is Rs 4,920 against Rs. 5,954 in 1896–97. The decrease in the demand is due to the assessment of tax with reference to the estimated monthly income of the assessed. Rs. 450 will be remitted on appeal and calculating collections at 95 per cent., Rs. 4,245–8–0 may be collected after allowing Rs. 34–8–0 under writes-off.

2. The arrears demand on 1st April 1897 was Rs. 1,155–13–6. Rs. 885–5–6 will be collected and Rs. 270–8–0 have to be written off. The revised estimate is therefore Rs. 5,130–13–6 against Rs 5,970 anticipated in the budget. The receipts under this head have been a progressive and an elastic one; but the operation of the revised schedule in the Amended Act dwindles this to a considerable extent.

3. *House-tax.*—The arrears at the close of the year 1896–97 were Rs. 4,200–12–6, of which Rs. 50 are irrecoverable and the balance of Rs. 4,150–12–6 will be adjusted within the close of the year. The current demand under this head assessed at the enhanced rate of Rs. 8½ per cent. sanctioned in G.O., Mis. No. 2429 M., dated 5th November 1897, is Rs. 20,240–4–0, of which Rs. 150–4–0 will probably be remitted by the council on appeal. The net demand is therefore, Rs. 20,090. Of this Rs. 122–8–0 will be remitted on account of vacant houses, &c., and Rs. 19,085–8–0 or 95 per cent. will be collected. The increase in the demand is also attributable to the assessment on new houses and to the revision of the rent value of some of the houses. The total collections expected to be realised under this head will be Rs. 23,236–4–6 or Rupees 23,230 in round figures, which is entered in the revised estimate.

4. *Land-tax.*—Out of the current demand of Rs. 790, 95 per cent. is expected to be collected within the year. Rs. 125–3–0, the uncollected balance at the close of the last year, will also be adjusted. The entry in the revised estimate is, therefore, Rs. 875–3–0 or Rs. 870 in round figures.

5. *Water-tax.*—While reviewing the budget for the current year, the Government entered Rs. 6,000 as collections under this head, keeping in view the rate

sanctioned by it in paragraph 3 of G.O., No. 22 M., dated 11th January 1897; but on the representation of the council, that the assets under the tax at this low rate will not meet its liability to contribute towards sinking fund and payment of interest, the Government, in its order, Mis. No. 2429 M., dated 5th November 1897, sanctioned the levying of this tax at 8 per cent. on the rent value of buildings in parts which will be benefited by the service and at ¼ per cent. in parts not benefited by such service. At this rate, the demand under this head amounts to Rs. 15,881–10–7; allowing Rs. 51–10–7 under remissions by council on appeal, the net demand will be Rs. 15,830; calculating the collections at the rate of 95 per cent., the amount that will be realised is Rs. 15,038 or Rs. 15,040 in round figures. This figure has therefore been entered in the revised estimate.

6. *Tax on Vehicles and Animals.*—The increase under these heads is due to the increase in rates provided in schedule B annexed to Act IV of 1884 as amended by Act III of 1897; the levy of which was sanctioned in G.O., No. 1627 M., dated 20th July 1897.

The collection of the arrears outstanding at the close of last year also contributes towards the increase.

7. *Tolls.*—The monthly income under this head amounts Rs. 1,071 as shown below :—

	Rs.
Bowdara gate	677
Katakamvari gate	250
Turner Pontoon bridge	91
Dolphin's Ferry tolls	53
Total ..	1,071

or Rs. 12,852 a year; of this, Rs. 6,465–15–2 have been collected and Rs. 640–9–2 were paid to the District Board on account of its share. The probable collections during the next four months would be Rs. 5,935. The decrease as compared with the budget was due to the lack of competition at the time of sales by which the monthly income under this head is less by Rs. 17 than that of last year.

8. *Sale-proceeds of Lands and Buildings.*—Owing to the prevalence of famine during the first half of the year, the acquisition of land occupied by fishermen huts (Jalaripeta and Kadiri street) was not undertaken up to the month of October 1897. Almost all the thatched houses and round huts have since been acquired, and the work will be completed by the end of the current month. The land thus acquired will not be available for sale till it is surveyed, levelled and allotted into blocks, which will be done before the end of the current year; provision for this purpose is made elsewhere.

9. *Sale of old materials.*—The old materials of the huts and houses acquired in the fishermenpeta can be sold, in the opinion of the council, for Rs. 2,000. Hence the entry.

10. *Sale-proceeds of Night-soil, Street Refuse.*—The cultivators in these parts are ignorant of the value of night-soil as a manure. Hence there is no demand for it. The amount that can be realised by the sale of street refuse is small.

11. *Income from Slaughter-houses and Cart-stand Fees.*—The renters of the slaughter-houses and cart-stand fees sustained a great loss during 1896–97, and at the time of sales the competition was dull. There was a decrease of Rs. 60 in the former and Rs. 225 in the latter.

12. *Private Contributions for works.*—There is no likelihood of obtaining any contributions as in the case of last year; but only the collections of local subscriptions on account of poor-house are entered in the revised estimate.

13. *Grants from Government—Education.*—The educational officers did not recommend any of the pial schoolmasters to be admitted in the training school in the town. Hence the contribution towards the stipends of such pupils cannot be fully collected, as entered in the budget. As only Rs. 19 were spent, Rs. 10 can be expected under this head.

14. *Fishery Rents.*—As for reasons stated in paragraph 11 the income under this head has fallen during the current year.

15. The closing balance of the year 1896–97 is adopted as opening balance for the revised estimate.

EXPENDITURE.

16. *Grant 1, New Works and Communications.*—The budget for the current year provided Rs. 2,000 under this head for constructing roads in the site acquired by the removal of Fishermenpeta. As the acquisition could not be undertaken till famine was practically over (the Divisional officer having been engaged on famine duty) the budget provision was availed of for some other new works under the same head as detailed below :—

		RS.	A.	P.
(1)	Constructing a road to Neralla Konéru	92	5	11
(2)	Do. roads in Thepparavapalam in the site acquired for the accommodation of fishermen ..	1,078	11	5
(3)	Do. culverts in Allipore-Dondaparti road	154	7	6
(4)	Do. road from Allipore to Dondaparty	107	6	0
(5)	Tunnel in do. do.	42	8	3
(6)	New culvert in Allipore-Dondaparty road	119	12	3
(7)	Two culverts do. do.	149	15	7
	Total ..	1,775	2	11

Roads in the site acquired by the removal of Fishermenpeta cannot be commenced within the close of the year, as it will take some time before the whole site is levelled and surveyed. It will be then that the land necessary for roads can be plotted. The total amount required for expenditure is therefore Rs. 625. The revised estimate will be therefore Rs. 2,400.

17. *Buildings.*—The expenditure under the head during the last eight months of the year was Rs. 872–12–0 as detailed below :—

		RS.	A.	P.
(1)	Construction of iron latrine—Cost of materials	729	12	9
(2)	Constructing temporary latrines	123	0	0
(3)	do. incinerator	19	15	3

The amount required for expenditure during the next four months will be as follows :—

		RS.
(1)	Constructing temporary tatty latrines	77
(2)	Improvements to sheep slaughter-house	100
	Total ..	177

The revised estimate will therefore be Rs. 177 + 873 or Rs. 1,050 in round figures.

18. *Drainage.*—The budget provided Rs. 5,000 under this head; but the council reserved the right of utilising this amount for famine works in case of emergency. A sum of Rs. 282 was spent in constructing drains in the town and Rs. 44 were spent in levelling the sewage farm. Of the balance, the council transferred Rs. 2,538–1–8 to the head interest, and Rs. 1,390 for famine expenditure, the amount required for outlay during the next four months will be as follows :—

		RS.
(1)	Sewage	168

The revised estimate will therefore be Rs. 326 + 168=494 or Rs. 490 in round figures.

19. *Water-supply.*—The water-supply scheme sanctioned in G.O., No. 22 M., dated 11th January 1897, had already been commenced, and a sum of Rs. 1,50,000 was placed at the disposal of the Superintending Engineer, 1st Circle. A further sum of Rs. 8,911–9–8 was also placed at the disposal of the Huzur Deputy Collector for payment as compensation to the villages of Mudasallava, Nellore and Gollalapalem for

houses and to the Maharajah of Vizianagram for the land. The work of raising the bund is still in progress and the amount at the disposal of the Superintending Engineer is more than sufficient to meet the requirements during the year. During the first eight months of the current year, the town suffered from scarcity of water and the council incurred the following expenditure under this head :—

		RS.	A.	P.
(1)	Reconstructing Pallapu well	167	10	2
(2)	Constructing a well in cart-stand	84	12	7
(3)	Sinking a well in Dondaparti	4	13	6
(4)	,, two wells in Chakirévu	17	11	0
(5)	,, three in Dyke's tank	16	0	0

As the north-east monsoon had partially failed, scarcity for water will very soon be felt. A further sum of Rs. 100 will be required for outlay during the next four months and has therefore been provided.

20. The revised estimate will therefore be Rs. 1,59,202+100=1,59,302 or Rs. 1,59,300 in round figures.

21. *Miscellaneous.*—The site acquired by the removal of Fishermenpeta will have to be levelled and allotted into blocks, for this purpose, a sum of Rs. 350 is required; Rs. 53 were spent already in reclaiming the site overgrown with rank vegetation. Rs. 400 in round figures is the figure entered in the revised estimate.

22. *Repairs—Drainage.*—The budget provides only Rs. 700 for the following works :—

		RS.
(1)	Repairing drains leading to swamp	400
(2)	Removing silt from drains	150
(3)	Bailing out sewage water	150

During the first eight months of the year the drains of Kottapeta were choked with sand at the time of the rains and it was with much difficulty these were cleared. A drain in Kanchari Street has been repaired at a cost of Rs. 96–6–0, when there was scarcity of water, the drains in the town were flushed with sea water. This was continued up to the end of July. A sum of Rs. 70 was spent every month on this account. The amount spent during first eight months of the year was Rs. 746–7–0 as shown below :—

		RS.	A.	P.
(1)	Bailing sewage water	92	12	0
(2)	Flushing drains with sea water	366	5	4
(3)	Repairs to drains	114	0	2
(4)	Removing sand from the drains of Kottapeta	173	5	6
	Total ..	746	7	0

Rs. 250 are required for outlay during the next four months of the year for converting some of the angle-shaped drains into oval-shaped ones.

23. *Contribution to Others for Public Works.*—Council resolved to pay Rs. 2,000 as contribution towards the construction of Turner's Choultry and paid Rs. 500 during the current year, and also promised to pay a similar sum but the financial position of the council does not permit it to fulfil its promise.

24. *Grant 2, Stipends to Normal Students.*—As explained in paragraph 13 *supra*, there was no expenditure under this head. Rs. 19 were spent during the first eight months of the year, and there is no probability of incurring any expenditure during the next four months of the year. Rs. 20 are therefore entered in the revised estimate.

25. *Inspection Contingencies.*—Rs. 17 was spent in the first eight months of the year for printing forms, &c. Rs. 20 are entered in the revised estimate.

26. *Building Grants.*—Out of the amount of Rs. 523–5–4 sanctioned by the council on account of constructing Middle school department in the London Mission High school, Rs. 200 were paid during the first eight months of the year and Rs. 100 are provided for payment within the next four months, and also Rs. 44 for payment to results schools for rents and furniture grants. Hence the increase.

27. *Drawing Master.*—The amount communicates by the Educational Department is entered.

28. *Grant 3, Vaccination Contingencies.*—The increase over the budget is required to meet the cost of the printed forms and to the extra pay to which the vaccinator is entitled, and also to meet the cost of lanoline paste and vaccine scarifiers.

29. 5 (*b*) *Private Scavenging Contingencies.*—Two night-soil carts were purchased at a cost of Rs. 294 for the use of the town. Iron receptacles for these are required to be fitted into them. A sum of Rs. 192 at Rs. 16 each is therefore required for 12 receptacles.

30. *Grant 4, Choultries and Contingencies.*—At the time of preparation of the budget for the current year, famine was not anticipated. When tenders for the contract of food articles for poor-house were invited in the month of March, relief camps had been opened and the prices of food-grains had risen abnormally high. The council accepted the lowest tender, though the accepted rates were higher than those prevailing at the time of the preparation of the budget. The average expenditure incurred in dieting the inmates of the poor-house was not less than Rs. 150 a month. Every precaution was taken to curtail the expenditure and to reduce the number of inmates. Rs. 1,300 were already spent and Rs. 600 will be required for the next four months. Hence the increase over the budget.

31. *Fire Contingencies.*—Rs. 50 are required for repairs to fire-engine and Rs. 20 for the purchase of hooks to pull down roofs of houses on fire. Rs. 70 are therefore entered in the revised estimate.

32. *Printing Charges.*—The increase over the budget is owing to the increased number of meetings convened during the first eight months of the year. The number of meetings held during the last eight months was 31.

33. *Famine Allowance.*—In the month of July, the conservancy and drain flushing establishments were allowed famine batta of Re. 1 per head. This was continued up to the end of October when the council resolved to reduce the allowance by one-half and to discontinue it from 1st January 1898. This was due to the prices of food-grains remaining stationery as was in famine time, though famine was practically over. It is expected there will be a fall in the price of food-grains owing to favourable season and a prospect of good harvest. The expenditure during the first eight months was 1,343. The revised estimate will therefore be Rs. 254 + 1,343 = 1,597 or Rs. 1,600 in round figures.

34. *Grant 5* (2) *Inspection.*—A sum of Rs. 52 was paid to M.R.Ry. B. Suryanarayanasastri Garu, B.A., B.L., up to 10th April 1897, and ever since no payment has been made. The office of Chairman was filled up by election—*vide* Notification, dated 7th September 1897.

Provision is also made to the allowance for the present Chairman from the date of his appointment at Rs. 40 a month. Rs. 230–10–8 are therefore entered in the revised estimate.

35. *Office Contingencies.*—The municipal office has been shifted to another spacious building, the rent of which is fixed at Rs. 40 per mensem. Rs. 120 are required to meet the increase in expenditure under house-rent. The usual contingent expenses amount to Rs. 100 and Rs. 29 for some miscellaneous expenditure. The amount already spent is Rs. 451. The revised estimate will therefore be Rs. 900 and hence the increase.

36. *Repayment of debt.*—The loan generally granted by the Government, as per G.O., No. 22 M., dated 11th January 1897, was paid by instalments as shown below :—

	Rs.
March 1897	1,50,000
September 1897	48,000
Total ..	1,98,000

The balance Rs. 2,500 will be taken during the current year. The first instalment of Rs. 7,020 will have to be paid within the close of the year. For reasons stated in paragraph 8 *supra*, the first instalment of the loan from the district board cannot be repaid.

37. *Interest.*—Rs. 1,000 is due to the district board at 5 per cent. and Rs. 4,202 at 4¼ per cent. on the loan granted by Government for the second half of the year. Rs. 3,528 have already been paid to Government up to the end of September. Rupees 8,730 will therefore be entered in the revised estimate.

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 8th March 1898, No. 558-S.

With reference to the Vizagapatam Municipal Budget for 1898–99, I have the honour to state that the allotment therein made for conservancy is Rs. 15,900 against Rs. 15,840 provided in the current year's budget. The horse allowance proposed to be given to the two certificated sanitary inspectors in the service of the municipality should be raised from Rs. 10 to Rs. 15 each. The re-organization of the conservancy staff advised in paragraph 3 (*c*) of my inspection notes recorded in G.O., No. 479 M., dated 20th March 1896, has not yet engaged the council's attention.

R.C. No. 5.

Forwarded to the Collector of Vizagapatam.

(Signed) J. S. HEANEY,
Assistant Collector.

22nd January 1898.

R.C. No. 199.

Submitted to Government.

2. The financial position of the council is not what it might be. It has spent Rs. 20,200 in acquiring the houses composing the fishing village in the neighbourhood of the port, which is an eyesore and a sanitary danger, but this sum has sufficed only for the acquisition of the thatched houses, and there still remains the acquisition of the tiled ones to be effected, while nothing has yet been realized by the sale of the acquired house-sites, nor will anything be so realized until a good deal more money has been spent on laying out the land. Under these circumstances, I am afraid that the retrenchments of expenditure proposed in the budget estimate for 1898–99 are unavoidable.

3. In G.O., Mis. No. 1795 M., dated 18th August 1897, the council was permitted to postpone the appointment of a secretary till the end of September 1897, when it was directed to apply again if a further exemption was deemed desirable. The council held a meeting on 17th September and resolved to appoint a secretary from 1st October and appointed a sub-committee to report as to the pay of the post and qualifications necessary. The sub-committee's report was considered by the council on 16th December, and it was resolved that the pay of the secretary should be fixed at Rs. 150. It was further resolved to invite applications up to 10th February.

4. It will thus be seen that the council has not complied with the order of Government, either by appointing a secretary or by applying for exemption.

5. This budget estimate provides for a secretary on Rs. 150 per mensem, but at the budget meeting a proposal was made that the provision for the pay of the secretary should be omitted, as the financial position of the council would not permit that appointment during the year. The Chairman ruled the motion out of order under section 30 (*b*) of the Amended Municipal Act, as he held that the resolution of 16th December re-affirmed that of 17th September and could not be modified within three months except as permitted by that section.

6. Another member then proposed that, "as the carrying out of the resolution, passed on 17th December 1897, without the budget before it, regarding the appointment of the secretary is found during the discussion of the budget to be impracticable, the council resolves the postponement of the carrying out of the resolution till such time as the finances of the council permit it to do so." The Chairman overruled this motion also and did not put either of them to the vote.

7. Against the Chairman's action in overruling these motions, seven members of the council have forwarded to me a minute of dissent. It seems to me that the Chairman was right.

8. I forward, herewith, for the information of Government, a letter from the Chairman, No. 66, dated 25th January 1898, which gives his views of the financial position.

VIZAGAPATAM,
3rd *February* 1898.

(Signed) R. GOVINDA ROW,
for *Ag. Collector.*

R.C. No. 6.

Forwarded to the Collector of Vizagapatam.

22nd *January* 1898.

J. S. HEANEY,
Assistant Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th February 1898, No. 1031.

I have the honour to state that the provision made for education in the budget estimate of the Vizagapatam Municipality for 1898–99 may be accepted, with an addition of Rs. 100 to the allotment for building and furniture grants to enable the council to sanction such grants to a larger number of schools. The net expenditure proposed under Grant 2 will then be Rs. 5,040 (5,420—380), which is only about 8 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 12th February 1898, No. 158.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Vizagapatam Municipality for the year 1898–99 is sufficient and calls for no further remarks.

Vizagapatam Mc Budget for 1898-99.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 7782 of 1898, dated 16. 1. 98 from the Ch. Mc Vizagapatam
Current No. 8792 of 1898, dated 3. 2. 98 from the D.P.I.
Current No. 7742 of 1898, dated 12. 2. 98 from the Surgeon General
Current No. 998 M of 1898, dated 8. 3. 98 from the Sanitary Comr

Order. No. 618 M dt 21/3/98

The estimated receipts and charges of the Vizagapatam Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

Receipts.	Actuals, 1896-97	~~Budget~~ Revised Estimate, 1897-98.	~~Revised~~ Budget Estimate, 1897-98.	Budget Estimate 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Balance brought forward	12635	31570	21370	24200	241200
Tax on Arts	5091	5170	6010	4480	
Tax on Buildings and Lands	16492	24130	17110	22640	20740
Water-Tax on Buildings and Lands	..	15060	6000	17440	
Tax on Vehicles and Animals	2661	3380	2840	3050	
Tax on Carts	323	780	410	740	
Tolls	12013	11760	11940	11850	
Realizations under Special Acts	..	100	100	100	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	236	2230	3060	15250	
Conservancy Receipts	15	50	30	30	
Fees and Revenue from Educational Institutions ..	39	40	40	40	
Fees and Revenue from Medical Institutions					
Income from Markets and Slaughter-houses	1823	1830	1810	1820	
License fees	127	300	200	300	
Other fees	1194	1090	1270	1150	
Fines under Municipal and other Acts	53	660	660	660	
Interest on Investments and premium on Loans ..					
Grants and Contributions from Government	14014	~~70300~~ 1300	70360	~~860~~	20860
Do. from Local Boards	700	700	700	100	
Do. from other bodies	3337	370	460	160	
Recoveries for services to private individuals	2049	2560	2410	2280	
Miscellaneous	443	360	470	380	
Loans	17000	60500	50500	~~10000~~	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund					
Advances Recovered	7	-	-	..	
Total ..	36936	~~502440~~ 311570	417400	~~342930~~ 240700	84323

181370

Charges.	Actuals, 1896-97	~~Revised Budget~~ Estimate, 1897-98	~~Budget~~ Revised Estimate, 1897-98	Budget Estimate, 1898-99	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications					
Buildings	3357	2400	2000	1000	
Drainage	2632	1050	2000	2470	
Water-supply	239	490	5000	1000	
Repairs—	111	159300	311000	262090	
Communications	134	40	50	100	
Buildings	5812	5900	5900	5920	
Drainage	717	700	700	700	
Water-supply	1963	2550	2260	2500	
Establishment	416	440	440	640	
Tools and Plant and other Stores	863	850	850	~~600~~	860
Contributions for Public Works	118	50	50	50	
		500	500		
Total ..	16362	174630	330750	~~277490~~	277390
Grant 2.					
Training Schools	303	20	120	120	
Municipal Schools—					
(*a*) On the Salary System					
(*b*) On the Salary Result System	2				
Grants-in-aid—	1320	1350	1350	~~1200~~	1250
(*a*) Salary grants	808	900	900	900	
(*b*) Result grants	1669	1700	1700	2000	
(*c*) Building, Furniture, &c., grants	32	400	30	~~110~~	240
Inspection	252	260	250	310	
Miscellaneous	320	550	760	580	
Total ..	4704	5180	5380	~~5920~~	5370
Grant 3.					
Hospitals and Dispensaries	2400	2400	2400	2600	
Contributions	370	440	440	440	
Vaccination	373	400	320	410	
Registration of Births and Deaths	658	730	730	730	
Conservancy, Road-cleaning and Road-watering ..	15539	16030	15840	15400	
Total ..	19340	20000	19730	20080	
Grant 4.	70				
Lighting	2669	2620	2620	2620	
Markets and Slaughter-houses	132	140	140	140	
Choultries	1502	2290	1590	1390	
Travellers' Bungalows	162	190	190	190	
Avenues	8148	28670	26910	710	
Public Garden, Survey of Land, Fire and other charges ..					
Grant 5. Total ..	12614	33910	31450	5052	
Supervision and management	4687	4450	4550	6060	5980
Repayment of Debt	..	617~~8~~20	10000	~~4720~~	13870
Interest on loan	109	1358~~720~~	1000	~~240~~	9680
Advances Recoverable	3	20	..	..	
Refunds					
Discount					
Pensions and Gratuities					
Investments		25~~1~~740			
Grand Total ..	57819	~~253~~740	402860	~~346~~	337420
Balance	311567	~~2~~24200	14540	~~270~~	5810
	369346	~~2~~49~~2~~40	417400	343230	

Revised Estimate for 1897-98. 48

2. The current receipts and charges are now estimated at Rs.1,91,370 and Rs.2,53,940 respectively against Rs.2,03,700 and Rs.4,02,860 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under sale-proceeds of lands, is partly counterbalanced by an increase under the tax on buildings and water-tax, while the decrease in the charges which appears mainly under grant 1 and repayment of debt, is partly made good by an increase under grant 4 and interest on loan. The collections under the principal taxes and the expenditure on repairs-buildings during the first eight months of the year were very unsatisfactory. With reference to the budget estimate of Provincial loans and grants to Municipalities for 1898-99, the credit taken under grants from Government on account of water works will be reduced by Rs.20,000, while that under loans will be raised by Rs.10000. The transfers of funds referred to in para 18 of the Chairman's memorandum are approved. The sanction of Government has not been obtained for the payment of famine batta to the Municipal servants referred to in para.55 of the Chairman's memorandum. This should be done without delay. The allotments for repayment of loan and interest will be reduced from Rs.7,020 and Rs.8,750 to Rs.6,170 and Rs.7,580 respectively, with reference to ~~the~~ actual requirements. The balance to be carried forward to the ensuing year's budget will be

Rs.

Rs.2,41,200.

Budget estimate for 1898-99.

5. Receipts. The receipts for 1898-99 are put down at Rs.93,930 against the revised estimate of Rs.1,81,570, the decrease which occurs chiefly under grants from Government and loans being partly counterbalanced by an increase under sale-proceeds of lands. Under sub-section (5) of section 66 of the District Municipalities Act, the general revision of assessments under the tax on buildings referred to in para.8 of the Chairman's first letter cannot take effect in 1898-99. The estimated receipts under this head will therefore be reduced by Rs.1,900. With reference to the budget estimate of Provincial loans and grants above referred to, credit will be taken for an additional grant of Rs.30,000 on account of water-works and the amount taken credit for under loans will be struck out.

4. Charges (1) The probable charges are entered as Rs.3,40,060 against Rs.2,51,740 in the revised estimate, the increase being chiefly under grant 1 and repayment of debt.

(2) Grant 1 The proposals of the Municipal Council, in para. 27 of the Chairman's first letter, to reduce the salary of the overseer from Rs.40 to Rs.30 and to discontinue his horse allowance do not commend themselves to the Government and cannot therefore be aproved.

(3) grant 2 The increases in the salaries of the inspecting school master and common gymnastic instructor, proposed in paras. 53 and 54 of the Chairman's first letter

letter, are sanctioned, but the alterations in the establishments of the Municipal schools, which from the proposition statement and statement II-B appear to be contemplated cannot be approved until the necessity for them is explained. As recommended by the Director of Public Instruction in his letter read above, the allotment for building and furniture grants to aided schools will be raised by Rs.100.

(4) Grant 3 The alterations in the conservancy establishment, proposed in para 57 of the Chairman's first letter, are sanctioned. The suggestion of the Sanitary Commissioner in his letter read above to raise the horse allowance of the certificated Sanitary Inspector from Rs.10 to Rs.15 per mensem will be referred to the municipal council for consideration. With reference to his remarks regarding the reorganization of the conservancy staff, his attention is drawn to para.58 of the Chairman's first letter.

~~(5) Grant 5. The sanction of Government has not been obtained for the entertainment of the third class hospital assistant referred to in para.40. This should be done without delay.~~

(5) Grant. 5 — The proposal of the municipal council to reduce the salary of its office manager from Rs.60 to Rs.40, to grant the present incumbent a personal allowance of Rs.20, and to discontinue the Chairman's carriage allowance, referred to in paras.44 and 45 of the Chairman's first letter, are sanctioned. With reference to G.O.No.1473 L, dated 22nd December 1897, the contribution for the cent-

central office establishments will be reduced from R.460 to R.578 or R.580 in round figures.

5. The allotment for repayment of debt will be reduced from R.17,020 to R.15870 and that for interest raised by R.280 with reference to the actual requirements. As revised by Government, the budget closes with a balance of R. 580 or 7.1 percent of the estimated ordinary receipts.

6. The explanation of the delay which occurred in the submission of this budget, contained in para.50 of the Chairman's first letter, cannot be considered satisfactory.

V.R. 9/3/98

21398

8

To

The Chairman, M.C., Vizagapatam.
,, Collector of Vizagapatam.
,, President, Dt. Bd. Vizagapatam.
,, Accountant-General.
,, Dir. of Pub. Instrn.
,, Surgeon-General.
,, Sanitary Board.
,, Sanitary Commissioner.
,, Sanitary Engineer.
Editors' Table.

Dupt 2/4/98

47/98

Local & Munl. (1898) Department.

CURRENT No. 784 M

UNDER SECY TO GOVT. PUBLIC DEPT. 14 FEB 98

From

The Collector of Vizagapatam

Order

Dupt Secretary

C. No. 222 of 98.

Dated 3.2.98

Received 14.2.98

Registered 14.2.98

Enclosures - 1

Spare copies -

SUBJECT.

Submitting report from the Chairman, Municipal Council, Vizagapatam regarding the financial position of the Council.

BACK PAPERS.

G.O.	No.	Department.	Date.
P	1795	do	18 " 97
"	1465	do	21 6 97
"	229	do	6 2 98
"	479	do	20 3 98
"	1602	do	4 10 98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

We the members of the Sub Committee appointed by the Council at its meeting held on the 17th September 1897 to fix the Salary and qualifications for the post of "Secretary to the Council" have the honor to submit our proposals.

2. The Secretary to the Council should be paid Rs 150 per mensem; he should be a graduate in Engineering with office experience; applications for filling up the post should be invited by advertising in the Public Press.

3. The following reductions in the establishment are recommended viz:-

(a) the post of the Head Clerk be abolished and in his stead two clerks on Rs 25 and 10 per mensem be appointed.

(b) the post of the Second lighting Superintendent be abolished and the salary of others be increased by Rs 5—

(c) The salary of the Coolies be reduced to Rs 40 per mensem.

These recommendations will effect a saving of Rs 42 per mensem which should be utilized in meeting the salary of the Secretary—

4. The horse allowances for the Chairman provided in the budget should also be utilized in meeting the salary of the Secretary.

5. Recommendations in paras 3 and 4 will release a sum of Rs. 82 per mensem, leaving a balance of Rs. 68 to be provided for. It is recommended that this should be met from the surplus (Rs 2382) resulting from the levy of the enhanced rate (8½) of tax on buildings and lands.

6. Two statements are also submitted one shewing the establishment as it is and as it will be if the above said recommendations are given effect to; and the other, the increase in revenue resulting from the levy of the water rate and the enhanced rate of the tax on buildings as well; and items of expenditure that will have to be met with from such increase in revenue.

7. Owing to the abolition of the head clerk's post two clerks are required to help the Secretary in the office work. one in registering the letters receive and the other in fair copying and dispatching letters. At present these duties are performed by the Registrar of Births and Deaths, whose proper duty is to go about the town verifying the reports to submitted by the Sub Registrars

The Sanitary Commissioner and the Government Land (in season and out of season) drawn the attention of the Council to the defective registration in Vital Statistics. By releasing the Registrar from office work he will be able to perform his legitimate duties.

8. The lighting superintendents are actually clerks helping the Head Clerk and the Accountant in their office work. They attend office during the day as other clerks do and in addition supervise the lighting of the town. Neither of them is incharge of the oil account or other lighting stores, this duty being performed by the storekeeper. The future lighting superintendents will be incharge of the oil account and lighting stores for which he may be asked to furnish a reasonable security and will supervise the lighting of the whole town.

9. As the Secretary to the Council will be a qualified Engineer, he will supervise the expenditure under Head I Public works. There will be no need than for a man with Overseer's qualification but one who has passed the Government Technical Examination for Surveyors and Draughtsmans post will suffice and the proposed Rs. 40—

considered ample.

s/d P. Krishnaswami
Chairman Mc.

s/d B. Suryanarayana

s/d M. Thomas

s/d P. V. Srinivasa Ayengar

Note.

I dissent so far from the views of the majority of the sub committee that I do not want the field of choice of candidates to be restricted by confining it to Engineering men. I believe either Engineering men or men of revenue experience should be considered qualified for the Secretary ship. I approve of the rest of the proposals in the report

s/d P. V. Srinivasa Ayengar

I think the sub committee did not resolve to do away with the 2d Superintendent of lighting. I for one, think that there must be two Superintendents as the supervision of the whole town is too much for a single man.

s/d B. Suryanarayana.
(True Copy)

P. Krishnaswami
Chairman Mc.

No. 66

VIZAGAPATAM MUNICIPAL OFFICE,

Dated 25 January 1898

From

M. R. RY. P. Krishnaswami Naidugaru L.M.S.
~~B. SURYANARAYANA SASTRI GARU B. A. B. L.~~

CHAIRMAN, MUNICIPAL COUNCIL,

VIZAGAPATAM.

B

To.

The Acting Collector

Vizagapatam

Sir,

I have the honor to submit the report promised in my letter, No. 35, dated 16th January 1898.

Budget for 98-99

2. In the budget Estimate for 1897-98 (G.O. No. 229 M dated 16th February 1897). the Council took credit for Rs. 30,000 under "Sale proceeds of lands" and provided at the same time, Rs. 26,200 as compensation for land to be acquired in Jalarpettai; but in the revised estimate, this credit was disallowed, whereas the sum provided under expenditure as "Compensation for lands" was left undisturbed.

3. The Council acquired upto date 27,300 Sq. Yds. and had spent Rs. 20,200— in the concern leaving a balance of Rs. 6000— still available for expenditure. In G. O. No. 1602 dated 4th October 1895 a loan of Rs. 30,000— was sanctioned, and the Council borrowed only Rs. 20,000— from the District Board, the excess of Expenditure over the borrowed sum incurred on account of compensation being met from the Municipal Fund Balances.

4. In the minute of dissent forwarded with my letter quoted above, it is stated that unless Rs. 20,000— more are spent in acquiring all the tiled houses, the land acquired upto date will not fetch the estimated sum of Rs. 15,000—; the balance referred to in para 3 supra will be available for acquiring such of the tiled houses as are in the way for forming blocks for house sites or for laying down roads; the remainder (Rs. 10,000—) of the Loan sanctioned G. O. No. 1602, dated 4th October 1895

will also be available for acquiring other tiled houses; but unless the Council has hopes of realising what it will actually incur in the acquisition, it is not understood on the strength of what income the loan is to be raised

5. It is only just and proper that the Council should realize the full amount spent in the acquisition and to argue that as the project was taken on hand to beautify and improve the sanitary condition of the town the loss resulting by the transaction should be a burden on the general tax payer, is to say the least of it morally unjust, seeing that all the direct taxes allowed under the Act are already being levied at the maximum rates without leaving any margin for additional taxation.

6. Thus it will be seen that if the balance available under compensation for lands is left unutilized the revised estimate will close with a surplus of Rs. 3,410— instead of a deficit of Rs. 2590—

mutatis mutandis the closing balance of the budget for 1898-99 will be Rs. 6,200-

7. The whole argument of financial impecuniosity will fall to the ground if the income under sale proceeds of lands increases, which there is every reason to hope for, as the Council has under estimated the income under that head. In this connection I may state the Council was afforded an opportunity of increasing its income by fixing the fees levied at the slaughter houses and by levying fees in markets and open grounds the property of the Council. The proposals were considered at a meeting on the 14th December last and rejected. The loss to the Council by the rejection of the proposals is Rs. 1500-"-"

8. It is contended that the Council cannot afford to spend Rs. 1800-"- towards the pay of the secretary. The Sub Committee appointed by the Council in its proceedings dated 17th September 1897 recommended certain changes in the existing office establishment which will effect a saving of Rs. 30-"- per mensem. In conformity with G.O. No. 1465 M dated 21st June 1897 the Chairman's horse allowance was discontinued. The Council on the 16th December last resolved to fix the pay of the secretary at Rs. 150- per mensem without adopting any of the changes in the establishment recommended by the sub Committee. If a secretary were not to be appointed a portion of the pay allotted for that post will have to be transferred to the head "Inspection" as Chairman's horse allowance and the pay of the Overseer which has been reduced by Rs. 22- per mensem has to be supplemented by that amount.

9. The income from taxes on real property has more than

double this if and unless a person is appointed who can devote all his time in seeing the taxes are realized in time the receipts under that head will fall largely into arrears.

10. The appointment of the Secretary will instead of being a burden on the Municipal funds be an advantage to the Council in that the officer appointed shall devote his full time to that office and by his experience will not only be in a position to effect considerable economy in the working of the various branches of administration, but will also be able to enhance the Revenue by vigorous collection of all dues by strictly enforcing the provisions of the Act.

11. A copy of the Sub Committees report is enclosed for your information.

I have the honor to be
Sir
Your most Obedient Servant.

P Kuthuswamy
25.1.98
Chairman M.C.

Existing Office Establishment		Proposed Office Establishment	
1 Head clerk	720-0-0	1 Secretary	1800-0-0
1 accountant	480-0-0	1 accountant	480-0-0
3 Peons	204-0-0	2 clerks (25-10)	420-0-0
1 Profession tax clerk	210-0-0	3 Peons	204-0-0
1 House tax clerk	180-0-0	1 Prof. tax clerk	210-0-0
1 shroff	180-0-0	1 House tax clerk	180-0-0
9 Bill collectors	756-0-0	1 shroff	180-0-0
2 Lighting Superintendents	240-0-0	9 Bill Collectors	756-0-0
1 Over Seer	624-0-0	1 Lighting Supt^te	180-0-0
Total	3594-0-0	1 Over Seer	480-0-0
		Total	4890-0-0

Gross increase is Rs 1296-0-0
deduct Chairmans Horse allowance 480-0-0
Net increase 816-0-0

P Kuthuswamy
Chairman
25/1/98

189 .

MUNICIPAL DEPARTMENT.

Cur. No 222 of 1898.
COLLECTOR'S O VIZAGAPATAM.

From

THE CHAIRMAN,
MUNICIPAL COUNCIL,
VIZAGAPATAM

To

The Acting Collector
Vizagapatam

Dated
Despatched
Received } 25 January 1898

No. 66

Enclosures.

SUBJECT

Submitting the
report promised
in my letter No 35
dated 16th January 1898
Re 222.

Local & Munl. (1898.) Department

CURRENT No.

Order

From

The Collector of
Vizagapatam

No.

Dated
Received
Registered
Enclosures
Spare copies

SUBJECT.

Enclosure to Vizagapatam
Collectors Re 199
3-2-98.

BACK PAPERS.

G.O.	No.	Department	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Dept
11-3-98.

No 618 m
21/3/98

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1898-99.

	1896-99. Details of Minor Heads.	1896-99. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	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	2590 - -	- - -	213700	311570	12635 3 5
b. Endowments	- - -	- - -	- - -	- - -	- - -
c. Water-tax Fund	251590 - -	249000 - -	- - -	- - -	- - -
2. Municipal rates and taxes—					
a. Tax on arts, &c. (section 53) ..	4440 - -		5970 - -	5130 - -	5091 - 3
b. Tax on buildings (section 63) ..	21780 - -		16350 - -	23230 - -	15820 6 11
c. Tax on lands (section 63) ..	830 - -		730 - -	870 - -	663 3 6
d. Water-tax on buildings and lands (section 75)	17420 - -		6000 - -	15040 - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	1480 - -		1370 - -	1620 - -	1351 8 -
f. Tax on animals (section 77) ..	1530 - -		1430 - -	1720 - -	1309 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	720 - -		390 - -	760 - -	323 - -
h. Tolls (section 91)—					
Gross receipts 12850	11850 - -		11940 - -	11760 - -	12013 3 5
Less Local Fund share 1000.					
i. Penalties on account of—					
i. Tax on arts	40 - -		40 - -	40 - -	
ii. Tax on buildings ..	20 - -		20 - -	20 - -	
iii. Tax on lands	10 - -		10 - -	10 - -	
iv. Water-tax on buildings and lands	20 - -		- - -	20 - -	
v. Tax on vehicles, &c. ..	20 - -		20 - -	20 - -	
vi. Tax on animals	20 - -		20 - -	20 - -	
vii. Tax on carts, &c. ..	20 - -		20 - -	20 - -	
vii. Evasion of tolls	-	60200			
3. Realizations under Special Acts—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	100 - -	100 - -	100 - -	100 - -	
Carried forward ..		60300	44410	60380	36579 14 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1898-99—*continued.*

	189 -9				Estimate for 189 -9	Estimate for 189 -9	Actuals, 189 -9 (audited figures)
	Details of Minor Heads.		Totals of Major Heads.				
1	2		3		4	5	6
	RS.	A. P.	RS.	A. P.	RS.	RS.	RS. A. P.
Brought forward ..			60300	- -	44410	60380	36579 14 1
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—							
a. i. Rent of lands	70	- -			60	80	134 6 4
ii. Rent of buildings							
iii. Avenue receipts	50	- -			50	50	66 5 9
iv. Fees from Travellers' Bungalows							
b. i. Sale-proceeds of lands and buildings	15000	- -			30000	- - -	- - -
ii. Produce of lands, gardens, &c.	100	- -	- - -		100	100	27 2 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30	- -	- - -		50	2000	8 - -
c. Conservancy receipts—							
Sale-proceeds of night-soil, street refuse, &c.	30	- -			30	50	15 8 8
d. i. Fees from educational institutions	40	- -			40	40	39 4 1
ii. Other revenue from educational institutions ..							
e. i. Sale-proceeds and composition fees of medicines ..							
ii. Other Hospital receipts ..							
f. i. Income from markets ..	590	- -			540	600	533 14 2
ii. „ slaughter-houses.	1230	- -			1290	1230	1288 14 5
g. Other fees		- -					
i. Distraint fees	50	- -			50	50	15 11 -
ii. License fees	100 warrant fees / 300	- - / - -			300	300	127 2 -
iii. Cartstand fees	990	- -			1210	1030	1177 6 5
iv. Other fees	10	- -			10	10	1 - -
h. Fines under Municipal and other Acts.	660	- -			660	660	52 11 -
i. Interest on investments			19250	- -			
i. General, including choultries							
ii. Educational							
iii. Medical							
j. Premium on loans							
Carried forward ..			79550		78800	66580	40067 3 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1898-99—*cont.*

	1898 -99.		Budget	Revised	Actuals, 1896 -97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897 -98.	Estimate for 1897 -98.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward .		79550	78800	66580	40067 3 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 - -		70 - -	10 - -	133 9 1
Buildings					
Municipal Schools ..					
Other purposes	270 - -		270 - -	270 - -	- - -
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply	500 - -		70000 - -	70000 - -	140000 - -
Drainage					
Sanitation					
Other purposes ..	20 - -	860 - -	20 - -	20 - -	14 - -
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes	700	700 - -	700 - -	700 - -	700 - -
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes	160 - -	160 - -	460 - -	370 - -	3336 11 11
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2280 - -		2400 - -	2550 - -	2046 - 10
ii. Other purposes		2280	10 - -	10 - -	3 - -
b. Other items—					
i. Fishery rents	310 - -		420 - -	310 - -	423 6 2
ii. Refunds of Expenditure of previous year	30 - -				
iii. Fee for numbering carts, &c.	20 - -		20 - -	20 - -	14 2
iv. Other items	20 - -		30 - -	30 - -	6 - 1
		380			
Carried forward ..		93930	153200	140870	186744 2

Statement I—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (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 ..		83930	153200	140870	186744 2
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	100000		50500 " "	50500 " "	150000 " "
ii. In the market from private individuals					20000 " "
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent		10000			6 14 11
ii. Others					
Total Receipts ..		93930 " "	203700 " "	191370 " "	356751 " 11
Grand Total ..		342930 " "	417400	502940 " "	369346 4 4

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 8½ per cent. and tax on lands at annas 4 per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at 8 per cent. in the benifitted parts and 4 per cent in the other parts of the town.
4. Tax on vehicles and animals is levied at ~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. × 31/M 1.1.98 and 558M 27.3.96
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is ~~—~~ acres. not known since the town is not surveyed.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Ramaswamy
for Chairman I/c

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.	

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1898-99.

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	1000 - -		2000 - -	2400 - -	3357 3 4
b. Buildings	2470 - -		2000 - -	1050 - -	2631 12 1
c. Drainage	1000 - -		3000 - -	490 - -	238 12 -
d. Water-supply	262090 - -		311000 - -	159300 - -	110 10 8
e Miscellaneous	100	266660	50	400 - -	133 15 9
2. Repairs—					
a. Communications	5920 - -		5900 - -	5920 - -	5812 4 7
b. Buildings	700 - -		700 - -	700 - -	717 7 10
c. Drainage—					
i. Repairs to works ..	1000 - -		700 - -	990 - -	466 10 8
ii. Establishment for flushing drains, &c.	1560 - -		1560 - -	1560 - -	1496 6 -
d. Water-supply—					
i. Repairs to works, machinery, &c	600 - -		400 - -	400 - -	379 11 8
ii. Establishment	40 - -		40 - -	40 - -	36 - -
iii. Contingencies		9820 - -			
3. Establishment	600 - -	600 - -	850 - -	850 - -	863 5 2
4. Tools and Plant and other stores.	50 - -	50 - -	50 - -	50 - -	118 1 10
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..			500 - -	500 - -	- - -
Total, Grant I ..		27130	330750	174630	16362 5 7
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	120 - -		120 - -	20 - -	302 14 8
2. Municipal Schools—					
i On Salary System—		120 - -			
a. Establishment					
b. Contingencies					
Carried forward ..		120	120	20	302 14 8

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		120	120	20	302 14 8
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	900		950 - -	950 - -	847 8 10
b. Result Grants	900		200 - -	200 - -	168 10 -
c. Contingencies	200 - -	1200 - -	200 - -	200 - -	263 10 4
3. Salary Grants	900 - -	900 - -	900 - -	900 - -	800 - 8
4. Results Grants	2000 - -	2000 - -	1700 - -	1700 - -	1666 9 -
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300 - -		240 - -	240 - -	226 12 7
ii. Contingencies	10 - -	310 - -	10 - -	20 - -	25 7 10
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	110 - -	110 - -	300 - -	400 - -	32 4 1
b. Common gymnasium—					
i. Establishment	160 - -		180 - -	150 - -	49 8 9
ii. Contingencies	20 - -	200 - -	20 - -	20 - -	18 14 -
c. Common Drawing Master—					
i. Establishment	360 - -				
ii. Contingencies	20 - -	380 - -	560 - -	380 - -	254 8 -
d. Other items Salary & Contingencies of Drawing Master ..					
Total, Grant II ..		5320 - -	5380 - -	5180 - -	4703 12 9
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment					
b. Medicines and Supplies					
c. Diet of Patients					
d. Sundries and Contingencies ..					
e. Contributions to Local Boards ..	2600 - -		2400 - -	2400 - -	2400 - -
&c., &c., &c. .		2600			
Carried forward ..		2600 -	2400 - -	2400 - -	2400 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1898-99 —*cont.*

—	1896-97. Details of Minor Heads.	1896-97. Total of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (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 ..		2600	2400	2400	2400
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	190 - -		190 - -	190 - -	183 - -
ii. Sanitary Inspection ..	190 - -		190 - -	190 - -	146 - -
iii. Medical Reserve staff ..	60 - -		60 - -	60 - -	41 - -
iv. Cutlers' Establishment ..					
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—		440 - -			
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	220 - -		220 - -	220 - -	205 4 10
b. Contingencies	190 - -	410 - -	100 - -	160 - -	167 12 11
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	630 - -	- - -	630 - -	630 - -	635 - 4
b. Contingencies	100 - -	730 - -	100 - -	100 - -	28 1 -
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	6380 - -		8420 - -	8420 - -	8390 3 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3300		3300 - -	3300 - -	3095 14 9
b. Private scavenging—					
i. Establishment	2120 - -		2120 - -	2120 - -	2090 10 -
ii. Contingencies, such as cost of scavenging carts, &c. ..	300 - -		300 - -	490 - -	- - -
c. Cholera charges & Plague charges	1500 - -		1500 - -	1500 - -	1740 6 6
d. Contingencies	300 - -		200 - -	200 - -	257 5 1
&c., &c., &c. ..		15900 - -			
Total, Grant III ..		20080	19730	20000	19339 11 2

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1898-99 —*cont.*

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. LIGHTING—					
a. Establishment	620 - -		620 - -	620 - -	525 9 -
b. Contingencies	2000 - -	2620 - -	2000 - -	2000 - -	2043 15 6
2. i. MARKETS—					
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment	130 - -		130 - -	130 - -	131 12
b. Contingencies	10 - -	140 - -	10 - -	10 - -	- 6 3
3. CHOULTRIES—					
a. Establishment	390 - -		390 - -	390 - -	384 - -
b Contingencies	1000 - -	1390 - -	1200 - -	1900 - -	1118 15 3
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—					
a. Establishment	170		170 - -	170 - -	162 - -
b. Contingencies	20 - -	190 - -	20 - -	20 - -	
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	40 - -		40 - -	40 - -	12 3
7. SURVEY OF LAND		40 - -			
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	20 - -	20 - -	20 - -	70 - -	104 3 6
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging		60	60	110	116 6 6
Carried forward ..		4400	4600	5350	4583 - 8

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1896-97—*cont.*

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (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 ..		4400	4600	5350	4583 - 8
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	30 - -		60	110	116 6 6
iii. Printing	400 - -		400 - -	520 - -	355 7 -
iv. Compensation for lands ..	- - -		26200	26200	7529 - 8
v. Other items	220 - -		220 - -	220 - -	133 3 9
Famine allowance	710 - -	650 - -	910	1600 - -	8147 10 5
Total, Grant IV ..		5050	31450	33910	12614 4 7
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	3200		1410 - -	1410 - -	1499 - -
ii. Inspection			480 - -	280 - -	480 - -
b. Collection of Municipal Taxes—					
i. Establishment	1330 - -		1330 - -	1330 - -	1317 5 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	270 - -		270 - -	270 - -	366 13 7
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	800 - -		600 - -	700 - -	670 13 -
e. Contributions for Central office and Audit establishments ..	460 - -	6060 - -	460 - -	460 - -	303 - -
Total, Grant V ..		6060	4550	4450	4887 1 9
Repayment of Debt—					
a. Instalments paid during the year.	17020		10000	7020 - -	
b. Invested on account of Sinking Fund (Value of securities purchased)	13570			6170	
c. Charges of investment ..				850	
Interest—					
a. On account of last year ..					
b. „ of current years.	9400 - -	26420 - -	1000 - -	8730 - -	
	9680			7380	

Statement II.—Expenditure from the Municipal Fund of the Town of Vizagapatam for the official year 1896-97—*cont.*

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-98.	Revised Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others					109 - 4
Refunds of other than current collections ..				20 - -	3 - -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		340060 - -	402860 - -	253940 - -	557819 8 2
Balances—					
a. Municipal Fund			14540 - -	-2590 - -	311566 12 2
b. Endowments		2870 - -			
c. Water-tax Fund				257590	
Grand Total ..		342930	417400	502940	369386 4 4

Note to Statement II.

Position of the Municipality of Vizagapatam *on 31st March* 1897.

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 ..	

25590 / 2590 / 24000 / 21

P. Krishnaswami Chairman Municipal Council

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Reconstructing Roads								
2	in the site acquired by								
3	the removal of galaripeta					1000	-	-	
	Total ..					1000	-	-	✓
(b)	Buildings								
1	Reconstructing an iron								
2	Double Latrine					470	-	-	
3	Reconstructing a rubbish								
	incinerator (Robertson's Patent)					2000	-	-	
	Total ..					2470	-	-	✓

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Completing the sewage								
1	farm					700	-	-	✓
2	Reconstructing drains								
	in Gajula street and								
	panchary					300	-	-	✓
	Total ..					1000	-	-	✓
(d)	Water-supply								
1	Supplying the town								
2	with filtered water of								
3	Kundasarlona	421,000				26209	-	-	
		421,000				26209	-	-	✓
e	Miscellaneous								
1	Levelling the ground								
	acquired by the removal								
	of fishermen's petta					100	-	-	✓
	Total ..					100	-	-	

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

Part II.—Repairs.

Number.	Project.	Grant.	Estimated ~~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 main road		1800 - -	
2	do Beach Road		600 - -	Metalled or ~~Unmetalled~~ Gravelled 35-2-167 / 5-- 169
3	do Local & Fund Roads lying within the municipal limits		600 - -	Path way 2-6-42
4	Petty repairs costing Rs 100 & less to all other Roads in the town			Total 43-1-158
				Total mileage under maintenance.
			2920 - -	Metalled or ~~Unmetalled~~ Gravelled 29--- / 3---
				Total 32---
	Total ..		5920 - -	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(b)	Buildings			
1	Repairs to ceremonial place		50 - -	
2	do Hindu Burial ground		100 - -	
3	do Sheep slaughter house		100 - -	
4	do Bull slaughter house		100 - -	
5	do Poor house		200 - -	
6	do rest-houses near Rosshill			
	Hydro Penthick in market		100 - -	
7	Petty repairs		50 - -	
	Total ..		700 - -	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			REMARKS.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(c)	Drainage							
1	Removing silt and dirt							
2	from the drains				250			
2	Bailing sewage water				150	-	-	
3	Repairing drains in the town				600	-	-	
	Total ..				1000	-	-	✓
(d)	Water-supply							
1	Removing silt from wells				100	-	-	
2	Repairing platforms and							
3	parapet-walls of wells				400	-	-	
	Petty repairs				100	-	-	
	Total ..				600	-	-	✓

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 .. at Rs 3-4-0 each ..	37	120	4		1243	-	-
Drain cleaners							
Water women at Rs 2-0 each	5	10	0	-	120	-	-
Total ..	42	130	4	-	1563	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1563	-	-
d. Water works—							
Overseers							
Watchmen	1	3			36		
Total ..	1	3			36		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					36	-	-
3. GENERAL.—							
Sub Overseers	1	30	-	-	360	-	-
Maistries	1	12	-	-	144	-	-
Lascar	1	4	-	-	48	-	-
Total ..	3	46	-	-	552	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					48	-	-
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 @ 5 — .. each ..	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 „ „	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
1 Post school for boys (day school)							
Head master	1	12	-	-	144	-	-
1 Asst do	1	10	-	-	120	-	-
2 do do	1	6	-	-	72	-	-
3 do do (Telugu teacher)	1	6	-	-	72	-	-
Peon	1	3	-	-	36	-	Rs 444
2 do night school							
Head master	1	6	-	-	72	-	-
Peon	1	2	-	-	24	-	Rs 96
3 Chengalvarayapeta school							
Head master	1	9	-	-	108	-	-
Asst do	1	6	-	-	72	-	-
Peon do	1	2	-	-	24	-	Rs 204
4 Vishnu mandapeta school							
Head master	1	10	-	-	120	-	
Peon	1	3	-	-	36		156
Vide portion							
Total ..	12	75	-	-	900		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					900	-	-

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		20					
Superintendent of M.L. schools	1	25	-	-	300	-	-
Total ..	1	25	-	-	300		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	-	-
7. b. Gymnastic Instructors	1	15			180	-	-
		12					
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-
8. Drawing Masters	1	30	-	-	360	-	-
Total ..	1	30	-	-	360	-	-
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					360	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	18	-	-	216	-	-
Peons							
Total ..	1	18	-	-	216	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					216	-	0 3 2 0
4. Registration—							
Registrars Superintendent	1	15			180	-	-
A. Do.	1	7	8		90	-	-
Sub Registrars	6	30	-		360	-	-
Peons							
Total ..	8	52	8		630	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					630	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Sanitary Nuisance Inspectors	1	41	-	-	612	-	-
House allowance ..		10	-	-		-	-
Asst. Sanitary Inspector ..	1	25	-	-	420	-	-
House allowance		10	-	-		-	-
Conservancy Inspector ..	1	16	-	-	192	-	-
Maistries							
Scavengers .. Do	1	11	-	-	132	-	-
Do Do @ Rs 10 - each	3	30	-	-	360	-	-
Sweepers .. Do @ Rs 9 each	3	27	-	-	324	-	-
Do Do @ Rs 8 each	2	16	-	-	192	-	-
Do Do @	1	7	8	-	90	-	-
Do maistries Do @ Rs 4 each	2	8	-	-	96	-	-
Diggers @ Rs 3-8- each	14	49	-	-	588	-	-
male Lotiis @ Rs 3-12-0 Do	26	97	8	-	1170	-	-
Women lotiis @ Rs 2-4-0 Do	31	69	12	-	837	-	-
male paupers @ Rs 3-4-0 Do	31	109	12	-	1209	-	-
Female paupers @ Rs 2-0-0 Do	88	176	-	-	2112	-	-
Barsky	1	3	-	-	36	-	-
Watchmans	1	1	-	-	12	-	-
Total ..	207	698	8	-	8382	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					8382	-	0 8 3 8 0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	11	8	-	138	-	-
Maistries	1	5	-	-	60	-	-
Scavengers .. .. each	3	12	-	-	144	-	-
Male scavengers @ Rs 5 — each	3	15	-	-	180	-	-
do	1	4	-	-	48	-	-
do	1	3	8	-	42	-	-
do @ Rs 4-8-0 each	8	36	-	-	432	-	-
Female @ Rs 3 — do	3	9	-	-	108	-	-
do do @ Rs 2-8-0 do	2	5	-	-	60	-	-
do @ Rs 2-4-0 do	31	69	12	-	837	-	-
do do @ Rs 2 — do	2	4	0	-	48	-	-
do do	1	1	4	-	15	-	-
do do	1		8	-	6	-	-
Total ..	58	176	8	-	2118	0	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2118	-	or 2120
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents @ Rs 10 — each.	2	20	-	-	240	-	-
Masalchies @ Rs 4 — do.	8	32	-	-	384	-	-
Total ..	10	32	-	-	624	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					624	-	or 620

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		Nil.					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Female Sweepers @ Rs 3-8 — each	2	7	-	-	84	-	-
Females @ — Rs 2 — —	2	4	-	-	48	-	-
Total ..	4	11	-	-	132	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					132	-	or 13
3. Choultries—							
Servants Superintendent	1	15	-	-	180	-	-
Female Cook —	1	4	-	-	48	-	-
Female or Boats woman @ Rs 2 each	2	2	-	-	24	-	-
Bhisty	2	4	-	-	48	-	-
Barber	1	2	8	-	30	-	-
Sweepers @ Rs 2 — each	1	-	8	-	6	-	-
	2	4	-	-	48	-	-
Total ..	9	32	-	-	384	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					384	-	or 39

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	Nil						
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. Male							
do @ Rs 3—— each	1	3	8	✓	42		
Female do — @ Rs 2—— each	2	6		✓	72		
	2	4		✓	48		
Total ..	5	13	8		162		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					162		or 170
6. Public Garden—							
Gardeners	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

—	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~~ Secretary	1	150	-	-	1800	-	-
Clerks Personal allowance	1	40			720		
"	1	20	-	-			
"							
Accountants	1	40	-	-	480	-	-
Peons @ Rs 6 — each ..	2	12	-	-	144	-	-
Rs _____	1	5	-	-	60	-	-
Total ..	6	267	-	-	3204	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					3204	-	- or 3200
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks Professional Tax Clerk	1	17	-	-	210	-	-
~~Bill Collectors~~ Tax Clerk ..	1	15	-	-	180	-	-
~~Peons~~ Peons Bill Collectors	1	15	-	-	180	-	-
do do @ Rs 9 —	1	9	-	-	108	-	-
do do @ Rs 8 —	2	16	-	-	192	-	-
do do @ Rs 7 —	2	14	-	-	168	-	-
do do @ Rs 6 —	4	24	-	-	288	-	-
Total ..	12	110	-	-	1326		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1326	-	- or 1330
c. Collection of tolls—							
Inspectors							
Gate-keepers	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Vizagapatam Demand, Collection and Balance tatement for the year 1898-99.

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.	4,470	"	"	"	"	"	4,470	"	"	4,250	"	"		"	"		"	"	220	"	"
2. Tax on buildings	22,090	"	"	90	"	"	22,000	"	"	20,900	"	"	120	"	"		"	"	980	"	"
3. Tax on lands	790	"	"	"	"	"	790	"	"	790	"	"		"	"		"	"		"	"
4. Water-tax on buildings and lands ..	17,710	"	"	80	"	"	17,630	"	"	16,750	"	"	100	"	"		"	"	780	"	"
5. Tolls (gross receipts)	12,850	"	"	"	"	"	12,850	"	"	12,850	"	"		"	"		"	"		"	"
6. Market rents	590	"	"	"	"	"	590	"	"	590	"	"		"	"		"	"		"	"
7. Slaughter-house fees	1,290	"	"	"	"	"	1,290	"	"	1,290	"	"		"	"		"	"		"	"
8. Rent of cart-stands	990	"	"	"	"	"	990	"	"	990	"	"		"	"		"	"		"	"
9. Private scavenging fees	2,280	"	"	"	"	"	2280	"	"	2,280	"	"		"	"		"	"		"	"
10 Vehicles Tax	1,480	"	"	"	"	"	1,480	"	"	1,480	"	"		"	"		"	"		"	"
11 Animals Tax	1,530	"	"	"	"	"	1,530	"	"	1,530	"	"		"	"		"	"		"	"
12 Boats Tax	720	"	"	"	"	"	720	"	"	720	"	"		"	"		"	"		"	"
13 Rent of Land &c	170	"	"	"	"	"	170	"	"	170	"	"		"	"		"	"		"	"
14 Avenues	50	"	"	"	"	"	50	"	"	50	"	"		"	"		"	"		"	"
15 Poor House	160	"	"	"	"	"	160	"	"	160	"	"		"	"		"	"		"	"
16 Warrant fees	100	"	"	"	"	"	100	"	"	100	"	"		"	"		"	"		"	"
Total ..	67,270	"	"	170	"	"	67100	"	"	64,900	"	"	220	"	"		"	"	1980	"	"

Statement IV-B.—Arrears. 1898-99

—	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.				190	"	"	190	"	"	190	"	"													
2. Tax on buildings				880	"	"	880	"	"	880	"	"													
3. Tax on lands				40	"	"	40	"	"	40	"	"													
4. Water-tax on buildings and lands ..				670	"	"	670	"	"	670	"	"													
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..				1780			1780			1780															

Statement VI.—Revised Estimate for 1897-98.

Statement VI.—Revised Estimate—(Receipts) for 1897-98.

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund				311570	213700	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	1444	2708	3686	5130	5970	
b. Tax on buildings (section 63) ..	3982	6811	19248	23230	16350	
c. Tax on lands (section 63) ..	105	292	765	870	730	
d. Water-tax on buildings and lands (section 75)			15040	15040	6000	
e. Tax on vehicles with spirings and palanquins (section 77) ..	461	478	1159	1620	1370	
f. Tax on animals (section 77) ..	400	418	1320	1720	1430	
g. Tax on carts and other vehicles without springs (section 85) ..	182	114	578	760	390	
h. Tolls (section 91)—						
Gross receipts 6465-15-2						
Less Local Fund share 640-9-2	5825	5785	5935	11760	11940	
i. Penalties on account of—						
i. Tax on arts			40	40	40	
ii. Tax on buildings ..			20	20	20	
iii. Tax on lands			10	10	10	
iv. Water-tax on buildings and lands			20	20		
v. Tax on vehicles, &c ..			20	20	20	
vi. Tax on animals			20	20	20	
vii. Tax on carts, &c. ..			20	20	20	
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..			100	100	100	
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	31	105	49	80	60	
ii. Rent of buildings						
iii. Avenue receipts	37	53	13	50	50	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings					30,000	
ii. Produce of lands, gardens, &c.	52	83	48	100	100	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.		8	2000	2000	50	
Carried forward ..	12519	16855	50091	62610	74670	

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Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable receipts of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , 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 ..	12519	.	.	16855			50091			62610	.	.	74670	.	.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	37	"	"	1	"	"	13	"	"	50	"	-	30	"	"	
d. i. Fees from educational institutions	29	"	"	14	"	"	11	"	"	40	"	-	40	"	"	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	314	"	"	263	"	"	286	"	-	600	"	"	540	"	"	
ii. ,, slaughter-houses.	590	"	"	607	"	-	640	"	-	1230	"	"	1290	"	"	
g. Other fees																
i. Distraint fees	11	"	"	9	"	"	39	"	-	50	"	"	50	"	"	
ii. License fees	103	"	-	50	"	-	197	"	-	300	"	"	300	"	"	
iii. Cartstand fees	467	"	"	469	"	"	563	"	-	1030	"	"	1210	"	-	
iv. Other fees	1	"	"	1	"	"	9	"	"	10	"	-	10	"	-	
h. Fines under Municipal and other Acts	3	"	"	20	"	-	657	"	"	660	"	"	660	"	"	
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..				133	"	"	10	"	"	10	"	-	70	"	"	
Buildings																
Municipal Schools ..																
Other purposes							270	"	-	270	"	"	270	"	-	
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply				140000	"	"	70000			70000	"	-	70000	"	-	
Drainage																
Sanitation				14	"	"	20	"	"	20	"	"	20	"	"	
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes				700	"	"	700	"	-	700	"	-	700	"	-	
Carried forward ..	14074	-	-	159136			123506			137580			149860			

Statement VI.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 189 -9 .	Actuals of the last four months of 188 -9 .	Probable receipts of the last four months of 189 -9 .	Total of columns 2 and 4.	Budget grant 189 -9 , 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 ..	14074	159136	123506	137580	149860	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes	34 - -	21 - -	336 - -	370 - -	460 - -	
		297				
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	1180 - -	930 - -	1370 - -	2550 - -	2400 - -	
ii. Other purposes	- - -	3 - -	10 - -	10 - -	10 - -	
b. Other items—						
i. Fishery rents	184 - -	176 - -	126 - -	310 - -	420 - -	
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.	3 - -	4 - -	17 - -	20 - -	20 - -	
iv. Other items	5 - -	6 - -	25 - -	30 - -	30 - -	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..	48,000 - -	150,000 - -	2500 - -	50,500 - -	50,500 - -	
ii. In the market from private individuals		20,000				
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others		5				
Total Receipts ..	63480 - -	330578 - -	127890 - -	191370 - -	203700 - -	
Grand Total ..				502940 - -	417400 - -	

Statement VI—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT I—(*Public Works*)—						
1. NEW WORKS—						
a. Communications	1775 ..	1604 ..	625 ..	2400	2,000 ..	
b. Buildings	673 ..	393 ..	177 ..	1050 ..	2000 ..	
c. Drainage	326 ..	156 ..	164 ..	490 ..	5000 ..	
d. Water-supply	159202 ..	56 ..	98 ..	159300 ..	311000 ..	
e. Miscellaneous	53 ..	114 ..	347 ..	400 ..	50 ..	
2. REPAIRS—						
a. Communications	3525 ..	1812 ..	2375 ..	5700 ..	5900 ..	
b. Buildings	200 ..	256 ..	500 ..	700 ..	700 ..	
c. Drainage—						
i. Repairs to works ..	746 ..	249 ..	244 ..	990 ..	700 ..	
ii. Establishment for flushing drains, &c.	1023 ..	573 ..	537 ..	1560 ..	1560 ..	
d. Water-supply—						
i. Repairs to works, machinery, &c.	79 ..	34 ..	321 ..	400 ..	400 ..	
ii. Establishment	24 ..	12 ..	16 ..	40 ..	40 ..	
iii. Contingencies						
3. ESTABLISHMENT	536 ..	288 ..	314 ..	850 ..	850 ..	
4. TOOLS AND PLANT AND OTHER STORES.	8 ..	118 ..	42 ..	50 ..	50 ..	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..	500 ..			500 ..	500 ..	
Total, Grant I .	168870 ..	5607 ..	5760 ..	174630 ..	330750 ..	
GRANT II—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	19 ..	92 ..	1 ..	20 ..	120 ..	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	555 ..	283 ..	395 ..	950 ..	950 ..	
b. Results Grants		189 ..	200 ..	200 ..	200 ..	
c. Contingencies	138	70 ..	62 ..	200 ..	200 ..	
3. SALARY GRANTS	422 ..	270 ..	478 ..	900 ..	900 ..	
4. RESULTS GRANTS		1668 ..	1700 ..	1700 ..	1700 ..	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	1134 ..	2572 ..	2836 ..	3970 ..	4070 ..	

tatement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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 ..	1134	"	"	2572	"	"	2836	"	"	3970	"	"	4070	"	"	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	140	"	"	67	"	"	100	"	"	240	"	"	240	"	"	
ii. Contingencies	17	"	"	3	"	"	3	"	"	20	"	"	10	"	"	
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	256	"	"	32	"	"	144	"	"	400	"	"	300	"	"	
b. Common gymnasium—																
i. Establishment	62	"	"	"	"	"	68	"	"	150	"	"	180	"	"	
ii. Contingencies	"	"	"	"	"	"	20	"	"	20	"	"	20	"	"	
c. Other items																
i Drawing master	142	"	"	86	"	"	238	"	"	380	"	"	540	"	"	
ii Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	20	"	"	
Total, Grant II ..	1771	"	"	2760	"	"	3409	"	"	5180	"	"	5380	"	"	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment																
b. Medicines and Supplies																
c. Diet of Patients																
d. Sundries and Contingencies ..																
e. Contributions to Local Boards ..	1600	"	"	800	"	"	800	"	"	2400	"	"	2400	"	"	
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..				183	"	"	190	"	"	190	"	"	190	"	"	
ii. Sanitary Inspection ..				146	"	"	190	"	"	190	"	"	190	"	"	
iii. Medical Reserve staff ..				41	"	"	60	"	"	60	"	"	60	"	"	
iv. Cutlers' Establishment ..																
b. Contributions to Local Boards, &c., for—																
i. Medical Schools																
ii. Reserve staff																
c. Other contributions																
3. Vaccinations—																
a. Establishment	144	"	"	61	"	"	76	"	"	220	"	"	220	"	"	
b. Contingencies																
c. Contributions to Local Boards ..	129	"	"	77	"	"	51	"	"	180	"	"	100	"	"	
Carried forward ..	1873	"	"	1308	"	"	1367	"	"	3240	"	"	3160	"	"	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , 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 ..	1873	-	-	1308	-	-	1367	-	-	3240	-	-	3160	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	417	-	-	210	-	-	213	-	-	630	-	-	630	-	-	
b. Contingencies	63	-	-	7	-	-	37	-	-	100	-	-	100	-	-	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	5715	-	-	2826	-	-	2705	-	-	8420	-	-	8420	-	-	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2167	-	-	1303	-	-	1133	-	-	3300	-	-	3300	-	-	
b. Private scavenging—																
i. Establishment	1419	-	-	703	-	-	701	-	-	2120	-	-	2120	-	-	
ii. Contingencies, such as cost of scavenging carts, &c.	294	-	-	-	-	-	196	-	-	490	-	-	300	-	-	
c. Cholera charges Plague ..	1091	-	-	50	-	-	409	-	-	1500	-	-	1500	-	-	
d. Contingencies	93	-	-	119	-	-	107	-	-	200	-	-	200	-	-	
Total, Grant III ..	13132	-	-	6528	-	-	6868	-	-	20000	-	-	19730	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	406	-	-	187	-	-	214	-	-	620	-	-	620	-	-	
b. Contingencies	1291	-	-	545	-	-	709	-	-	2000	-	-	2000	-	-	
2. i. MARKETS—																
a. Establishment																
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment	88	-	-	42	-	-	42	-	-	130	-	-	130	-	-	
b. Contingencies							10	-	-	10	-	-	10			
3. CHOULTRIES—																
a. Establishment	256	-	-	128	-	-	134	-	-	390	-	-	390	-	-	
b. Contingencies	1300	-	-	440	-	-	600	-	-	1900	-	-	1200	-	-	
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment	102	-	-	54	-	-	68	-	-	170	-	-	170	-	-	
b. Contingencies							20	-	-	20	-	-	20	-	-	
6. PUBLIC GARDEN—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	8	-	-	4	-	-	32	-	-	40	-	-	40	-	-	
Carried forward ..	3457	-	-	1402	-	-	1829	-	-	5280	-	-	4580	-	-	

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , 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 ..	3451	"	"	1402	"	"	1829	"	"	5280	"	"	4580	"	"	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.	20	"	"	"	"	"	50	"	"	70	"	"	20	"	"	
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes				13	"	"	20	"	"	20	"	"	30	"	"	
iii. Printing	367	"	"	126	"	"	103	"	"	520	"	"	400	"	"	
iv. Compensation for lands ..	16044	"	"	8529	"	"	10156	"	"	26200	"	"	26200	"	"	
v. Other items	114	"	"	42	"	"	106	"	"	220	"	"	220	"	"	
Famine allowance	1343	"	"				257	"	"	1600	"	"				
Total, Grant IV ..	21339	"	"	10112	"	"	12571	"	"	33910	"	"	31450	"	"	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	935	"	"	475	"	"	475	"	"	1410	"	"	1410	"	"	
ii. Inspection	52	"	"	160	"	"	228	"	"	280	"	"	480	"	"	
b. Collection of Municipal Taxes—																
i. Establishment	876	"	"	435	"	"	454	"	"	1330	"	"	1330	"	"	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	247	"	"	103	"	"	23	"	"	270	"	"	270	"	"	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	457	"	"	312	"	"	249	"	"	700	"	"	600	"	"	
e. Contributions for Central office and Audit establishments ..				353	"	"	460	"	"	460	"	"				
Total, Grant V ..	2561	"	"	1838	"	"	1889	"	"	4450	"	"	4550	"	"	
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 ..	3528	"	"				5202	"	"	8730	"	"	4000	"	"	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 189 -9	Actuals of the last four months of 188 -9.	Probable charges of the last four months of 189 -9.	Total of columns 2 and 4.	Budget grant 189 -9, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent						
b. Others		59 " "				
Refunds of other than current collections..	12 " "	3 " "	6 " "	20 " "		
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	3540 " " / 211213 " "	62 " " / 26907 " "	12230 " " / 42727 " "	15770 " " / 253940 " "	11000 " " / 402860 " "	
Balances—						
a. Municipal Fund				-25-90 " "		
b. Endowments						
c. Water-tax Fund				2575-90 " "		
Grand Total ..				502940 " "	417400 " "	

Rupees

Chairman & C.

Deputy Collector.

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Order sanctioning present Establishment.		Office to which the proposition refers	Grounds of Proposition.		Orders of the Government.	Initials of Auditor-General.
No.	Date.		No.	Description.		
G. O. No. 229	16 Jany. 89	Municipal Office T. 3 Pun. Sch.	1 1 1 3	Copy of do Proceedings Para 427 the Code, 34 dated 18th January 89		Rs. " "
do	do	do Draft II 2 Road Cleaners. ii Salary Bonds up to date.	1 1 3 1 1	Abstract do Proceedings do Pandit Ratan Lal Cooly 3 Rs. 30 each		" "
			12			
do	do	6 Inspection	1	Pucka	33 Rs.	
do	do	7 Kuccha Latrines	1	Gypsum	34 Rs.	

"CERTIFIED that the entries in the column of "

To

THE CHIEF

Chairman & C.

Deputy Collector.

Statement VI.—Revised Estimate—(Charges) for 189 7-9 8—*continued.*

Items.	Actuals of the first eight months of 189 -9	Actuals of the last four months of 188 -9.	Probable charges of the last four months of 189 -9.	Total of columns 2 and 4.	Budget grant 189 -9, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent						
b. Others		57 " "				
Refunds of other than current collections..	12 " "	3 " "	6 " "	20 " "		
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	3540 " "	62 " "	12230 " "	15770 " "	11000 " "	
	211213 " "	26907 " "	42727 " "	253940 " "	402860 " "	
Balances—						
a. Municipal Fund				-25 90 " "		
b. Endowments						
c. Water-tax Fund				2575 90 " "		
Grand Total ..				502940 " "	417400 " "	

balance

Rajmundry
Chairman Ln Co

60

STATEMENT OF PROPOSITION FOR R

Order sanctioning present Establishment.		Office to which the proposition refers	Nature of Charge.					
			Present scale.			Proposed scale.		
				Pay.			Pay.	
No.	Date.		No.	Designation.	Minimum. Maximum.	No.	Designation.	Minimum.
G. O. No. 229 Fcby 97	16 Dec.	Municipal Office T. 3 Rajmundry	1	Overseer	Rs. 40	1	Overseer	Rs. "
			1	Assistant Overseer	" 12	1	"	"
			1	Mairdy Coolie	" 12	1	Mairdy Coolie	"
			3		" 64	3		"
Do		Do Grant Road Rajmundry.	1	Head Maistry	12	1	Head Maistry	"
			1	Asst do	10	2	Coolie	"
			1	do	8	1	do	"
			3	do	6	4	do	"
			1	Peon each	5	2	Peon	"
			1	Do Peon No 3	3	2	do	"
			3	Do — 2 — do.	6			
			12		71	13		
Do		Do	1	Peripatetic Sanitary	20	1	Peripatetic Sanitary	20
Do		Do	1	Gymnastic Instructor	12	1	Gymnastic Instructor	1

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

To

THE CHIEF SECRETARY TO GOVERNMENT,
Local and Municipal Department,
Fort St. George.

Madras.

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued*.

Items.	Actuals of the first eight months of 189 -9	Actuals of the last four months of 188 -9.	Probable charges of the last four months of 189 -9.	Total of columns 2 and 4.	Budget grant 189 -9, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent						
b. Others		59 „ „				
Refunds of other than current collections..	12 „ „	3 „ „	8 „ „	20 „ „		
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank	3540 „ „	62 „ „	12230 „ „	15770 „ „	11000 „ „	
Totsal Expenditure ..	211213 „ „	26907 „ „	42727 „ „	253940 „ „	402860 „ „	
Balances—						
a. Municipal Fund				-25 90 „ „		
b. Endowments						
c. Water-tax Fund				257590 „ „		
Grand Total ..				502940 „ „	417400 „ „	

Balance

R Krishnaswami
Chairman M.C.

4/ 178 of 1898

ON OF ESTABLISHMENT. for 1898—99.

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.	Orders of the Government.
Rs.	Rs.		Rs.		Rs.		
„	10						
„	12						
„							
„	22					Vide para of 27 the Letter no. 34 dated 16th Jany 1898	
4						Vide para 30 of do.	
4	„						
5						Do 33 Do	
3						Do 34 Do.	

...th the exception of the items altered in red ink."

R Krishnaswami
Chairman M.C. ~~Deputy Collector.~~

OF ESTABLISHMENT. 1898-99

N FOR RE

Proposition.						Grounds of Proposition.	Orders of the Government.	ed scale.	
Permanent.		Temporary.							Pay
Increase per month.	Decrease per month.	Increase per month.		Decrease per month					Mini-mum.
Amount.	Amount.	Period.	Amount.	Period.	Amount				
Rs.	Rs.		Rs.		Rs.				Rs.
150									
20	20					Vide para of the draft Letter No. 34 16-1-98			
-									
170	20								
2									
10						Vide para 37 a/f do do-			
4	14								
121	14								

ception of the items altered in red ink."

office and are correct wi

Deputy Collector.

Chairman M.C

STATEMENT OF PROPOSITION FOR RE

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.
					Rs.	Rs.			Rs.
G. O.	16th	Municipal	1	Overseer	"	40	1	Overseer	"
No 229	July 1897	Office I 3	1	Allowance	"	12	1	Maistry	"
		P. W. Toll	1	Maistry	"	12	1	Lascar	"
			3	Lascar	"	4			
					"	68	3		"
Do	Do	Do Grant	1	Head Master		12	1	Head Master	
		II 2 Mul	1	Asst Do		10	2	Asst Do	
		Schools.	1	Do — Do		9	1	Do — Do	
		ii Salary Grant	3	Do — Do at		18	4	Do — Do.	
		System.	1	6 Rs each		5	2	Peon —	
			1	Do do		3	2	Do —	
				Peon @ Rs 3 each					
			3	Do — 2 — Do.		6			
			12		"	71	13		"
Do	Do	6 Inspection	1	Superintendent	1	20	1	Superintendent	2/0
Do	Do	7 Miscellaneous	1	Gymnastic Instructor	1	12	1	Gymnastic Instructor	1

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

To

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

STATEMENT OF PROPOSITION FOR R

Order sanctioning present Establishment.		Office to which the proposition refers	Nature of charge.							
			Present scale.				Proposed scale.			
			No.	Designation.	Pay.		No.	Designation.	Pay.	
No.	Date.				Minimum.	Maximum.			Minimum.	
					Rs.	Rs.			Rs.	
G.O. No 229	16th July 1897	Municipal Office Grant V (1) a. office establt	1	Manager or Head clerk		60	1	Secretary Head clerk		-
			1	accountant		40	1	Asst.		"
			2	Revns @ 6 Rs each.		12	1	Accountant		"
			1	Do ——— .		5	2	Revns at 6 Rs each		"
							1	Do ———		"
			5		"	117	6			
G.O. No 229	16th July 1897.	Municipal Office - Grant III 5 @ I Conservancy Establishment	1	Sanitary Inspector	x	39	1	Sanitary Inspector		—
				H allowance.		10	.	H. allowance		
			1	Asst Do ——— .	x	25	1	Asst. Do ———		
			1	Con. Inspector	x	16		H. allowance		
			1	Do ——— Do ———	x	11	1	Conservancy Inspector		
			3	Do @ Rs 10 each		30	1	Do ——— Do.		
			3	Do @ Rs 9 each.		27	3	Do @ Rs 10 each.		
			2	Do @ Rs 8 — .		16	3	Do @ Rs 9 each		
			1	Do ——— .		7 1/2 .	2	Do @ Rs 8 each		
			2	Maistrys @ 4 Rs each.		8	1	Do ——— .		
			18.	Diggers @ 3 1/2 Rs each.		63	2	Maistrys @ 4 Rs each		
			26	Man tohies @ Rs 3 — 12 — each		97 1/2 .	14	Diggers @ Rs 3 1/2 each		
							26	Male tohies @ Rs 3 — 12 — each		
			31	Female Do @ Rs 2 — 4 —		69 3/4 .				
			31	Male Sweepers @ 3 — 4 — .		100 3/4	31	Female Do @ Rs 2 — 4 —		
							31	Male Sweepers @ Rs 3 — 4 — . each		
			88	Female Do @ Rs 2 — — each		176	88	Female Do @ Rs 2 — —		
			1.	Bailiff ———		3	1	Bailiff ———		
			1	Watchman.		1	1	Watchman.		
			211			700 1/2	204			

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

To

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

APPLICATION FOR TRANSFER

DURING T

From

Particular work or purpose with the major and minor heads of the budgot specified.	Amount provided fot the work or purpose in the budget and subsequently allotted or transferred.	Amount already expended,	Am availa transf provid probal lay up end of
1	2	3	
Drainage works in New Donsaparty	2600 .		260
Do in the site acquired for fishermenpeta.	8000 -		200
Grant I. 1.c. Drainage			

loan of Rs 1.50000 generous
11 January 1927 amounted to Rs
in the Budget under the Hea
transferred from the allo
I sanction of Governme
of the Council sanctionin

APPLICATION FOR TRANSFER OF FUNDS REQUIRED BY THE MUNICIPAL

OF VIZAGAPATAM

DURING THE QUARTER ENDING ~~30 September~~ 31 December

From				To				
Particular work or purpose with the major and minor heads of the budget specified.	Amount provided fot the work or purpose in the budget and subsequently allotted or transferred.	Amount already expended,	Amount available for transfer after providing for probable outlay up to the end of the year.	Particular work or purpose with the major and minor heads of the budget specified.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Necessity for the transfer.	Reference to previous correspondence
1	2	3	4	5	6	7	9	10
Drainage works in Town Compartly	2600		2600	Famine batta to general municipal establishments			The Secretary and other establishment in the pay the Council struck work the months of July and famine batta. The Co at its meeting held o 13th July 1897 passed payment of one Rupee f a month till the fa leaves the town. The Servants that are re to receive Batta at t rate were 220 the amo required for payment months is therefore Rs The Council at its meet on the 28th October pas
do in the site acquired for fisher-menpeta.	2000		2000					
Grant I. I.C. drainage								

APPLICATION FOR TRANSFER OF FUNDS REQUIRED BY THE MUNICIPAL

DURING THE QUARTER ENDING ~~30~~ September 31 December

From				To		
Particular work or purpose with the major and minor heads of the budget specified.	Amount provided fot the work or purpose in the budget and subsequently allotted or transferred.	Amount already expended,	Amount available for transfer after providing for probable outlay up to the end of the year.	Particular work or purpose with the major and minor heads of the budget specified.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.
1	2	3	4	5	6	7
Drainage works in Area Dombaparty	2600 . .		2600 . .	Vanime batta to general municipal establishment		
do in the site acquired for fisher-menpeta.	2000 . .		2000 . .			
Ground I. I.C. drainage						

by Govt for the purpose of water works as per G.O. 22 M. dated from 13 March 97 to 30 September 1897. The amount sanctioned by Rs 1000. The balance of Rs 2328-1-4 is required to be made in the Budget for the purpose noted in column solicited for the transfer of funds. Copies of resolutions above is herein enclosed.

P. Krishnaswami
Chairman Mun.

Copies. 2
1-4-97

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL OF THE TOWN OF VIZAGAPATAM AT THEIR MEETING HELD ON THE 28th October 1897

Point.	Resolution.
Read. The Chairman requests the Council to decide the question of continuing the price money to conservancy staff.	The famine allowance is reduced to 8 annas per head from 1st November 97. It shall be given for two months only.

(Sd.) P. Krishnaswamy
Chairman Mun.

True Extract

P. Krishnaswami
Chairman Mun.

5/178 Protocol

Copies. 250
1-4-97

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL OF THE TOWN OF VIZAGAPATAM AT THEIR MEETING HELD ON THE 13th July 1897

Point.	Resolution.
Read. petition from Drain flushers, sweepers and Coolies of this municipality, dated 10th Instant, stating that on account of famine, they are suffering very much for want of sufficient food and requesting that their pay be increased so as to suffice for their food.	Resolved that a famine allowance of one rupee per head be given to each individual employed in the conservancy and scavenging establishment as long as the famine continues carried unanimously.

Sd. P. Krishnaswamy
Vice Chairman M.C.

True Extract

P. Krishnaswamy
Chairman M.C.

Loans

Revised Estimate for 1897-98

150000
17
2550000.
6375 00 Interest.

12545
6375
6170 Repayment of principal -

Interest 6375+
1000
7375 - or 7380 Interest

Budget Estimate for 1896-97

Proceedings of the Municipal Council of the town of Vizagapatam at its meeting held on Friday the 7th January 1898.

Present.

M. R.Ry P. Krishnaswami Naidu garu L.M.S. Chairman M.C.

" B. Suryanarayana Sastrigaru B.A.B.L.
" V. Bungariah Setty garu B.A.B.L.
" J.V. Appalanarasiah Patrudugaru
" K Ramanna Setty garu
" G. Garummuti Setty garu
" G. Kootiah Setty garu
" V. Appalanarasimha Setty Garu
" D. Venkata Narasiah Naidugaru
" M. Appalanarasiah Naidugaru
" B. Narasimhaswara Sarmagaru B.A.B.L.
"

Read Revised Estimate of the Vizagapatam Municipality for 1897-98.

The revised estimate as framed by the Chairman is adopted with the following changes.

Receipts. 1. The credit taken under "Sale Proceeds of Land" be omitted.

2. The Credit taken under Sale Proceeds of Old materials be increased by Rs 1000.

Expenditure : The Provision made under the following heads be curtailed as shown opposite to each.

1. New works.

Buildings	471.
Drainage	400
water supply	200.

2. Repairs.

Drainage	250.

3 Contributions 500.

4. Office Contingencies 200.

5 Repayment of loans 5000.

As the Council had incurred a large expenditure in acquiring Fishermenpeta and does not expect any return by its sale during the Current year the deficit arising from the ordinary expenditure is met by all possible reductions in the allotments under several heads.

(Sd) P. Krishnaswamy
Chairman M.C.

(True copy)

P. Krishnaswamy
Chairman M.C.

1/1898

Proceedings of the Municipal Council of the town of Vizagapatam at its meeting held on January 1898.

Present

M R Ry P. Krishnaswamy Naicngaru L. M. S. Chairman in the Chair

V. Brugaiah Setty Garu B.A.B.L.
J.V. Appalanarasiah Patrudugaru
K. Ramanna Setty Garu
G. Surunnaiah Setty Garu
G. Nookiah Setty Garu
V. Appalanarasimhulu Setty Garu
M. Appalanarasiah Naidugaru
B. Narasimhaswara Sermagaru B.A.B.L.
Munshi Shaik Moola Saib Garu
D. Lazarus B.A.
Shaik Amboo Sarung Saib Bahadur

Read Budget Estimates of the Vizagapatam municipality for 1898-99.

The Budget Estimate is approved with the following modifications.

Receipts

Sale Proceeds of land to be reduced by 5000.

Expenditure. Credit need not be taken of Rs 500 as

Contribution from District Board for Bezwada Dispensary at waltair.

Expenditure to be revised as follows:—

New works.	
Communications	1000.
Buildings	1730.
Drainage	1800.
Hospitals & Dispensaries	1580.
Monthly Contingencies	500.
Total	6,610.

The allotment under Repayment of debt be increased to 10000

Proposed by M.R.Ry V. Appala narsimha Chetty garu and seconded by M.R.Ry G. Nookaraju Chetty garu. that the sum provided for the pay of the Secretary be omitted as the financial position of the Council will not permit that appointment during the year.

The motion is over-ruled as out of order under Sec. 30 (6). of Act IV of 1884 as amended by Act III of 1897. The Council resolved on 17th September 1897 to appoint a Secretary from 1st October 1897 and this Resolution was reaffirmed on the 17th December 1897.

Proposed by M.R.Ry V. Bangaraya Chetty garu and seconded by M.R.Ry Shaik mouda Saheb garu. As the Carrying out of the resolution of the Council passed on 17.12.97 whilst the Budget before it regarding the appointment of the Secretary, is found during the discussion of the budget to be impracticable the Council resolves the postponement of the carrying out of the resolution till such time as the finances of the Council permit it to do so. It further resolves that the resolution does not in the least modify or cancel the resolution of the 17th December last within the meaning of Section 30 (6) as no mention was made of date from which the latter resolution shall take effect.

The motion is overruled as out of order under Sec. 30.(6).

(Sd) P. Krishnaswamy
Chairman M.C.

(True Copy)

P. Krishnaswamy
Chairman M.C.

Municipal { 1898 } Department

Enclosure No II in a letter
No 34 dated 16th January 189
from the Chairman Municipa
Council Vizagapatam to the
Secretary to Government Local
and Municipal Department
Fort Saint George. through
the Collector of Vizagapatam

- Subject.

Proceedings of the Council of th
Vizagapatam Municipality
at its meeting held on 7/8th
January 1898.

Municipal } 1898 { Department

Enclosure No I in
letter No. 34 dated 16th January
1898 from the Chairman
Municipal Council Vizagapatam
to the Secretary to Government
Local and Municipal Depart
ment Fort Saint George
through the Collector of
Vizagapatam.

- Subject -

Memorandum explaining
the various items of the
Revised Estimate of the
Vizagapatam Municipality
for 1897-98.

3/178 of 1898.