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Report

Reviewing the
 of the Vizagapatnam Municipal
 Council for 1898-99

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36/10/24

1820/24

Government {1899} of Madras.
LOCAL AND MUNICIPAL.

BACK PAPERS.

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G.O., No. 1356 M., 16th September 1899.

SEPTEMBER.

Administration Report.

Reviewing the — of the Vizagapatam Municipal Council for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. P. KRISHNASWAMI NAYUDU Garu, L.M. & s., Chairman, Municipal Council, Vizagapatam, to the Huzur Divisional Officer, dated 31st August 1899, No. 1957.

I have the honour to forward herewith the annual administration report of the Vizagapatam Municipality for the year 1898-99 for transmission to Government.

2. The report is submitted without being placed before the Council to save delay.

3. The proceedings of the Council on this report will be submitted in due course, a meeting having been called for its adoption on the 2nd proximo.

From M.R.Ry. P. KRISHNASWAMI NAYUDU Garu, L.M. & s., Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 31st August 1899, No. 1957-A.

I have the honour to submit my annual report on the working of the Vizagapatam Municipality for the year 1898-99, together with the prescribed statements as per separate packet.

I.—CONSTITUTION OF THE COUNCIL.

2. The Municipality continued to be administered under Madras Act IV of 1884 as amended by Act III of 1897. M.R.Ry. P. Krishnaswami Nayudu, L.M. & s., continued to hold the office throughout the year.

3. The sanctioned strength of the Council is twenty, consisting of five nominated and fifteen elected members. No vacancies occurred in the elected seats; but there were two in the nominated seats, one owing to the death of the late Rev. M. Thomas and the other due to the transfer of Mr. J. S. Heaney, I.C.S., from this district. These were filled up by nomination by Government. There were no vacant seats at the close of the year.

4. The number of officials and non-officials on the roll of the Council remained the same as in the previous year.

5. Thirty-four meetings were held during the year under report against forty-two in the previous year, giving an average of 2.83 per mensem. Twelve meetings were dissolved for want of quorum against ten in the previous year. The average attendance at each meeting actually held was 10.58 against 10.65 in the previous year, of which the average attendance of officials was 3.23 against 3.73 in the previous year. On the whole the decline in the attendance is very insignificant.

II.—RECEIPTS.

6. The year opened with a balance of Rs. 66,001-10-4 (audited figure); the receipts under all heads during the year amounted to Rs. 62,838-12-4 against Rs. 99,477-7-5, making in all Rs. 2,28,840-6-8 against Rs. 4,11,013-10-3 in the

previous year and Rs. 2,35,490 anticipated in the revised estimate. The decrease as compared with the revised estimate is mainly due to short collections under house and water tax and private scavenging fees.

A.—Receipt Taxation.

7. *Tax on Arts.*—The assessment under this head continued to be made under the revised schedule in the amending Act III of 1897. The current demand for the year amounted to Rs. 4,515, of which Rs. 615 were remitted by the Council on appeal. The net demand was therefore Rs. 3,900 against Rs. 4,568-8-0 (audited figure) in the previous year. The decrease of Rs. 217 as compared with the revised estimate is due to the removal from the list of assesses of the certain peripatetic Government officials who have shown cause to the satisfaction of the Chairman for the exercise for the discretion vested in him under clause 1, section 103.

8. The continued operation of the revised schedule in the amending Act has decreased and is gradually decreasing year after year the income under this head. With the view to bring about an equilibrium in the finances of the several Municipalities owing to the loss resulting therefrom, the Government in its order No. 1277 M., dated 15th July 1898, requested all the Municipal Councils to report whether a necessity has arisen to revert to the schedule in the original Act. In my letter No. 2023, dated 29th October 1898, the views of the Council have been placed before Government. The Council suggested a general increase in the first seven classes and submitted that it was undesirable to revert to the old schedule.

9. The current collections amounted to Rs. 2,987-8-0 or 76.6 per cent. against Rs. 2,373-8-0 or 52.17 per cent. in the previous year, leaving a balance of Rupees 912-8-0 for subsequent adjustment. Of this, Rs. 488-8-0 have since been collected and Rs. 290 more are collectable within the close of the year.

The arrear demand was Rs. 2,727-5-6 (audited figure), of which Rs. 1,448 have been collected, leaving a balance of Rs. 1,279-5-6 [Rs. 530-13-6 (1896-97) + Rupees 748-8-0 (1897-98)]. Of this, the amount appertaining to the year 1896-97 will be written off the accounts, being irrecoverable, and steps are being taken to adjust as far as possible the balance of 1897-98.

10. This large amount of outstanding arrears is due to the non-payment of taxes by the lower subordinate staff in the several offices of the East Coast Railway who are frequently transferred and whose whereabouts it is difficult to trace, and unless some measures for the recovery of the tax from the employers in case of non-payment by their employes are adopted as in the case of recovery of tax on buildings from the occupiers in case of non-payment by the owners, the practice of writing off year after year large amounts under this head as irrecoverable will continue.

11. *Tax on Buildings and Lands.*—The rate at which this tax was levied remained the same as in the previous year. During the year under report 55 houses were newly brought to assessment; 103 were removed from the list as they had been acquired by the Council in the scheme for the removal of the fishermen's village. Of the 600 revision petitions presented under section 69-B and disposed of during the year, the tax in the case of 57 houses was reduced and in the case of 13 cancelled.

12. The total number of houses under taxation on 31st March 1898 was 4,700; adding to this the number newly brought to assessment and deducting therefrom the number removed for reasons already stated, there were 4,639 on the 31st March 1899.

13. *House-tax.*—The current demand amounted to Rs. 20,132-7-0 against Rs. 20,260-5-0 in the previous year, notwithstanding the increase of Rs. 171-9-0 on account of fresh assessments. This decrease is attributable to causes already explained in paragraph 11 *supra*. Of this, Rs. 16-9-0 have been remitted by the Council on appeal. The current collections amounted to Rs. 4,325-2-6 or 21.48 per cent. against Rs. 5,329-10-6 or 26.33 per cent. in the previous year. The decrease is due to the non-payment of taxes within the official year by the East Coast Railway, Maharaja G. N. Gajapatirow Garu and A. V. Jaggarow Garu, as was anticipated in revised estimate. Of the balance of Rs. 15,790-11-6, Rs. 12,470-3-0 have since been collected, leaving Rs. 3,320-8-6 for subsequent adjustment.

14. The arrear demand at the commencement of the year was Rs. 15,080-4-6; Rs. 13,827-6-11 or 91.4 have been collected during the year, leaving Rs. 1,252-13-7 for future adjustment. Of this, Rs. 8-6-6 have since been collected and Rs. 81, being the sale-proceeds of distrained property, are held under deposits pending adjustment on the result of the prosecutions before the Magistrate.

15. The total amount of arrear and current collections was Rs. 18,152-9-5 against Rs. 9,337-10-6. The increase over the collection of the previous year was due to the large outstandings at the beginning of the year.

16. *Land Tax.*—The net current demand under this head was Rs. 784-4-0 against Rs. 765-7-0 in the previous year; this increase was due to some new lands that were brought to assessment during the year.

The current collections amounted to Rs. 132-12-6, leaving Rs. 651-7-6 for subsequent adjustment; of this sum, Rs. 500 have since been collected.

The arrear demand was Rs. 687-14-6; of this a sum of Rs. 624-11-6 has been collected within the close of the year, leaving a balance of Rs. 63-3-0 for adjustment during the current year.

17. *Water Tax.*—The current demand amounted to Rs. 16,036-3-0 against Rs. 16,148 (audited figure) in the previous year. Of this, Rs. 16-5-0 were remitted by the Council on appeal. The reasons for the decrease are *mutatis mutandis* those mentioned in paragraph 11 *supra*.

The current collections amounted to Rs. 3,926-14-0 or 24.51 per cent. of the demand, leaving a balance of Rs. 12,093; Rs. 7,637-3-6 have since been collected. The arrear demand amounted to Rs. 11,229-6-0; of this, Rs. 8,527-14-3 were collected during the year, leaving a balance of Rs. 2,701-7-9 for future adjustment.

18. Of the total balance of Rs. 7,575-7-3 under both arrears and current, Rs. 2,950 were due by the East Coast Railway. I have not as yet been favoured with a reply to my letter No. 208, dated 3rd March 1898, requesting the Government to obtain the sanction of the Governor-General in Council for the levy of this tax on the property of the East Coast Railway.

19. *Tax on Vehicles, Animals and Carts.*—The demand under this head was Rs. 4,148 as shown below:—

									RS.
Vehicles	..	..	..	..	..	..	..	..	1,690
Animals	..	..	..	..	..	..	..	..	1,720
Carts	..	..	..	..	..	..	..	..	738
Total ..									4,148

against Rs. 3,132-8-0 in the previous year. The current collections amounted to Rs. 3,918-8-0; of the balance, Rs. 217 have since been collected and Rs. 12-8-0 are held under deposits awaiting adjustment.

Of the arrear demand of Rs. 150-5-4, Rs. 790-8-0 were collected before the close of the year, leaving a balance Rs. 714-12-0 to be written off as irrecoverable.

20. *Coercive Process.*—Appendix A to statements IV-A and IV-B shows the extent to which coercive measures were resorted to in the year under reference for the collection of taxes; the number of warrants of all kinds issued amounted to 1,253 against 122 in the previous year.

The total number of warrants executed or cancelled was 1,082 involving Rupees 5,016-2-0; eighteen prosecutions were instituted against defaulters.

21. *Tolls.*—The right of collecting tolls which were levied at full schedule rates was rented out to farmers at a public auction, realizing thereby Rs. 11,172 and a penal interest of Rs. 56-5-10, showing a decrease of Rs. 1,618 against the preceding year, which is chiefly attributable to lack of competition at the time of auction. Rs. 1,212, being the proceeds of the Pontoon bridge tolls, were paid to the District Board for its maintenance.

22. *Incidence of taxation.*—Statement VII gives full particulars of tolls. Statements IX and IX-A exhibit the incidence of taxation in the year under report under the taxes on buildings and arts. The total average incidence was Rs. 1-7-5 with tolls, and Rs. 1-2-3 excluding them, against As. 14-7 and As. 9-1 respectively in the previous year.

B.—Miscellaneous Receipts.

23. *Realization under Special Acts.*—(a) *Dolphin's Ferry-rents.*—Rupees 564 with a penal interest of Rs. 5-13-4 were collected from the renters against Rs. 640-8-7 in the previous year.

(b) *Fees under Act II of 1888.*—Rupees 45 only were collected during the year against Rs. 310 in the previous year. The decrease is due to less number of public performances during the year in places set apart for that purpose, and the consequent non-licensing of the same. Though the Railway institute at Waltair and the Volunteer armoury are freely used for public performances, yet by a ruling of the District Magistrate, the former has been declared not to come within the purview of the Act.

24. *Revenue derived from Municipal property and powers apart from taxation.*—This is the sum collected on account of rent of sites in the Regimental lines and in the town for temporary purposes. Rupees 52-9-6 were collected during the year against Rs. 81-10-11 in the previous year; the decrease is due to a vacant site of the Council in Fort ward having been taken up under the Act for public purposes.

25. *Avenue Receipts.*—The rent of cocoanut trees on the beach realized Rs. 48 against Rs. 44 in the previous year. The balance Rs. 2-13-0 is the sale-proceeds of avenue clippings.

26. *Fees from Turner Chattram.*—This institution was opened for the use of the public from the last week of December 1898 and Rs. 8 are the fees collected since that date.

27. *Sale-proceeds of Lands.*—Rupees 1,272-14-0 represent the sale-proceeds of land in Thepparampalem, a site acquired by the Council for the location of the fishermen removed from the beach. The decrease as compared with the revised estimate is small and calls for no remark.

28. *Sale-proceeds of old Materials.*—Rupees 536-7-6 were realized during the year under this head against Rs. 600 anticipated in the revised estimate. The increase over the actuals of the previous year is due to the sale of some of the tiled buildings.

29. *Sale-proceeds of Street Sweepings, &c.*—Rupees 141-15-0 were realized under this head during the year. The increase over the actuals of the previous year is due to a great demand for street sweepings as manure since July 1898.

30. *Fees from Educational Institutions.*—Rupees 59-1-0 were collected during the year under reference from Municipal schools. The increase as compared with the previous year is due to the enhancement of the fees in the said schools.

31. *Income from Markets, Slaughter-houses and Cart-stands.*—These are items of a fluctuating nature and realized Rs. 2,876-2-3 during the year against Rs. 2,852-1-2 in the previous year.

32. *License Fees.*—Rupees 519-9-9 were collected during the year, showing an increase of Rs. 19-9-9 over the revised estimate and Rs. 276-9-3 over the actuals of the previous year. The reason for the increase was already explained in the revised estimate.

33. *Warrant Fees.*—Rupees 121 represent the fee realized on warrants executed.

34. *Fines under Municipal and other Laws.*—Rupees 95-4-0 were realized under this head against Rs. 17-7-0 in the previous year. The adjustments of the Accountant-General on account of the balance of fines levied under the Nuisance Act are awaited.

35. *Grants from Government.*—Rupees 22 is the compensation paid by the Examiner of Military Accounts on account of taxes due by the Military officers in the station.

36. *Contribution from private individuals.*—The Turner Chattram Committee transferred the management of the building during the year and also Rs. 1,399-5-7, the balance of the fund at its disposal.

37. *Recoveries from private individuals for service rendered on account of private scavenging.*—There were 1,184 private latrines under the municipal agency at the beginning of the year under report, seven were added to, and 123 withdrawn from, the list. The number at the close of the year was 1,068. The demand for the current year was Rs. 2,341-8-9 against Rs. 2,437-9-9 in the previous year. The current collection amounted to Rs. 1,603-8-9, leaving a balance of Rs. 738, of which Rupees 563-0-7 have since been collected. The arrear demand at the commencement of the year amounted to Rs. 922-11-10; of this, Rs. 528-0-5 were collected during the year.

38. *Fishery Rent.*—Rs. 372-1-6 were the rents realized by the lease of the fish-pond. This is an item of a fluctuating nature.

39. *Advances Recoverable.*—The following are the particulars:—

	RS.	A.	P.
On account of famine batta objected to by Government in its Order—Mis. No. 1435 M., dated 15th August 1898, and subsequently allowed in G.O., Mis. No. 1890 M., dated 8th November 1898	1,010	15	11
On account of stamp	100	0	0
Pay and travelling allowance of sanitary inspector whose services were lent to Bellary on plague duty	56	0	0
Travelling allowance of the gymnastic instructor	9	0	0
Excess payment in a cheque	0	0	4
Total	1,176	0	3

III.—EXPENDITURE.

40. *Grant 1, Public Works.*—The total expenditure under this head amounted to Rs. 14,392-5-2 or 19.3 per cent. of the total expenditure of the year against Rupees 1,73,291-2-2 or 70.73 per cent. in the preceding year and Rs. 14,530 in the revised estimate. Details of all works executed during the year are given in statement II-A. The decrease as compared with the actuals of the previous year is due to the non-requisition by the Public Works Department during the year under report for funds for the execution of the water-works under their control.

41. *New Works—(a) Communications.*—As detailed in statement II-A, Rupees 994-13-4 were spent on new works. The necessity and importance of these works have already been explained in the revised estimate.

42. *(b) Buildings.*—A tiled shed was constructed in the sheep slaughter-house at a cost of Rs. 607-12-4. Thirty temporary tatty latrines were constructed at a cost of Rs. 216-1-7. In the year 1896-97 a double iron latrine was constructed on a vacant site in Allipur. The owner having claimed compensation for the site, a sum of Rs. 8 as fixed by the Revenue Divisional officer was paid to him during the year.

43. *Drainage.*—The absolute necessity and importance of the works undertaken at Thepparampaliam have already been explained in the revised estimate. The two drainage channels—one from the centre of the village and the other from alongside the slope of the hill—were excavated at a cost of Rs. 511-5-10. A new drain was constructed in the temple ward at a cost of Rs. 25-5-0, one near the post office at Rs. 72-2-3 and the other in Narayanachundu street at a cost of Rs. 113-14-7. A sum of Rs. 26-10-0 was spent in levelling the land acquired for the sewage farm. A sum of Rs. 34-0-6 was spent in digging temporary side channels along roadside in Thepparampaliam. The total expenditure was Rs. 791-13-2. The large saving as compared with the revised estimate is due to deviation from original estimates in the works executed at Thepparampaliam.

44. *(c) Water-supply.*—Rs. 497-12-2 were spent in constructing two wells in Thepparampaliam and in providing three wells in Thepparampaliam and one well near bull slaughter-house with platforms. Rs. 80-5-8 were spent in partly reconstructing the well in Dondaparthi. The saving effected as compared with the revised estimate was due to the non-utilization of the grants allotted for the completion of

the Dondaparthi well and the construction of a platform for the well in the cart-stand. The decrease as compared with the actuals of the previous year has already been explained in paragraph 40 *supra*.

45. *(d) Miscellaneous.*—The total expenditure under this head amounted to Rs. 349-11-8 against Rs. 76-6-3 in the previous year and Rs. 410 in the revised estimate. The increase over the actuals of the previous year was chiefly due to the reclamation of the vacant site in front of Thepparampaliam overgrown with prickly-pear and other rank vegetation and to the provision of a self-acting shutter to the channel through the village to prevent the inflow of water during high tide.

46. *Repairs—(a) Communications.*—Rs. 6,841-11-2 were spent towards the ordinary repairs to roads, including some special repairs, against Rs. 5,617-15-3 in the previous year and Rs. 5,920, the revised estimate. This large increase is due to the recoating of the whole width of the main road and Bowdara road for a length of four miles instead of in patches as in former years, to the reconstruction of a portion of the parapet wall on the Waltair main road at the third mile at a cost of Rs. 372-13-1, and to the reconstruction of a bridge on the road leading to the District jail, and Katakamani tank at a cost of Rs. 256-11-0. This portion of the parapet wall together with the road adjoining it was damaged at each downpour of heavy rain. On the suggestion of the Superintending Engineer, the work was taken on hand and completed during the year. The arch-work of the bridge on the road to the jail cracked. It was an old skew one with two vents. It was converted into a single skew one, the plan and estimate having been approved by the Superintending Engineer. To this must be added the opening up of under-drains for silt clearance at a cost of Rs. 131-7-11.

The total mileage of roads in the municipal limits at the beginning of the year was 41 miles 7 furlongs and 158 yards. The length of the roads maintained during the year was 38 miles. The total outlay incurred on roads was Rs. 7,836-4-6 or 78.22 per cent. of the net receipts from tolls. The roads were kept in very good order.

47. *(b) Buildings.*—Rs. 653-7-7 were spent during the year against Rs. 320-13-8 in the preceding year and Rs. 700, the revised estimate. This large increase over the actuals of the preceding year is due to the heavy repairs that were necessary for many of the buildings. The ceremonial shed, the sheep slaughter-house, the band-stand and many of the masonry latrines required extensive repairs.

48. *(c) Drainage.*—Rs. 947-1-2 were spent during the year against Rupees 1,079-4-1 in the preceding year and Rs. 1,000, the revised estimate. The decrease below the actuals of the preceding year is due to the non-flushing of drains with sea water as in 1897.

The V-shaped drains in the Fort ward and Kottapeta were repaired and converted into U-shape with surki and cement. The unusually heavy rains during the year brought down large quantities of sand with it from the sand hills filling up all the drains. This removal of sand from the drains was carried on almost throughout the year.

49. *(d) Water-supply.*—Some of the wells in Dondaparthi and Thepparampaliam were cleared of silt at a cost of Rs. 19-13-6. This is the only item of expenditure under this sub-head. The actuals of the previous year were Rs. 121-7-0 against Rs. 180, the revised estimate. The wells were filled with water and needed no silt clearance. Hence the decrease.

50. *Establishment.*—The increase of Rs. 19-8-6 as compared with the actuals of the preceding year was due to the supply of drawing materials to the overseer. The decrease as compared with the revised estimate is small and calls for no remark.

51. *Tools and Plant.*—Some tools had to be purchased during the year owing to the road repairs being undertaken departmentally.

52. The schedule of rates for works executed under Grant 1 was revised during the year. The rates for items appertaining to road repairs were considerably reduced, but for which the extensive repairs detailed above would not have been undertaken. The Chairman is highly thankful to Councillors M.R.Ry. G. Nookiah Chetti Garu

and V. Appalanarsimhulu Chetti Garu for the trouble they have taken in supervising the special road repairs to the main road and Bowdara road.

53. *Grant 2, Education—Training Schools—Stipends to Normal Students.*—The educational officers did not recommend any of the teachers to be sent for training; hence no expenditure under this head.

54. *Municipal Schools—Salary-result System.*—As detailed in statement V-A, there were five schools including the special drawing class. The total expenditure on these schools amounted to Rs. 1,256-15-10 against Rs. 1,315-15-1 in the previous year and Rs. 1,250, the revised estimate. The decrease over the actuals of the preceding year is due to allocation of grants within the budget allotment.

55. *Salary Grants.*—Rs. 931-3-1 were spent during the year against Rupees 769-9-4 in the preceding year and Rs. 900, the revised estimate. The increase over the actuals was due to the payment of arrears grant to the Hindu College and to the payment of the same to two more additional teachers in the London Mission High school. The report on the working of London Mission High school is enclosed; that of the high school department of the Hindu College will be submitted when received.

56. *Result Grants.*—At the commencement of the year, there were nineteen schools—fourteen upper primary and five lower primary; of these three were closed during the year—one upper primary—and two lower primary and—one was added to the list under lower primary. Thus at the close of the year, there were seventeen schools, thirteen of which were upper primary. Rs. 1,998 represent the aid given to these schools during the year against Rs. 1,706-12-0 in the preceding year and Rs. 2,000, the revised estimate. The increase over the actuals of the previous year was due to better results shown at the time of the examination by the Assistant Inspector.

57. *Inspection.*—Rs. 307 were paid on account of the salary and contingencies of the Superintendent of Municipal schools against Rs. 242 in the previous year and Rs. 320, the revised estimate. The Superintendent was given an increase of Rs. 5 per mensem which accounts for the increase on the actuals of the preceding year.

58. *Miscellaneous—Buildings and Furniture Grant.*—Rs. 223-5-4, being the balance of building grant due to the London Mission High school, were paid during the year and Rs. 5-5-4 were paid as rent grant to the temple result schools.

59. *Common Gymnasium.*—Rs. 186-10-0 were spent during the year against Rs. 130 in the previous year. The increase is due to the increase of pay to the instructor at Rs. 3 per mensem.

60. *Drawingmaster and Contingencies.*—Rs. 407-9-0 were spent on this account—Rs. 358-1-0 as pay and Rs. 49-8-0 as contingencies. Drawing models costing Rs. 20 were supplied to him during the year. The increase as compared with the actuals of the previous year is due to the drawingmaster having remained in service throughout the year instead of eight months as in the last year.

61. The total expenditure under grant 2 was Rs. 5,316-0-7 against Rupees 4,817-8-11 (audited figure), the actuals of the previous year and Rs. 5,290, the revised estimate. The increase over the actuals is chiefly due to the large expenditure under salary and result grants and to the increase in the pay of the Superintendent and Gymnastic Instructor.

62. *Grant 3, Medical Services and Sanitations—Hospital and Dispensaries.*—The contributions towards the upkeep of the civil hospital was increased during the year by Rs. 200 on the representation of the District Medical and Sanitary Officer that the operating theatre of the hospital had been improved at considerable expense and equipped with costly instruments and appliances. The contributions to Government on account of the Medical College, Sanitary Inspection and Reserve Medical Staff amounted to, in all, Rs. 369 as advised by the Accountant-General. The civil hospital is managed by a local committee of seven members, among whom are the Collector, the District Medical and Sanitary Officer and the Chairman. The total number of patients that were afforded relief was 29,753, of whom 522 are in-patients and 29,231 are out-patients against 641 and 24,031 in the previous year. The midwives attached to the hospital attended 241 labour cases during the year.

The District Medical and Sanitary Officer reports that the hospital is doing good work. His report is enclosed.

63. *Vaccination.*—Compulsory vaccination has been in force since 1st August 1890. The total number of vaccine operations performed during the year was 1,300 against 1,609 in the previous year; of these, 881 were primary vaccinations and include 774 under one year of age; the rest were revaccinations. The decrease as compared with the previous year occurs under all the heads and is due, so far as primary cases are concerned, to the less number of births available for vaccination under the compulsory clauses; as regards revaccination, the school population contributed to a large extent in the preceding year and left very little to be done during the current year.

Of the total number vaccinated, 1,113 were successful with a percentage of 85.61 against 88.31 in the previous year. The percentage of successful primary vaccinations was 94.18 and of re-vaccinations 84.96 against 96.14 and 73.38 in the previous year. Lanoline paste from the Mysore Government Vaccine Institute was used throughout the year. I have again to remark that the resulting scars are larger in size and better foveated than those obtained with the use of glycerine paste. As in the previous year, children were compelled to be brought to the depots for vaccination. The number of prosecutions under clause 2 section 138 was 142 against 122 in the previous year.

First-class Vaccinator G. Mutyaliah was in charge throughout the year and his work is supervised by the Assistant Surgeon who inspected 900 cases or 69 per cent. of the total vaccinations during the year.

The total cost under this head was Rs. 403-3-7 against Rs. 429-8-7 in the preceding year and Rs. 410 in the revised estimate. The average cost per successful case was As. 5-9 against As. 4-10 in the preceding year.

64. *Vital Statistics.*—The total number of births registered was 1,141 against 1,111 in the previous year, showing an increase of 30. The total number of deaths was 880 against 1,180 in the previous year. The rate per mille of births was 33.39 against 32.22, and that of deaths was 26.09 against 34.22. The enclosed comparative statement shows the incidence of death causation during the years 1897-98 and 1898-99 under the several heads. During the year under report there were no deaths from cholera and the deaths from other causes decreased by nearly one-fourth. The remarks of Government conveyed in paragraph 4 (4) of its order, No. 1714 M., dated 11th October 1898, have been noted, and the Superintendent of births and deaths was relieved of his office duties by employing a temporary clerk for that purpose throughout the year. He was directed to verify and scrutinize the daily reports submitted by the registrars of the several divisions.

The total expenditure amounted to Rs. 655-2-0 against Rs. 699-9-7 in the preceding year and Rs. 680 in the revised estimate. The decrease over the actuals of 1897-98 is due to the non-supply of the printed forms and stationery during the year under report.

65. *General Health.*—Public health was good throughout the year; the prices of food-grains have recovered from their famine rates and the rainfall was above the average.

The town was fortunate in not having been visited by epidemic disease of any kind. Though there have been no cases of plague, yet the measures undertaken last year to prevent its introduction into the town were continued throughout the year. As directed in paragraph 5 of G.O., No. 396 P., dated 27th April 1898, the required quantity of disinfectants and appliances were kept in reserve and the town was divided into divisions and circles to be placed under observation no sooner plague made its appearance here. About the commencement of the year, Calcutta was declared plague infected, and measures were at once undertaken to prevent its introduction into the town by the sea. Segregation and observation sheds were erected on the Dolphin's Nose and suitable hospital accommodation was provided with quarters for servants. The practice of inspecting and examining all arrivals from plague-infected areas at Waltair station and issuing passports to them was continued throughout the year.

The new arrivals were observed in four different parts of the town to suit the convenience of the passengers. A third-class hospital assistant was in charge of this duty. His services were withdrawn by the District Medical and Sanitary Officer and he was replaced by the chief certificated sanitary inspector who had just then returned from plague duty in the Bellary district.

The charges incurred under this head amounted to Rs. 1,667-10-11 as detailed below :—

	RS.	A.	P.
(1) Sanitary inspector and hospital assistant	513	4	10
(2) Medical establishment	162	0	0
(3) Cost of disinfectants	364	0	0
(4) Cost of disinfecting apparatus	84	13	0
(5) Equipment, bedding and clothing	21	0	0
(6) Construction and repair of segregation and observation sheds with hospitals	482	14	5
(7) Contingencies	39	10	8
Total ..	1,667	10	11

66. *Conservancy.*—The total charges under this head, including those on account of plague measures, amounted to Rs. 15,440-11-5 against Rs. 15,837-3-2 in the previous year and Rs. 16,720 in the revised estimate. The increase under contingencies over the actuals of the previous year was chiefly due to the purchase of books on sanitary science (Rs. 86-10-0) and to the entertainment of two toties.

The number of public latrines remained the same as in previous years. There has been no change in the night-soil or rubbish conservancy.

The street refuse is collected in dust-bins which were increased during the year to 371. A great demand has arisen during the year for street sweepings as a manure for fields and Rs. 141-15-0 represent the sale-proceeds under this head. Six hundred and forty-seven yards of under-drains have been opened up and cleared of silt. 13,497 running feet of V-shaped drains have been converted into U shape with surki and cement.

The drains are systematically flushed. The silt removed from the under-drains and that from the street drains after heavy rainfall are removed to the land acquired for a sewage farm where it is used in levelling the same.

67. *Private Scavenging Establishment.*—The expenditure under this head was Rs. 2,088-13-3 against Rs. 2,079-14-6 in the previous year and Rs. 2,120 in the revised estimate. The receipts under this head amounted to Rs. 2,131-9-2. A steady decrease was noticed in the number of latrines under the municipal control for the last two years.

The orders of Government conveyed in paragraph 3 (4) of G.Os., No. 2253 M., dated 15th October 1897, and No. 1714 M., dated 11th October 1898, have been carefully noted; with a view of finding out their exact number, all the private latrines in the town were numbered, which now amounts to 1,414. Fresh agreements have been entered into with the owners of these, placing them under the municipal agency from the 1st April 1899. Rs. 71-10-3 were spent in numbering the private latrines.

68. *Grant 4, Lighting.*—The number of lights at the beginning of the year was 303. Fifteen were added during the year, making a total of 318 at the close of the year. Eight lamp-lighters are employed for the purpose at 39 per head.

The charges under the head amounted to Rs. 2,365-10-6 against Rs. 2,651-14-3 in the previous year and Rs. 2,620 in the revised estimate. The decrease, as compared with the actuals of the previous year, was due to the cheap rates at which oil and other lighting materials have been purchased, the right of supplying them having been sold at a public auction.

69. *Choultries—Poor House.*—The aggregate number of paupers fed during the year was 13,892 against 19,431 in the previous year. The daily average number dieted during the year was 38.16. The charges on account of establishment

amounted to Rs. 384 and the contingent charges including the feeding of the poor Rs. 1,254-11-4 against Rs. 384 and Rs. 1,937-4-10, respectively, in the preceding year. The decrease in the cost of feeding is due to the adoption of a new scale of dieting wherein dry grains were substituted for rice. The average cost per head per diem was As. 1-5 against As. 1-7 in the previous year. The institution worked under the supervision of Councillor M.R.Ry. D. Venkatanarsiah Nayudu Garu to whom the Chairman is much indebted.

70. *Turner Chattram.*—This institution was handed over to the Council about the beginning of the year. A peon on Rs. 3 per mensem and a sweeper on Rs. 2 were entertained to look after the building. As utensils costing Rs. 200 had to be supplied to the institution in the month of October, the services of the watcher were dispensed with and a gumastah on Rs. 8 per mensem was employed in his stead. The institution was formally opened for the use of the public on the 26th December 1898 by Mr. W. O. Horne, I.C.S., the Collector, when the Hon'ble the Raja of Bobili, K.C.I.E., graced the occasion with his presence.

The total expenditure under this head amounted to Rs. 256-1-1, of which the establishment cost of Rs. 80-11-7, improvements to the building Rs. 60-5-4; a marble slab with the names of the principal donors and their subscription inscribed on it was put up in a prominent part of the building at a cost of Rs. 115-0-6.

71. *Printing Charges.*—The cost of printing amounted to Rs. 529-1-7 against Rs. 424-11-9 and Rs. 400 in the revised estimate. The increase is due to the cost of printing new voters' lists under the revised election rules.

72. *Compensation for Land.*—A sum of Rs. 256-4-1 was spent for the following purposes :—

	RS.	A.	P.
Establishment	150	12	7
Stationery	5	7	6
One hundred rupees stamped paper	100	0	0
Total ..	256	4	1

The decrease as compared with the previous year was due to the non-payment of compensation as none of the tiled houses have been acquired during the year.

73. *Other Items.*—The following are the details of expenditure amounting to Rs. 1,126-1-6 under this head :—

	RS.	A.	P.
Fee for numbering carts	4	12	0
Water-pandals	106	8	0
Quit-rent on lands	3	13	7
Famine expenditure adjusted with reference to G.O., Mis. No. 1890 M., dated 8th November 1898	1,010	15	11
Total ..	1,126	1	6

74. *Grant 5, General Establishment—Office Establishment.*—The total cost amounted to Rs. 1,534 against Rs. 1,403-5-8 in the previous year. The increase was due to the employment of a temporary clerk for seven months from September. The necessity for this temporary appointment was already brought to the notice of Government in paragraph 35 of the revised estimate.

75. *Inspection.*—Rs. 330 were spent under the head during the year against Rs. 282-10-8 in the previous year. The increase is due to the allowance drawn for eleven months at Rs. 30 per mensem instead of for eight months at Rs. 40 per mensem in 1897-98.

76. *Collection Establishment.*—The expenditure under this head amounted to Rs. 1,101-7-4 against Rs. 1,318 in the previous year and Rs. 1,313 in the revised estimate. The decrease was due to the stoppage of the pay of the establishment for the last two months which was subsequently paid.

77. *Collection Contingencies.*—The increase over the revised estimate was due to the cost of account forms supplied from the Lawrence Asylum Press, Madras.

78. *Office Contingencies*.—The expenditure under this head amounted to Rupees 848-11-11 against Rs. 829-3-4 in the previous year. The increase over the actuals was due to the purchase of furniture for office use.

79. *Repayment of Debt*.—Out of the loan of Rs. 20,000 contracted with the District Board on account of the removal of the fishermen's village, Rs. 10,000 or two instalments of Rs. 5,000 each were paid back during the year and Rs. 3,598-12-0 were paid to Government as the first instalment on account of the water-works loan. The decrease as compared with the revised estimate is due to the amount repaid to Government with reference to their actual requirements as advised by the Accountant-General.

80. *Interest*.—Rs. 9,980-12-4 were paid on account of interest. Of this, Rupees 1,024-5-4 represent the interest paid to the District Board and Rs. 8,956-7-0 were paid to Government on account of interest on the water-works loan.

The increase over the actuals of the previous year was due to the payment of arrears of interest due to the District Board.

IV.—CLOSING BALANCE.

81. The year closed with a balance of Rs. 1,54,588-3-4 against Rs. 1,66,001-10-4 in the previous year, while the Municipal fund balance was—Rs. 34,001-5-2 against Rs. 33,370 in the revised estimate. It is unnecessary to recapitulate all the reasons already mentioned in the revised estimate that account for this deficit.

82. The delay in the submission of the report was unavoidable and is much to be regretted.

ENCLOSURE.

From Captain G. G. GIFFORD, I.M.S., Acting District Medical and Sanitary Officer, Vizagapatam, to the Chairman, Municipal Council, Vizagapatam, dated 27th May 1899, No. 1030-S.

I have the honour to forward the annual report on the Civil Hospital, Vizagapatam, for the year 1898-99.

(1) *Public Health*—was good throughout the year. The prices of food-grains have recovered from their famine rates. The year was characterized by a heavy rain-fall, 49.75 inches, the north-east monsoon being exceptionally heavy.

There was no epidemic of any kind throughout the year.

(2) *Vital Statistics*.—One thousand one hundred and forty-one births and 880 deaths were registered during the year, showing a slight rise in birth-rate (33.08) and a considerable fall in death-rate (25.52). Cholera contributed to the heavy death-rate in the previous year.

(3) *Sanitation*—is improving. 13,497 running feet of V-shaped drains have been converted into U-shaped. Six hundred and forty-seven yards of under-drains have been opened up and cleared of silt. The silt removed from drains is immediately carted away to the land acquired for sewage farm and is there used in raising its level.

(4) *Vaccination*.—One thousand three hundred cases were vaccinated during 1898-99 against 1,619 last year. Of these 835 are males and 465 females.

Eight hundred and eighty-one were primary vaccinations and include 774 under one year of age.

The percentage of successful primary vaccinations was 94.18, of secondary 86.86, and of re-vaccinations 84.96 against 96.14, 63.15 and 73.38, respectively, in the previous year.

All the cases were vaccinated with lanoline paste supplied from the Mysore Government Vaccine Institute at Bangalore.

The resulting cicatrix is larger in size as compared with that obtained by the use of glycerine paste.

First-class vaccinator G. Muthyaliah has been in charge throughout the year. His work is being closely supervised by the Assistant Surgeon who has inspected 900 cases, which represents 69 per cent. of the total vaccinations during the year.

(5) *Hospitals and Dispensaries*.—(a) The civil hospital provides beds for 42 patients.

The Police occupy one ward (six beds) for which a rent of Rs. 20 per mensem was paid.

One of the wards containing six beds has been set apart for any females who may apply at the hospital for admission.

(b) The building is in good repair.

(c) Furniture and fittings are sufficient and in good order.

(d) *Nil*.

(e) Rupees 74-1-9 were recovered for diets and Rs. 1,388-7-1 for medicines from those able to pay for them. Seventy-three patients provided their own diet.

(f) Five hundred and twenty-two in-patients with an average daily sick of 27.79 and 29,231 out-patients with an average daily attendance of 225.66 were treated, showing a decrease of 119 among in and an increase of 5,200 among out patients in admissions and an increase of 1.18 and 31.79 in average daily attendance respectively.

The decrease among in-patients was probably due to the increased healthiness of the year.

(g) There were in all 28 deaths. There were no cases of septic disease.

(h) Eleven hundred and thirty-eight operations were performed, with three deaths, during the year against 1,015 operations with four deaths last year.

(i) The establishment is very small for the amount of work done, and if funds are available should be increased.

(j) Two midwives are attached to this hospital: one of them works under the supervision of the female Medical Practitioner attached to the Victoria Hospital for Women and Children located in the heart of the town.

She resigned her appointment in November 1898, and her place has been filled up by another Local Fund midwife.

The number of cases attended by the midwives was 241 against 156 in the previous year. This does not include the cases attended by the district midwives brought in for training for six months each in rotation.

(k) The Victoria Hospital for Women and Children is maintained by the District Board, and the report of that hospital is included in the District Board report.

(l) *General remarks*.—The hospital is doing good work.

Submitted to the Collector. Several roads are pretty good. Roads of Dondla-party and some branch roads of the town required repair. Estimates for collection of materials are sanctioned a few days ago by the Council.

2nd September 1899.

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

C. No. 2535.

Forwarded.

2. The state of the Municipal finances during the period covered by this report was discussed by me in my endorsement No. 749-C of 1899, dated 13th March 1899,

disposed of by Government in its Order No. 467 M., dated 29th March 1899. I have nothing to add to the remarks then made, and I regret to say that I do not perceive any improvement.

3. Within a few days I shall report further to Government on the financial prospects of the Municipality during the current year, as desired in G.O., Mis., No. 1163 M., dated 16th August 1899.

VIZAGAPATAM,
4th September 1899.

(Signed) W. O. HORNE,
Collector.

From the Chairman, Municipal Council, Vizagapatam, dated 8th September 1899,
No. 2024.

ABSTRACT.—Submitting report of the Principal of the late Hindu College on the working of the lower secondary department of that institution during 1898-99.

ORDER—No. 1356 M., dated 16th September 1899.

The receipts and charges of the Vizagapatam Municipality for 1898-99 are compared below with the budget and revised estimates for the year and the actuals of 1897-98:—

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Actuals, 1898-99.
<i>Receipts.</i>				
Balance brought forward	Rs. 3,11,536	Rs. 2,41,200	Rs. 1,66,000	Rs. 1,66,002
Tax on Arts	2,985	4,480	4,720	4,435
on Buildings and Lands	9,540	20,740	23,500	18,910
Water and Drainage Tax on Buildings and Lands	4,919	17,440	14,110	12,455
Tax on Vehicles and Animals	1,680	3,050	3,790	3,855
on Carts	394	740	890	880
Tolls	11,199	11,210	9,980	10,016
Realizations under Special Acts	951	740	610	615
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	632	15,250	2,130	1,974
Conservancy Receipts	37	30	150	142
Fees and Revenue from Educational Institutions	44	40	40	59
Income from Markets and Slaughter-houses	1,823	1,820	1,820	1,844
License Fees	243	300	500	520
Other Fees	1,047	1,150	1,180	1,186
Fines under Municipal and other Acts	588	660	660	95
Grants and Contributions from Government	700	20,860	20	22
from Local Boards	46	700	700	700
from Other Bodies	1,805	160	1,430	1,419
Recoveries for Services to Private Individuals	342	2,280	2,720	2,135
Miscellaneous	60,500	380	440	400
Loans	2	..	..	..
Advances Recovered	..	..	100	1,176
Total	99,477	1,02,030	69,490	62,838
Grand Total	4,11,013	3,43,230	2,35,490	2,28,840
<i>Charges.</i>				
GRANT 1—				
New Works—				
Communications	2,419	1,000	1,000	995
Buildings	981	470	900	832
Drainage	485	1,000	1,200	792
Water-supply	1,59,262	2,62,090	710	498
Miscellaneous Public Improvements	76	100	410	350
Repairs—				
Communications	5,618	5,920	5,920	6,841
Buildings	321	700	700	653
Drainage	2,612	2,560	2,560	2,489
Water-supply	158	640	220	56
Establishment	831	860	860	850
Tools and Plant and other Stores	28	50	50	36
Contributions for Public Works	500	..	..	..
Total	1,73,291	2,75,390	14,530	14,392

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Actuals, 1898-99.
<i>Charges—cont.</i>				
GRANT 2—	Rs.	Rs.	Rs.	Rs.
Training Schools	19	120	..	..
Municipal Schools—				
On the Salary-result System	1,301	1,250	1,250	1,257
Grants-in-aid—				
Salary Grants	770	900	900	931
Fixed and Result Grants	1,707	2,000	2,000	1,998
Building, Furniture, &c., Grants	371	210	210	229
Inspection	242	310	320	307
Miscellaneous	408	580	610	594
Total	4,818	5,370	5,290	5,316
GRANT 3—				
Hospitals and Dispensaries	2,400	2,600	2,600	2,600
Contributions	414	440	440	369
Vaccination	429	410	410	403
Registration of Births and Deaths	700	730	680	655
Sanitation	15,817	18,500	16,720	15,441
Total	19,760	22,200	20,850	19,468
GRANT 4—				
Lighting	2,652	2,620	2,620	2,365
Markets and Slaughter-houses	132	140	140	136
Choultries	2,321	1,390	1,980	1,895
Avenues	156	190	170	130
Public Garden, Survey of Land, Fire, Pounds and other Charges.	27,042	710	840	1,941
Total	32,303	5,050	5,750	6,467
GRANT 5—				
Supervision and Management	4,913	5,980	4,580	4,812
EXTRAORDINARY AND DEBT—				
Repayment of Debt	..	13,870	17,020	13,599
Interest on Loan	8,843	9,680	9,980	9,981
Advances Recoverable	1,071	..	1,180	217
Refunds	12	..	..	..
Total	9,926	23,550	28,180	23,797
Grand Total	2,45,011	3,37,540	79,180	74,252
Balance	1,66,002	5,690	1,56,310	1,54,588

2. The Municipal Council held 34 meetings or eight less than in the previous year, and twelve others were adjourned for want of a quorum against ten in that year. The average attendance of members, which showed a decline in the case of officials and an improvement in that of non-officials, continued to be fair.

3. *Receipts.*—(1) The demand under the tax on arts, as originally assessed by the Chairman, fell from Rs. 5,007 to Rs. 4,515, the decline being attributed to the operation of the revised schedule A annexed to the Madras District Municipalities Act. As much as Rs. 615 or 13.6 per cent. of this demand was again remitted by the Municipal Council on appeal. This shows either that the Chairman's assessments were incorrect or that the Council was unduly lenient in granting remissions. The net current demand under this head thus amounted to Rs. 3,900 against Rs. 4,549 in 1897-98. There was also a decline of Rs. 123 and Rs. 128, respectively, in the demand under the tax on buildings and the water and drainage tax, which is explained in paragraphs 11 and 17 of the Chairman's report. The demand under the tax on lands, however, remained almost stationary.

(2) The current collections under the tax on arts, though better than in the previous year, were still indifferent; but those under the tax on buildings and the water and drainage tax declined and were very poor; while under the land-tax they were decidedly bad, only 17 per cent. of the demand having been realized within the year. Except in the case of the taxes on buildings and lands, the arrear realizations were not satisfactory. The decrease in the case of the current collections of house-tax is ascribed by the Chairman to the non-payment within the year of the tax due by the East Coast Railway and by the individuals referred to in paragraph 13 of his

report, while the existence of large outstandings under the arts tax is stated to be due to the non-realization of taxes from the lower subordinate staff in the several offices of the East Coast Railway, who are frequently transferred and whose whereabouts it is difficult to trace. This explanation, however, cannot be accepted as adequate. The real cause seems to be the neglect of the executive to take prompt and adequate measures for the recovery of the taxes as soon as they fall due. Bad collections have been a chronic complaint with this Municipality and His Excellency the Governor in Council considers that his intervention is urgently called for in the interests of the rate-payers. But before taking further action in the matter, the report on the financial prospects of the Municipality promised in paragraph 3 of the Collector's endorsement will be awaited. The outstandings at the close of the year were again large, amounting to Rs. 34,744 against Rs. 28,159 in 1897-98. Of this sum, however, Rs. 21,729 have since been collected. Every effort should be made to adjust the remainder before the close of the current year. Coercive measures were adopted to a much larger extent than in the previous year, but the execution of the warrants was not as prompt as it should have been, nearly 15 per cent. of the total number for disposal having remained unexecuted on the 31st March 1899. This is not satisfactory and greater energy should be displayed by the municipal executive in this respect in future.

(3) There was an increase in the receipts from the taxes on vehicles, animals and carts, sale of lands, license fees and contributions from private individuals; but the income under tolls, realizations under special Acts, and fines showed a decline, which is explained in paragraphs 21, 23 and 34 of the Chairman's report.

(4) The number of houses served by the private scavenging agency fell from 1,184 to 1,068; but the fees collected for this service amounted to Rs. 2,132 against Rs. 1,802 in the previous year and almost covered its cost. It is observed from paragraph 67 of the Chairman's report that steps have been taken to bring all the private latrines in the town under the control of the municipal agency.

4. *Expenditure*—(1) *Public Works*.—The water-supply scheme, which is being carried out by the Public Works Department, was the only important new work under execution during the year. No information has, however, been furnished by the Chairman regarding the progress made in this work—an omission which should be supplied without delay. The total outlay on communications amounted to Rs. 7,836 or 78.7 per cent. of the net municipal revenue from tolls. The Revenue Divisional Officer reports that several roads were in pretty good order, but that the roads of Dondaparthi and some branch roads of the town required repairs for which estimates have already been sanctioned by the Municipal Council.

(2) *Education*.—The net expenditure under this head amounted to Rs. 5,237 or 10.4 per cent. of the receipts from taxation. Of this sum, Rs. 4,083 were spent on primary, and the remainder on secondary, education. The Municipal Council continued to maintain four primary schools on the salary-result system and to aid two secondary schools with salary grants; but the number of primary schools aided with result grants was nineteen, or two less than in the previous year. The attendance at the salary-grant schools improved considerably; but at the primary schools, both municipal and aided, it declined. All these schools, however, appear to have done well at the departmental and grant examinations and the allotment for grants was slightly exceeded. The salary-grant schools are also reported to have worked fairly well. It is gratifying to observe that the number of boys under instruction in the municipal and aided schools rose from 1,734 or 69.2 per cent. of the male population of school-going age to 2,055 or 82 per cent.

(3) *Medical Relief*.—As in previous years, the Municipal Council maintained no hospital of its own, but a contribution of Rs. 2,600 was paid towards the local hospital under the management of a private committee. There was an increase in the number of out-patients treated at this institution, but a decline in that of in-patients, which is explained in paragraph 5 (f) of the District Medical and Sanitary Officer's report. The two midwives employed by the Municipal Council are reported to have attended between them 241 cases of labour against 156 cases attended by one midwife in the previous year.

(4) *Vaccination and Vital Statistics*.—The total number of vaccinations performed during the year fell from 1,609 to 1,300 and the percentage of reported success from 88.3 to 85.6. Infantile vaccination also showed a further retrogression, the total number of children under one year successfully vaccinated being 725 or 21 per mille of the population against 824 or 23.9 per mille in 1897-98. The decline, so far as primary vaccination is concerned, is attributed to the smaller number of children available for vaccination; but in view of the fact that the registered birth rate was 33.1 per mille, this explanation cannot be accepted as adequate. Increased attention should be paid to this matter in the current year.

There was an increase in the number of births registered during the year, but a decline in that of deaths, which is explained in paragraph 64 of the Chairman's report. The returns in both cases, however, cannot be regarded as accurate, the rates recorded being much below the normal. The registration of vital statistics should receive greater attention.

(5) *Sanitation*.—More than fourteen per cent. of the allotment under this head was allowed to lapse and for this no explanation has been offered; but the total expenditure amounted to Rs. 15,441 or 24.6 per cent. of the current receipts. From paragraphs 42 to 44, 45 and 66 of the Chairman's report, it is observed that some attention was paid to the sanitation of the town; but the efforts made in this direction should not be relaxed until all the defects pointed out by the sanitary officers from time to time have been remedied.

5. *General Remarks*.—Owing mainly to the unsatisfactory state of the collection of taxes, the year again closed with a deficit of Rs. 34,001, which was met from the balance of grants and loans on account of the water-supply scheme, although the impropriety of this course was pointed out in paragraph 5 of G.O., No. 1714 M., dated 11th October 1898. This is far from satisfactory and speedy measures should be taken to recoup this amount.

There was some improvement in regard to roads, education and registration of births; but in other respects the administration of the Municipality during the year under review must be characterized as inefficient. The collection of taxes was very slack, the private scavenging service was not extended, vaccination retrograded, and the registration of vital statistics left much to be desired.

6. The Government notes with displeasure the delay of more than three months in the submission of this report for which the Chairman offers no explanation beyond the mere statement that it was unavoidable. Similar delays should be guarded against in future.

7. The resolution of the Municipal Council adopting the report is awaited.

(True Extract.)

M. HAMMICK,
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.
" " Commissioner.
" " Engineer.

Editors' Table.

Exd. M. Moonusawmy.

Please see queries inside 8, 124/134c.
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Government (1899) of Madras.
LOCAL AND MUNICIPAL.

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<i>Regd.</i>		<i>Spare copies</i>

G.O., No. 1356 M., 16th September 1899.

SEPTEMBER.

Administration Report.
Reviewing the — of the Vizagapatam Municipal Council for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. P. KRISHNASWAMI NAYUDU Garu, L.M. & s., Chairman, Municipal Council, Vizagapatam, to the Huzur Divisional Officer, dated 31st August 1899, No. 1957.

I have the honour to forward herewith the annual administration report of the Vizagapatam Municipality for the year 1898-99 for transmission to Government.

2. The report is submitted without being placed before the Council to save delay.

3. The proceedings of the Council on this report will be submitted in due course, a meeting having been called for its adoption on the 2nd proximo.

From M.R.Ry. P. KRISHNASWAMI NAYUDU Garu, L.M. & s., Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 31st August 1899, No. 1957-A.

I have the honour to submit my annual report on the working of the Vizagapatam Municipality for the year 1898-99, together with the prescribed statements as per separate packet.

I.—CONSTITUTION OF THE COUNCIL.

2. The Municipality continued to be administered under Madras Act IV of 1884 as amended by Act III of 1897. M.R.Ry. P. Krishnaswami Nayudu, L.M. & s., continued to hold the office throughout the year.

3. The sanctioned strength of the Council is twenty, consisting of five nominated and fifteen elected members. No vacancies occurred in the elected seats; but there were two in the nominated seats, one owing to the death of the late Rev. M. Thomas and the other due to the transfer of Mr. J. S. Heaney, I.C.S., from this district. These were filled up by nomination by Government. There were no vacant seats at the close of the year.

4. The number of officials and non-officials on the roll of the Council remained the same as in the previous year.

5. Thirty-four meetings were held during the year under report against forty-two in the previous year, giving an average of 2.83 per mensem. Twelve meetings were dissolved for want of quorum against ten in the previous year. The average attendance at each meeting actually held was 10.58 against 10.65 in the previous year, of which the average attendance of officials was 3.23 against 3.73 in the previous year. On the whole the decline in the attendance is very insignificant.

II.—RECEIPTS.

6. The year opened with a balance of Rs. 66,001-10-4 (audited figure); the receipts under all heads during the year amounted to Rs. 62,838-12-4 against Rs. 99,477-7-5, making in all Rs. 2,28,840-6-8 against Rs. 4,11,013-10-3 in the

previous year and Rs. 2,35,490 anticipated in the revised estimate. The decrease as compared with the revised estimate is mainly due to short collections under house and water tax and private scavenging fees.

A.—Receipts from Taxation.

7. *Tax on Arts.*—The assessment under this head continued to be made under the revised schedule in the amending Act III of 1897. The current demand for the year amounted to Rs. 4,515, of which Rs. 615 were remitted by the Council on appeal. The net demand was therefore Rs. 3,900 against Rs. 4,568-8-0 (audited figure) in the previous year. The decrease of Rs. 217 as compared with the revised estimate is due to the removal from the list of assesses in the case of certain peripatetic Government officials who have shown cause to the satisfaction of the Chairman for the exercise for the discretion vested in him under clause 1, section 103.

8. The continued operation of the revised schedule in the amending Act has decreased and is gradually decreasing year after year the income under this head. With the view to bring about an equilibrium in the finances of the several Municipalities owing to the loss resulting therefrom, the Government in its order No. 1277 M., dated 15th July 1898, requested all the Municipal Councils to report whether a necessity has arisen to revert to the schedule in the original Act. In my letter No. 2023, dated 29th October 1898, the views of the Council have been placed before Government. The Council suggested a general increase in the first seven classes and submitted that it was undesirable to revert to the old schedule.

9. The current collections amounted to Rs. 2,987-8-0 or 76.6 per cent. against Rs. 2,373-8-0 or 52.17 per cent. in the previous year, leaving a balance of Rupees 912-8-0 for subsequent adjustment. Of this, Rs. 488-8-0 have since been collected and Rs. 290 more are collectable within the close of the year.

The arrear demand was Rs. 2,727-5-6 (audited figure), of which Rs. 1,448 have been collected, leaving a balance of Rs. 1,279-5-6 [Rs. 530-13-6 (1896-97) + Rupees 748-8-0 (1897-98)]. Of this, the amount appertaining to the year 1896-97 will be written off the accounts, being irrecoverable, and steps are being taken to adjust as far as possible the balance of 1897-98.

10. This large amount of outstanding arrears is due to the non-payment of taxes by the lower subordinate staff in the several offices of the East Coast Railway who are frequently transferred and whose whereabouts it is difficult to trace, and unless some measures for the recovery of the tax from the employers in case of non-payment by their employés are adopted as in the case of recovery of tax on buildings from the occupiers in case of non-payment by the owners, the practice of writing off year after year large amounts under this head as irrecoverable will continue.

11. *Tax on Buildings and Lands.*—The rate at which this tax was levied remained the same as in the previous year. During the year under report 55 houses were newly brought to assessment; 103 were removed from the list as they had been acquired by the Council in the scheme for the removal of the fishermen's village. Of the 600 revision petitions presented under section 69-B and disposed of during the year, the tax in the case of 57 houses was reduced and in the case of 13 cancelled.

12. The total number of houses under taxation on 31st March 1898 was 4,700; adding to this the number newly brought to assessment and deducting therefrom the number removed for reasons already stated, there were 4,639 on the 31st March 1899.

13. *House-tax.*—The current demand amounted to Rs. 20,132-7-0 against Rs. 20,260-5-0 in the previous year, notwithstanding the increase of Rs. 171-9-0 on account of fresh assessments. This decrease is attributable to causes already explained in paragraph 11 *supra*. Of this, Rs. 16-9-0 have been remitted by the Council on appeal. The current collections amounted to Rs. 4,325-2-6 or 21.48 per cent. against Rs. 5,329-10-6 or 26.33 per cent. in the previous year. The decrease is due to the non-payment of taxes within the official year by the East Coast Railway, Maharaja G. N. Gajapatirow Garu and A. V. Jaggarow Garu, as was anticipated in revised estimate. Of the balance of Rs. 15,790-11-6, Rs. 12,470-3-0 have since been collected, leaving Rs. 3,320-8-6 for subsequent adjustment.

14. The arrear demand at the commencement of the year was Rs. 15,080-4-6; Rs. 13,827-6-11 or 91-4 have been collected during the year, leaving Rs. 1,252-13-7 for future adjustment. Of this, Rs. 8-6-6 have since been collected and Rs. 81, being the sale-proceeds of distrained property, are held under deposits pending adjustment on the result of the prosecutions before the Magistrate.

15. The total amount of arrear and current collections was Rs. 18,152-9-5 against Rs. 9,337-10-6. The increase over the collection of the previous year was due to the large outstandings at the beginning of the year.

16. *Land Tax.*—The net current demand under this head was Rs. 784-4-0 against Rs. 765-7-0 in the previous year; this increase was due to some new lands that were brought to assessment during the year.

The current collections amounted to Rs. 132-12-6, leaving Rs. 651-7-6 for subsequent adjustment; of this sum, Rs. 500 have since been collected.

The arrear demand was Rs. 687-14-6; of this a sum of Rs. 624-11-6 has been collected within the close of the year, leaving a balance of Rs. 63-3-0 for adjustment during the current year.

17. *Water Tax.*—The current demand amounted to Rs. 16,036-3-0 against Rs. 16,148 (audited figure) in the previous year. Of this, Rs. 16-5-0 were remitted by the Council on appeal. The reasons for the decrease are *mutatis mutandis* those mentioned in paragraph 11 *supra*.

The current collections amounted to Rs. 3,926-14-0 or 24-51 per cent. of the demand, leaving a balance of Rs. 12,093; Rs. 7,637-3-6 have since been collected. The arrear demand amounted to Rs. 11,229-6-0; of this, Rs. 8,527-14-3 were collected during the year, leaving a balance of Rs. 2,701-7-9 for future adjustment.

18. Of the total balance of Rs. 7,575-7-3 under both arrears and current, Rs. 2,950 were due by the East Coast Railway. I have not as yet been favoured with a reply to my letter No. 208, dated 3rd March 1898, requesting the Government to obtain the sanction of the Governor-General in Council for the levy of this tax on the property of the East Coast Railway.

19. *Tax on Vehicles, Animals and Carts.*—The demand under this head was Rs. 4,148 as shown below:—

	Rs.
Vehicles	1,690
Animals	1,720
Carts	738
Total	4,148

against Rs. 3,132-8-0 in the previous year. The current collections amounted to Rs. 3,918-8-0; of the balance, Rs. 217 have since been collected and Rs. 12-8-0 are held under deposits awaiting adjustment.

Of the arrear demand of Rs. 150-5-4, Rs. 790-8-0 were collected before the close of the year, leaving a balance Rs. 714-12-0 to be written off as irrecoverable.

20. *Coercive Process.*—Appendix A to statements IV-A and IV-B shows the extent to which coercive measures were resorted to in the year under reference for the collection of taxes; the number of warrants of all kinds issued amounted to 1,253 against 122 in the previous year.

The total number of warrants executed or cancelled was 1,082 involving Rupees 5,016-2-0; eighteen prosecutions were instituted against defaulters.

21. *Tolls.*—The right of collecting tolls which were levied at full schedule rates was rented out to farmers at a public auction, realizing thereby Rs. 11,172 and a penal interest of Rs. 56-5-10, showing a decrease of Rs. 1,618 against the preceding year, which is chiefly attributable to lack of competition at the time of auction. Rs. 1,212, being the proceeds of the Pontoon bridge tolls, were paid to the District Board for its maintenance.

22. *Incidence of taxation.*—Statement VII gives full particulars of tolls. Statements IX and IX-A exhibit the incidence of taxation in the year under report under the taxes on buildings and arts. The total average incidence was Rs. 1-7-5 with tolls, and Rs. 1-2-3 excluding them, against As. 14-7 and As. 9-1 respectively in the previous year.

B.—Miscellaneous Receipts.

23. *Realization under Special Acts.*—(a) *Dolphin's Ferry-rents.*—Rupees 564 with a penal interest of Rs. 5-13-4 were collected from the renters against Rs. 640-8-7 in the previous year.

(b) *Fees under Act II of 1888.*—Rupees 45 only were collected during the year against Rs. 310 in the previous year. The decrease is due to less number of public performances during the year in places set apart for that purpose, and the consequent non-licensing of the same. Though the Railway institute at Waltair and the Volunteer armoury are freely used for public performances, yet by a ruling of the District Magistrate, the former has been declared not to come within the purview of the Act.

24. *Revenue derived from Municipal property and powers apart from taxation.*—This is the sum collected on account of rent of sites in the Regimental lines and in the town for temporary purposes. Rupees 52-9-6 were collected during the year against Rs. 81-10-11 in the previous year; the decrease is due to a vacant site of the Council in Fort ward having been taken up under the Act for public purposes.

25. *Avenue Receipts.*—The rent of cocoanut trees on the beach realized Rs. 48 against Rs. 44 in the previous year. The balance Rs. 2-13-0 is the sale-proceeds of avenue clippings.

26. *Fees from Turner Chattram.*—This institution was opened for the use of the public from the last week of December 1898 and Rs. 8 are the fees collected since that date.

27. *Sale-proceeds of Lands.*—Rupees 1,272-14-0 represent the sale-proceeds of land in Thepparampalem, a site acquired by the Council for the location of the fishermen removed from the beach. The decrease as compared with the revised estimate is small and calls for no remark.

28. *Sale-proceeds of old Materials.*—Rupees 536-7-6 were realized during the year under this head against Rs. 600 anticipated in the revised estimate. The increase over the actuals of the previous year is due to the sale of some of the tiled buildings.

29. *Sale-proceeds of Street Sweepings, &c.*—Rupees 141-15-0 were realized under this head during the year. The increase over the actuals of the previous year is due to a great demand for street sweepings as manure since July 1898.

30. *Fees from Educational Institutions.*—Rupees 59-1-0 were collected during the year under reference from Municipal schools. The increase as compared with the previous year is due to the enhancement of the fees in the said schools.

31. *Income from Markets, Slaughter-houses and Cart-stands.*—These are items of a fluctuating nature and realized Rs. 2,876-2-3 during the year against Rs. 2,852-1-2 in the previous year.

32. *License Fees.*—Rupees 519-9-9 were collected during the year, showing an increase of Rs. 19-9-9 over the revised estimate and Rs. 276-9-3 over the actuals of the previous year. The reason for the increase was already explained in the revised estimate.

33. *Warrant Fees.*—Rupees 121 represent the fee realized on warrants executed.

34. *Fines under Municipal and other Laws.*—Rupees 95-4-0 were realized under this head against Rs. 17-7-0 in the previous year. The adjustments of the Accountant-General on account of the balance of fines levied under the Nuisance Act are awaited.

35. *Grants from Government.*—Rupees 22 is the compensation paid by the Examiner of Military Accounts on account of taxes due by the Military officers in the station.

36. *Contribution from private individuals.*—The Turner Chattram Committee transferred the management of the building during the year and also Rs. 1,399-5-7, the balance of the fund at its disposal.

37. *Recoveries from private individuals for service rendered on account of private scavenging.*—There were 1,184 private latrines under the municipal agency at the beginning of the year under report, seven were added to, and 123 withdrawn from, the list. The number at the close of the year was 1,068. The demand for the current year was Rs. 2,341-8-9 against Rs. 2,437-9-9 in the previous year. The current collection amounted to Rs. 1,603-8-9, leaving a balance of Rs. 738, of which Rupees 563-0-7 have since been collected. The arrear demand at the commencement of the year amounted to Rs. 922-11-10; of this, Rs. 528-0-5 were collected during the year.

38. *Fishery Rent.*—Rs. 372-1-6 were the rents realized by the lease of the fish-pond. This is an item of a fluctuating nature.

39. *Advances Recoverable.*—The following are the particulars:—

	RS.	A.	P.
On account of famine batta objected to by Government in its Order—Mis. No. 1435 M., dated 15th August 1898, and subsequently allowed in G.O., Mis. No. 1890 M., dated 21st November 1898			
On account of stamp	1,010	15	11
Pay and travelling allowance of sanitary inspector whose services were lent to Bellary on plague duty	100	0	0
Travelling allowance of the gymnastic instructor	56	0	0
Excess payment in a cheque	0	0	4
Total	1,176	0	3

III.—EXPENDITURE.

40. *Grant 1, Public Works.*—The total expenditure under this head amounted to Rs. 14,392-5-2 or 19.3 per cent. of the total expenditure of the year against Rupees 1,73,291-2-2 or 70.73 per cent. in the preceding year and Rs. 14,530 in the revised estimate. Details of all works executed during the year are given in statement II-A. The decrease as compared with the actuals of the previous year is due to the non-requisition by the Public Works Department during the year under report for funds for the execution of the water-works under their control.

41. *New Works—(a) Communications.*—As detailed in statement II-A, Rupees 994-13-4 were spent on new works. The necessity and importance of these works have already been explained in the revised estimate.

42. *(b) Buildings.*—A tiled shed was constructed in the sheep slaughter-house at a cost of Rs. 607-12-4. Thirty temporary tatty latrines were constructed at a cost of Rs. 216-1-7. In the year 1896-97 a double iron latrine was constructed on a vacant site in Allipur. The owner having claimed compensation for the site, a sum of Rs. 8 as fixed by the Revenue Divisional officer was paid to him during the year.

43. *Drainage.*—The absolute necessity and importance of the works undertaken at Thepparampaliam have already been explained in the revised estimate. The two drainage channels—one from the centre of the village and the other from alongside the slope of the hill—were excavated at a cost of Rs. 511-5-10. A new drain was constructed in the temple ward at a cost of Rs. 25-5-0, one near the post office at Rs. 72-2-3 and the other in Narayanachundu street at a cost of Rs. 113-14-7. A sum of Rs. 26-10-0 was spent in levelling the land acquired for the sewage farm. A sum of Rs. 34-0-6 was spent in digging temporary side channels along roadside in Thepparampaliam. The total expenditure was Rs. 791-13-2. The large saving as compared with the revised estimate is due to deviation from original estimates in the works executed at Thepparampaliam.

44. *(c) Water-supply.*—Rs. 497-12-2 were spent in constructing two wells in Thepparampaliam and in providing three wells in Thepparampaliam and one well near bull slaughter-house with platforms. Rs. 80-5-8 were spent in partly reconstructing the well in Dondaparthi. The saving effected as compared with the revised estimate was due to the non-utilization of the grants allotted for the completion of

the Dondaparthi well and the construction of a platform for the well in the cart-stand. The decrease as compared with the actuals of the previous year has already been explained in paragraph 40 *supra*.

45. *(d) Miscellaneous.*—The total expenditure under this head amounted to Rs. 349-11-8 against Rs. 76-6-3 in the previous year and Rs. 410 in the revised estimate. The increase over the actuals of the previous year was chiefly due to the reclamation of the vacant site in front of Thepparampaliam overgrown with prickly-pear and other rank vegetation and to the provision of a self-acting shutter to the channel through the village to prevent the inflow of water during high tide.

46. *Repairs—(a) Communications.*—Rs. 6,841-11-2 were spent towards the ordinary repairs to roads, including some special repairs, against Rs. 5,617-15-3 in the previous year and Rs. 5,920, the revised estimate. This large increase is due to the recoating of the whole width of the main road and Bowdara road for a length of four miles instead of in patches as in former years, to the reconstruction of a portion of the parapet wall on the Waltair main road at the third mile at a cost of Rs. 372-13-1, and to the reconstruction of a bridge on the road leading to the District jail, and Katakamani tank at a cost of Rs. 256-11-0. This portion of the parapet wall together with the road adjoining it was damaged at each downpour of heavy rain. On the suggestion of the Superintending Engineer, the work was taken on hand and completed during the year. The arch-work of the bridge on the road to the jail cracked. It was an old skew one with two vents. It was converted into a single skew one, the plan and estimate having been approved by the Superintending Engineer. To this must be added the opening up of under-drains for silt clearance at a cost of Rs. 131-7-11.

The total mileage of roads in the municipal limits at the beginning of the year was 41 miles 7 furlongs and 158 yards. The length of the roads maintained during the year was 38 miles. The total outlay incurred on roads was Rs. 7,836-4-6 or 78.22 per cent. of the net receipts from tolls. The roads were kept in very good order.

47. *(b) Buildings.*—Rs. 653-7-7 were spent during the year against Rs. 320-13-8 in the preceding year and Rs. 700, the revised estimate. This large increase over the actuals of the preceding year is due to the heavy repairs that were necessary for many of the buildings. The ceremonial shed, the sheep slaughter-house, the band-stand and many of the masonry latrines required extensive repairs.

48. *(c) Drainage.*—Rs. 947-1-2 were spent during the year against Rupees 1,079-4-1 in the preceding year and Rs. 1,000, the revised estimate. The decrease below the actuals of the preceding year is due to the non-flushing of drains with sea water as in 1897.

The V-shaped drains in the Fort ward and Kottapeta were repaired and converted into U-shape with surki and cement. The unusually heavy rains during the year brought down large quantities of sand with it from the sand hills filling up all the drains. This removal of sand from the drains was carried on almost throughout the year.

49. *(d) Water-supply.*—Some of the wells in Dondaparthi and Thepparampaliam were cleared of silt at a cost of Rs. 19-13-6. This is the only item of expenditure under this sub-head. The actuals of the previous year were Rs. 121-7-0 against Rs. 180, the revised estimate. The wells were filled with water and needed no silt clearance. Hence the decrease.

50. *Establishment.*—The increase of Rs. 19-8-6 as compared with the actuals of the preceding year was due to the supply of drawing materials to the overseer. The decrease as compared with the revised estimate is small and calls for no remark.

51. *Tools and Plant.*—Some tools had to be purchased during the year owing to the road repairs being undertaken departmentally.

52. The schedule of rates for works executed under Grant 1 was revised during the year. The rates for items appertaining to road repairs were considerably reduced, but for which the extensive repairs detailed above would not have been undertaken. The Chairman is highly thankful to Councillors M.R.Ry. G. Nookiah Chetti Garu

and V. Appalanarsimhulu Chetti Garu for the trouble they have taken in supervising the special road repairs to the main road and Bowdara road.

53. *Grant 2, Education—Training Schools—Stipends to Normal Students.*—The educational officers did not recommend any of the teachers to be sent for training; hence no expenditure under this head.

54. *Municipal Schools—Salary-result System.*—As detailed in statement V-A, there were five schools including the special drawing class. The total expenditure on these schools amounted to Rs. 1,256-15-10 against Rs. 1,315-15-1 in the previous year and Rs. 1,250, the revised estimate. The decrease over the actuals of the preceding year is due to allocation of grants within the budget allotment.

55. *Salary Grants.*—Rs. 931-3-1 were spent during the year against Rupees 769-9-4 in the preceding year and Rs. 900, the revised estimate. The increase over the actuals was due to the payment of arrears grant to the Hindu College and to the payment of the same to two more additional teachers in the London Mission High school. The report on the working of London Mission High school is enclosed; that of the high school department of the Hindu College will be submitted when received.

56. *Result Grants.*—At the commencement of the year, there were nineteen schools—fourteen upper primary and five lower primary; of these three were closed during the year—one upper primary—and two lower primary and—one was added to the list under lower primary. Thus at the close of the year, there were seventeen schools, thirteen of which were upper primary. Rs. 1,998 represent the aid given to these schools during the year against Rs. 1,706-12-0 in the preceding year and Rs. 2,000, the revised estimate. The increase over the actuals of the previous year was due to better results shown at the time of the examination by the Assistant Inspector.

57. *Inspection.*—Rs. 307 were paid on account of the salary and contingencies of the Superintendent of Municipal schools against Rs. 242 in the previous year and Rs. 320, the revised estimate. The Superintendent was given an increase of Rs. 5 per mensem which accounts for the increase on the actuals of the preceding year.

58. *Miscellaneous—Buildings and Furniture Grant.*—Rs. 223-5-4, being the balance of building grant due to the London Mission High school, were paid during the year and Rs. 5-5-4 were paid as rent grant to the temple result schools.

59. *Common Gymnasium.*—Rs. 186-10-0 were spent during the year against Rs. 130 in the previous year. The increase is due to the increase of pay to the instructor at Rs. 3 per mensem.

60. *Drawingmaster and Contingencies.*—Rs. 407-9-0 were spent on this account—Rs. 358-1-0 as pay and Rs. 49-8-0 as contingencies. Drawing models costing Rs. 20 were supplied to him during the year. The increase as compared with the actuals of the previous year is due to the drawingmaster having remained in service throughout the year instead of eight months as in the last year.

61. The total expenditure under grant 2 was Rs. 5,316-0-7 against Rupees 4,817-8-11 (audited figure), the actuals of the previous year and Rs. 5,290 the revised estimate. The increase over the actuals is chiefly due to the large expenditure under salary and result grants and to the increase in the pay of the Superintendent and Gymnastic Instructor.

62. *Grant 3, Medical Services and Sanitations—Hospital and Dispensaries.*—The contributions towards the upkeep of the civil hospital was increased during the year by Rs. 200 on the representation of the District Medical and Sanitary Officer that the operating theatre of the hospital had been improved at considerable expense and equipped with costly instruments and appliances. The contributions to Government on account of the Medical College, Sanitary Inspection and Reserve Medical Staff amounted to, in all, Rs. 369 as advised by the Accountant-General. The civil hospital is managed by a local committee of seven members, among whom are the Collector, the District Medical and Sanitary Officer and the Chairman. The total number of patients that were afforded relief was 29,753, of whom 522 are in-patients and 29,231 are out-patients against 641 and 24,031 in the previous year. The midwives attached to the hospital attended 241 labour cases during the year.

The District Medical and Sanitary Officer reports that the hospital is doing good work. His report is enclosed.

63. *Vaccination.*—Compulsory vaccination has been in force since 1st August 1890. The total number of vaccine operations performed during the year was 1,300 against 1,609 in the previous year; of these, 881 were primary vaccinations and include 774 under one year of age; the rest were revaccinations. The decrease as compared with the previous year occurs under all the heads and is due, so far as primary cases are concerned, to the less number of births available for vaccination under the compulsory clauses; as regards revaccination, the school population contributed to a large extent in the preceding year and left very little to be done during the current year.

Of the total number vaccinated, 1,113 were successful with a percentage of 85.61 against 88.31 in the previous year. The percentage of successful primary vaccinations was 94.18 and of re-vaccinations 84.96 against 96.14 and 73.38 in the previous year. Lanoline paste from the Mysore Government Vaccine Institute was used throughout the year. I have again to remark that the resulting scars are larger in size and better foveated than those obtained with the use of glycerine paste. As in the previous year, children were compelled to be brought to the depots for vaccination. The number of prosecutions under clause 2 section 138 was 142 against 122 in the previous year.

First-class Vaccinator G. Mutyaliah was in charge throughout the year and his work is supervised by the Assistant Surgeon who inspected 900 cases or 69 per cent. of the total vaccinations during the year.

The total cost under this head was Rs. 403-3-7 against Rs. 429-8-7 in the preceding year and Rs. 410 in the revised estimate. The average cost per successful case was As. 5-9 against As. 4-10 in the preceding year.

64. *Vital Statistics.*—The total number of births registered was 1,141 against 1,111 in the previous year, showing an increase of 30. The total number of deaths was 880 against 1,180 in the previous year. The rate per mille of births was 33.39 against 32.22, and that of deaths was 26.09 against 34.22. The enclosed comparative statement shows the incidence of death causation during the years 1897-98 and 1898-99 under the several heads. During the year under report there were no deaths from cholera and the deaths from other causes decreased by nearly one-fourth. The remarks of Government conveyed in paragraph 4 (4) of its order, No. 1714 M., dated 11th October 1898, have been noted, and the Superintendent of births and deaths was relieved of his office duties by employing a temporary clerk for that purpose throughout the year. He was directed to verify and scrutinize the daily reports submitted by the registrars of the several divisions.

The total expenditure amounted to Rs. 655-2-0 against Rs. 699-9-7 in the preceding year and Rs. 680 in the revised estimate. The decrease over the actuals of 1897-98 is due to the non-supply of the printed forms and stationery during the year under report.

65. *General Health.*—Public health was good throughout the year; the prices of food-grains have recovered from their famine rates and the rainfall was above the average.

The town was fortunate in not having been visited by epidemic disease of any kind. Though there have been no cases of plague, yet the measures undertaken last year to prevent its introduction into the town were continued throughout the year. As directed in paragraph 5 of G.O., No. 306 P., dated 27th April 1898, the required quantity of disinfectants and appliances were kept in reserve and the town was divided into divisions and circles to be placed under observation no sooner plague made its appearance here. About the commencement of the year, Calcutta was declared plague infected, and measures were at once undertaken to prevent its introduction into the town by the sea. Segregation and observation sheds were erected on the Dolphin's Nose and suitable hospital accommodation was provided with quarters for servants. The practice of inspecting and examining all arrivals from plague-infected areas at Waltair station and issuing passports to them was continued throughout the year.

The new arrivals were observed in four different parts of the town to suit the convenience of the passengers. A third-class hospital assistant was in charge of this duty. His services were withdrawn by the District Medical and Sanitary Officer and he was replaced by the chief certificated sanitary inspector who had just then returned from plague duty in the Bellary district.

The charges incurred under this head amounted to Rs. 1,667-10-11 as detailed below :—

	RS.	A.	P.
(1) Sanitary inspector and hospital assistant	513	4	10
(2) Medical establishment	162	0	0
(3) Cost of disinfectants	364	0	0
(4) Cost of disinfecting apparatus	84	13	0
(5) Equipment, bedding and clothing	21	0	0
(6) Construction and repair of segregation and observation sheds with hospitals	482	14	5
(7) Contingencies	39	10	8
Total ..	1,667	10	11

66. *Conservancy.*—The total charges under this head, including those on account of plague measures, amounted to Rs. 15,440-11-5 against Rs. 15,837-3-2 in the previous year and Rs. 16,720 in the revised estimate. The increase under contingencies over the actuals of the previous year was chiefly due to the purchase of books on sanitary science (Rs. 86-10-0) and to the entertainment of two toties.

The number of public latrines remained the same as in previous years. There has been no change in the night-soil or rubbish conservancy.

The street refuse is collected in dust-bins which were increased during the year to 371. A great demand has arisen during the year for street sweepings as a manure for fields and Rs. 141-15-0 represent the sale-proceeds under this head. Six hundred and forty-seven yards of under-drains have been opened up and cleared of silt. 13,497 running feet of V-shaped drains have been converted into U shape with surki and cement.

The drains are systematically flushed. The silt removed from the under-drains and that from the street drains after heavy rainfall are removed to the land acquired for a sewage farm where it is used in levelling the same.

67. *Private Scavenging Establishment.*—The expenditure under this head was Rs. 2,088-13-3 against Rs. 2,079-14-6 in the previous year and Rs. 2,120 in the revised estimate. The receipts under this head amounted to Rs. 2,131-9-2. A steady decrease was noticed in the number of latrines under the municipal control for the last two years.

The orders of Government conveyed in paragraph 3 (4) of G.Os., No. 2253 M., dated 15th October 1897, and No. 1714 M., dated 11th October 1898, have been carefully noted; with a view of finding out their exact number, all the private latrines in the town were numbered, which now amounts to 1,414. Fresh agreements have been entered into with the owners of these, placing them under the municipal agency from the 1st April 1899. Rs. 71-10-3 were spent in numbering the private latrines.

68. *Grant 4, Lighting.*—The number of lights at the beginning of the year was 303. Fifteen were added during the year, making a total of 318 at the close of the year. Eight lamp-lighters are employed for the purpose at 39 per head.

The charges under the head amounted to Rs. 2,365-10-6 against Rs. 2,651-14-3 in the previous year and Rs. 2,620 in the revised estimate. The decrease, as compared with the actuals of the previous year, was due to the cheap rates at which oil and other lighting materials have been purchased, the right of supplying them having been sold at a public auction.

69. *Choultries—Poor House.*—The aggregate number of paupers fed during the year was 13,892 against 19,431 in the previous year. The daily average number dieted during the year was 38.16. The charges on account of establishment

amounted to Rs. 384 and the contingent charges including the feeding of the poor Rs. 1,254-11-4 against Rs. 384 and Rs. 1,937-4-10, respectively, in the preceding year. The decrease in the cost of feeding is due to the adoption of a new scale of dieting wherein dry grains were substituted for rice. The average cost per head per diem was As. 1-5 against As. 1-7 in the previous year. The institution worked under the supervision of Councillor M.R.Ry. D. Venkatanarsiah Nayudu Garu to whom the Chairman is much indebted.

70. *Turner Chattram.*—This institution was handed over to the Council about the beginning of the year. A peon on Rs. 3 per mensem and a sweeper on Rs. 2 were entertained to look after the building. As utensils costing Rs. 200 had to be supplied to the institution in the month of October, the services of the watcher were dispensed with and a gumastah on Rs. 8 per mensem was employed in his stead. The institution was formally opened for the use of the public on the 26th December 1898 by Mr. W. O. Horne, I.C.S., the Collector, when the Hon'ble the Raja of Bobili, K.C.I.E., graced the occasion with his presence.

The total expenditure under this head amounted to Rs. 256-1-1, of which the establishment cost of Rs. 80-11-7, improvements to the building Rs. 60-5-4; a marble slab with the names of the principal donors and their subscription inscribed on it was put up in a prominent part of the building at a cost of Rs. 115-0-6.

71. *Printing Charges.*—The cost of printing amounted to Rs. 529-1-7 against Rs. 424-11-9 and Rs. 400 in the revised estimate. The increase is due to the cost of printing new voters' lists under the revised election rules.

72. *Compensation for Land.*—A sum of Rs. 256-4-1 was spent for the following purposes :—

	RS.	A.	P.
Establishment	150	12	7
Stationery	5	7	6
One hundred rupees stamped paper	100	0	0
Total ..	256	4	1

The decrease as compared with the previous year was due to the non-payment of compensation as none of the tiled houses have been acquired during the year.

73. *Other Items.*—The following are the details of expenditure amounting to Rs. 1,126-1-6 under this head :—

	RS.	A.	P.
Fee for numbering carts	4	12	0
Water-pandals	106	8	0
Quit-rent on lands	3	13	7
Famine expenditure adjusted with reference to G.O., Mis. No. 1890 M., dated 8th November 1898	1,010	15	11
Total ..	1,126	1	6

74. *Grant 5, General Establishment—Office Establishment.*—The total cost amounted to Rs. 1,534 against Rs. 1,403-5-8 in the previous year. The increase was due to the employment of a temporary clerk for seven months from September. The necessity for this temporary appointment was already brought to the notice of Government in paragraph 35 of the revised estimate.

75. *Inspection.*—Rs. 330 were spent under the head during the year, against Rs. 282-10-8 in the previous year. The increase is due to the allowance drawn for eleven months at Rs. 30 per mensem instead of for eight months at Rs. 40 per mensem in 1897-98.

76. *Collection Establishment.*—The expenditure under this head amounted to Rs. 1,101-7-4 against Rs. 1,318 in the previous year and Rs. 1,313 in the revised estimate. The decrease was due to the stoppage of the pay of the establishment for the last two months which was subsequently paid.

77. *Collection Contingencies.*—The increase over the revised estimate was due to the cost of account forms supplied from the Lawrence Asylum Press, Madras.

78. *Office Contingencies*.—The expenditure under this head amounted to Rupees 848-11-11 against Rs. 829-3-4 in the previous year. The increase over the actuals was due to the purchase of furniture for office use.

79. *Repayment of Debt*.—Out of the loan of Rs. 20,000 contracted with the District Board on account of the removal of the fishermen's village, Rs. 10,000 or two instalments of Rs. 5,000 each were paid back during the year and Rs. 3,598-12-0 were paid to Government as the first instalment on account of the water-works loan. The decrease as compared with the revised estimate is due to the amount repaid to Government with reference to their actual requirements as advised by the Accountant-General.

80. *Interest*.—Rs. 9,980-12-4 were paid on account of interest. Of this, Rupees 1,024-5-4 represent the interest paid to the District Board and Rs. 8,956-7-0 were paid to Government on account of interest on the water-works loan.

The increase over the actuals of the previous year was due to the payment of arrears of interest due to the District Board.

IV.—CLOSING BALANCE.

81. The year closed with a balance of Rs. 1,54,588-3-4 against Rs. 1,66,001-10-4 in the previous year, while the Municipal fund balance was—Rs. 34,001-5-2 against Rs. 33,370 in the revised estimate. It is unnecessary to recapitulate all the reasons already mentioned in the revised estimate that account for this deficit.

82. The delay in the submission of the report was unavoidable and is much to be regretted.

ENCLOSURE.

From Captain *G. G. Gifford*, I.M.S., Acting District Medical and Sanitary Officer, Vizagapatam, to the Chairman, Municipal Council, Vizagapatam, dated 27th May 1899, No. 1030-S.

I have the honour to forward the annual report on the Civil Hospital, Vizagapatam, for the year 1898-99.

(1) *Public Health*—was good throughout the year. The prices of food-grains have recovered from their famine rates. The year was characterized by a heavy rainfall, 49.75 inches, the north-east monsoon being exceptionally heavy.

There was no epidemic of any kind throughout the year.

(2) *Vital Statistics*.—One thousand one hundred and forty-one births and 880 deaths were registered during the year, showing a slight rise in birth-rate (33.08) and a considerable fall in death-rate (25.52). Cholera contributed to the heavy death-rate in the previous year.

(3) *Sanitation*—is improving. 13,497 running feet of V-shaped drains have been converted into U-shaped. Six hundred and forty-seven yards of under-drains have been opened up and cleared of silt. The silt removed from drains is immediately carted away to the land acquired for sewage farm and is there used in raising its level.

(4) *Vaccination*.—One thousand three hundred cases were vaccinated during 1898-99 against 1,619 last year. Of these 835 are males and 465 females.

Eight hundred and eighty-one were primary vaccinations and include 774 under one year of age.

The percentage of successful primary vaccinations was 94.18, of secondary 86.86, and of re-vaccinations 84.96 against 96.14, 63.15 and 73.38, respectively, in the previous year.

All the cases were vaccinated with lanoline paste supplied from the Mysore Government Vaccine Institute at Bangalore.

The resulting cicatrix is larger in size as compared with that obtained by the use of glycerine paste.

First-class vaccinator G. Muthyaliah has been in charge throughout the year. His work is being closely supervised by the Assistant Surgeon who has inspected 900 cases, which represents 69 per cent. of the total vaccinations during the year.

(5) *Hospitals and Dispensaries*.—(a) The civil hospital provides beds for 42 patients.

The Police occupy one ward (six beds) for which a rent of Rs. 20 per mensem was paid.

One of the wards containing six beds has been set apart for any females who may apply at the hospital for admission.

(b) The building is in good repair.

(c) Furniture and fittings are sufficient and in good order.

(d) Nil.

(e) Rupees 74-1-9 were recovered for diets and Rs. 1,388-7-1 for medicines from those able to pay for them. Seventy-three patients provided their own diet.

(f) Five hundred and twenty-two in-patients with an average daily sick of 27.79 and 29,231 out-patients with an average daily attendance of 225.66 were treated, showing a decrease of 119 among in and an increase of 5,200 among out patients in admissions and an increase of 1.18 and 31.79 in average daily attendance respectively.

The decrease among in-patients was probably due to the increased healthiness of the year.

(g) There were in all 28 deaths. There were no cases of septic disease.

(h) Eleven hundred and thirty-eight operations were performed, with three deaths, during the year against 1,015 operations with four deaths last year.

(i) The establishment is very small for the amount of work done, and if funds are available should be increased.

(j) Two midwives are attached to this hospital; one of them works under the supervision of the female Medical Practitioner attached to the Victoria Hospital for Women and Children located in the heart of the town.

She resigned her appointment in November 1898, and her place has been filled up by another Local Fund midwife.

The number of cases attended by the midwives was 241 against 156 in the previous year. This does not include the cases attended by the district midwives brought in for training for six months each in rotation.

(k) The Victoria Hospital for Women and Children is maintained by the District Board, and the report of that hospital is included in the District Board report.

(l) *General remarks*.—The hospital is doing good work.

No.

Submitted to the Collector. Several roads are pretty good. Roads of Dondla-party and some branch roads of the town required repair. Estimates for collection of materials are sanctioned a few days ago by the Council.

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

2nd September 1899.

C. No. 2535.

Forwarded.

2. The state of the Municipal finances during the period covered by this report was discussed by me in my endorsement No. 749-C of 1899, dated 13th March 1899,

disposed of by Government in its Order No. 467 M., dated 29th March 1899. I have nothing to add to the remarks then made, and I regret to say that I do not perceive any improvement.

3. Within a few days I shall report further to Government on the financial prospects of the Municipality during the current year, as desired in G.O., Mis., No. 1163 M., dated 16th August 1899.

VIZAGAPATAM,
4th September 1899.

(Signed) W. O. HORNE,
Collector.

From the Chairman, Municipal Council, Vizagapatam, dated 8th September 1899,
No. 2024.

ABSTRACT.—Submitting report of the Principal of the late Hindu College on the working of the lower secondary department of that institution during 1898-99.

ORDER—No. 1356 M., dated 16th September 1899.

The receipts and charges of the Vizagapatam Municipality for 1898-99 are compared below with the budget and revised estimates for the year and the actuals of 1897-98:—

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Actuals, 1898-99.
Receipts.				
Balance brought forward	Rs. 3,11,536	Rs. 2,41,200	Rs. 1,66,000	Rs. 1,66,002
Tax on Arts	2,985	4,480	4,720	4,435
" on Buildings and Lands	9,540	20,740	23,500	18,910
Water and Drainage Tax on Buildings and Lands	4,919	17,440	14,110	12,455
Tax on Vehicles and Animals	1,680	3,050	3,790	3,855
" on Carts	394	740	890	880
Tolls	11,199	11,210	9,980	10,016
Realizations under Special Acts	951	740	610	615
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	632	15,250	2,130	1,974
Conservancy Receipts	37	30	150	142
Fees and Revenue from Educational Institutions	44	40	40	59
Income from Markets and Slaughter-houses	1,823	1,820	1,820	1,844
License Fees	243	300	500	520
Other Fees	1,047	1,150	1,180	1,186
Fines under Municipal and other Acts	588	660	660	95
Grants and Contributions from Government	700	20,860	20	22
" from Local Boards	46	700	700	700
" from Other Bodies	1,805	160	1,430	1,419
Recoveries for Services to Private Individuals	1,805	2,280	2,720	2,135
Miscellaneous	342	380	440	400
Loans	60,500	..	..	..
Advances Recovered	2	..	100	1,176
Total ..	99,477	1,02,030	69,490	62,838
Grand Total ..	4,11,013	3,43,230	2,35,490	2,28,840
Charges.				
GRANT 1—				
New Works—				
Communications	2,419	1,000	1,000	995
Buildings	981	470	900	832
Drainage	485	1,000	1,200	792
Water-supply	1,59,262	2,62,090	710	498
Miscellaneous Public Improvements	76	100	410	350
Repairs—				
Communications	5,618	5,920	5,920	6,841
Buildings	321	700	700	653
Drainage	2,612	2,560	2,560	2,489
Water-supply	158	640	220	56
Establishment	831	860	860	850
Tools and Plant and other Stores	28	50	50	36
Contributions for Public Works	500	..	..	..
Total ..	1,73,291	2,75,390	14,530	14,392

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Actuals, 1898-99.
Charges—cont.				
GRANT 2—				
Training Schools	19	120	..	..
Municipal Schools—				
On the Salary-result System	1,301	1,250	1,250	1,257
Grants-in-aid—				
Salary Grants	770	900	900	931
Fixed and Result Grants	1,707	2,000	2,000	1,998
Building, Furniture, &c., Grants	371	210	210	229
Inspection	242	310	320	307
Miscellaneous	408	580	510	594
Total ..	4,818	5,370	5,290	5,316
GRANT 3—				
Hospitals and Dispensaries	2,400	2,600	2,600	2,600
Contributions	414	440	440	369
Vaccination	429	410	410	403
Registration of Births and Deaths	700	730	680	655
Sanitation	15,817	18,020	16,720	15,441
Total ..	19,760	22,200	20,850	19,468
GRANT 4—				
Lighting	2,652	2,620	2,620	2,365
Markets and Slaughter-houses	132	140	140	136
Choultries	2,321	1,390	1,980	1,895
Avenues	156	190	170	130
Public Garden, Survey of Land, Fire, Pounds and other Charges	27,042	710	840	1,941
Total ..	32,303	5,050	5,750	6,467
GRANT 5—				
Supervision and Management	4,913	5,980	4,580	4,812
EXTRAORDINARY AND DEBT—				
Repayment of Debt	..	13,870	17,020	13,599
Interest on Loan	8,843	9,680	9,980	9,981
Advances Recoverable	1,071	..	1,180	217
Refunds	12	..	..	..
Total ..	9,926	23,550	28,180	23,797
Grand Total ..	2,45,011	3,37,540	79,180	74,252
Balance	1,66,002	5,690	1,56,310	1,54,588

2. The Municipal Council held 34 meetings, or eight less than in the previous year, and twelve others were adjourned for want of a quorum against ten in that year. The average attendance of members, which showed a decline in the case of officials and an improvement in that of the non-officials, continued to be fair.

3. Receipts.—(1) The demand under the tax on arts, as originally assessed by the Chairman, fell from Rs. 5,007 to Rs. 4,515, the decline being attributed to the operation of the revised schedule A annexed to the Madras District Municipalities Act. As much as Rs. 615 or 13.6 per cent. of this demand was again remitted by the Municipal Council on appeal. This shows either that the Chairman's assessments were incorrect or that the Council was unduly lenient in granting remissions. The net current demand under this head thus amounted to Rs. 3,900 against Rs. 4,549 in 1897-98. There was also a decline of Rs. 123 and Rs. 128, respectively, in the demand under the tax on buildings and the water and drainage tax, which is explained in paragraphs 11 and 17 of the Chairman's report. The demand under the tax on lands, however, remained almost stationary.

(2) The current collections under the tax on arts, though better than in the previous year, were still indifferent; but those under the tax on buildings and the water and drainage tax declined and were very poor, while under the land-tax they were decidedly bad, only 17 per cent. of the demand having been realized within the year. Except in the case of the taxes on buildings and lands, the arrear realizations were not satisfactory. The decrease in the case of the current collections of house-tax is ascribed by the Chairman to the non-payment within the year of the tax due by the East Coast Railway and by the individuals referred to in paragraph 13 of his

report, while the existence of large outstandings under the arts tax is stated to be due to the non-realization of taxes from the lower subordinate staff in the several offices of the East Coast Railway, who are frequently transferred and whose whereabouts it is difficult to trace. This explanation, however, cannot be accepted as adequate. The real cause seems to be the neglect of the executive to take prompt collections have been a chronic complaint with this Municipality and His Excellency the Governor in Council considers that his intervention is urgently called for in the interests of the rate-payers. But before taking further action in the matter, the report on the financial prospects of the Municipality promised in paragraph 3 of the Collector's endorsement will be awaited. The outstandings at the close of the year were again large, amounting to Rs. 34,744 against Rs. 28,159 in 1897-98. Of this sum, however, Rs. 21,729 have since been collected. Every effort should be made to adjust the remainder before the close of the current year. Coercive measures were adopted to a much larger extent than in the previous year, but the execution of the warrants was not as prompt as it should have been, nearly 15 per cent. of the total number for disposal having remained unexecuted on the 31st March 1899. This is not satisfactory and greater energy should be displayed by the municipal executive in this respect in future.

(3) There was an increase in the receipts from the taxes on vehicles, animals and carts, sale of lands, license fees and contributions from private individuals; but the income under tolls, realizations under special Acts, and fines showed a decline, which is explained in paragraphs 21, 23 and 34 of the Chairman's report.

(4) The number of houses served by the private scavenging agency fell from 1,184 to 1,068; but the fees collected for this service amounted to Rs. 2,132 against Rs. 1,802 in the previous year and almost covered its cost. It is observed from paragraph 67 of the Chairman's report that steps have been taken to bring all the private latrines in the town under the control of the municipal agency.

4. *Expenditure*—(1) *Public Works*.—The water-supply scheme, which is being carried out by the Public Works Department, was the only important new work under execution during the year. No information has, however, been furnished by the Chairman regarding the progress made in this work—an omission which should be supplied without delay. The total outlay on communications amounted to Rs. 7,836 or 78.7 per cent. of the net municipal revenue from tolls. The Revenue Divisional Officer reports that several roads were in pretty good order, but that the roads of Dondaparthi and some branch roads of the town required repairs, for which estimates have already been sanctioned by the Municipal Council.

(2) *Education*.—The net expenditure under this head amounted to Rs. 5,237 or 10.4 per cent. of the receipts from taxation. Of this sum, Rs. 4,083 were spent on primary, and the remainder on secondary, education. The Municipal Council continued to maintain four primary schools on the salary-result system and to aid two secondary schools with salary grants; but the number of primary schools aided with result grants was nineteen, or two less than in the previous year. The attendance at the salary-grant schools improved considerably; but at the primary schools, both municipal and aided, it declined. All these schools, however, appear to have done slightly exceeded. The salary-grant schools are also reported to have worked fairly well. It is gratifying to observe that the number of boys under instruction in the municipal and aided schools rose from 1,734 or 69.2 per cent. of the male population of school-going age to 2,055 or 82 per cent.

(3) *Medical Relief*.—As in previous years, the Municipal Council maintained no hospital of its own, but a contribution of Rs. 2,600 was paid towards the local hospital under the management of a private committee. There was an increase in the number of out-patients treated at this institution, but a decline in that of in-patients, which is explained in paragraph 5 (f) of the District Medical and Sanitary Officer's report. The two midwives employed by the Municipal Council are reported to have attended between them 241 cases of labour against 156 cases attended by one midwife in the previous year.

(4) *Vaccination and Vital Statistics*.—The total number of vaccinations performed during the year fell from 1,609 to 1,300 and the percentage of reported success from 88.3 to 85.6. Infantile vaccination also showed a further retrogression, the total number of children under one year successfully vaccinated being 725 or 21 per mille of the population against 824 or 23.9 per mille in 1897-98. The decline, so far as primary vaccination is concerned, is attributed to the smaller number of children available for vaccination; but in view of the fact that the registered birth rate was 33.1 per mille, this explanation cannot be accepted as adequate. Increased attention should be paid to this matter in the current year.

There was an increase in the number of births registered during the year, but a decline in that of deaths, which is explained in paragraph 64 of the Chairman's report. The returns in both cases, however, cannot be regarded as accurate, the rates recorded being much below the normal. The registration of vital statistics should receive greater attention.

(5) *Sanitation*.—More than fourteen per cent. of the allotment under this head was allowed to lapse and for this no explanation has been offered, but the total expenditure amounted to Rs. 15,441 or 24.6 per cent. of the current receipts. From paragraphs 42 to 44, 45 and 66 of the Chairman's report, it is observed that some attention was paid to the sanitation of the town; but the efforts made in this direction should not be relaxed until all the defects pointed out by the sanitary officers from time to time have been remedied.

5. *General Remarks*.—Owing mainly to the unsatisfactory state of the collection of taxes, the year again closed with a deficit of Rs. 34,001, which was met from the balance of grants and loans on account of the water-supply scheme, although the impropriety of this course was pointed out in paragraph 5 of G.O., No. 1714 M., dated 11th October 1898. This is far from satisfactory and speedy measures should be taken to recoup this amount.

There was some improvement in regard to roads, education and registration of births, but in other respects the administration of the Municipality during the year under review must be characterized as inefficient. The collection of taxes was very slack, the private scavenging service was not extended, vaccination retrograded, and the registration of vital statistics left much to be desired.

6. The Government notes with displeasure the delay of more than three months in the submission of this report for which the Chairman offers no explanation beyond the mere statement that it was unavoidable. Similar delays should be guarded against in future.

7. The resolution of the Municipal Council adopting the report is awaited.

(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.
" Commissioner.
" Engineer.

Editors' Table.

Exd. M. Moonusawmy.

Local & Munl. (1899) Department.

CURRENT No. 2441m

2 Abstract

From The Chairman M.C.
Vijayapatnam

Order

No. 2024

Dated 8th September 1899

Received 14 SEP. 1899

Registered —

Enclosures 1

Spare copies nil.

SUBJECT.

Submits report of the
Principal of the
Late Hindu College on
the working of the Lower Secondary
of that institution
Department during 1898-99

15/9/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the working of the Lower
Secondary Department of the
Mrs. A. V. Narasinga Rao College

(Late Hindu College, Vizagapatam
for the official year 1898-1899.

Numerical Strength. The strength of the Lower Secondary
Department during the year under
report is as follows:—

As on rolls on 31st March 1899.

III Form	64
II do	49
I do	63
<u>Total 176</u>	

Results of the

Public Examinations. During the year, report of

applied for the Lower Secondary

* of these passed Examination of whom 6 came out
in all the subjects and 3 in compulsory
and one optional subject Successful.

Financial. The annexed is the statement
showing the receipts and expendi-
-ture during the year under report

Vizagapatam.
Mrs. A. V. College
5th September 1899
Principal

Statement showing the Receipts and Expenditure of the Lower Secondary Department of the Mrs. A. V. Narasingarow College (Late Hindu College) Vizagapatnam for the Official year 1898-1899.

Receipts			Expenditure			Excess or Deficit	Remarks.
No.	Items	Amount	No.	Items	Amount		
1	School fees	1,980 1	1	Teaching Staff	1,838 5		
2	Other fees	86 8	2	House-rent and Taxes	53 12 7		
3	Subscriptions	.	3	Repairs	22 . 2		
4	Grants	301 7 1	4	Library	124 10 7		
5	Interest	.	5	Servants	299 15 3		
6	Miscellaneous	17 4 .	6	Furniture &c	110 3 4		
			7	Miscellaneous	176 10 6		
Total		2,385 4 1				Deficit	
						2,626 1 10	240 13 9

Vizagapatnam
 Mrs. A. V. N. College
 5th September 1899

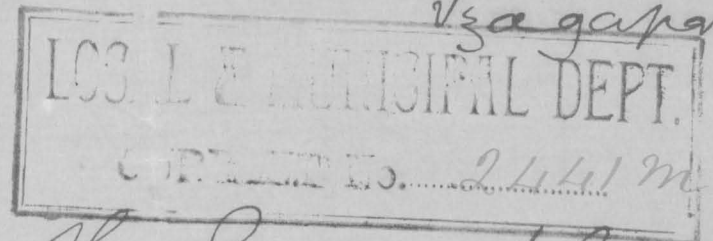
O. S. Divina Principal

N^o 2624

Office of Chairman,
Municipal Council Vizagapatam
8th September 1899

From

The Chairman,
Municipal Council
Vizagapatam



To

The Secretary to Government,
Local and Municipal Dept
Madras

Sir

In continuation of my
letter N^o 1957 dated the 31st August 1899,
I have the honor to forward herewith
the report received from the Principal
of the late Hindu College (now called
Mr. A. V. Narsingarao's College) on the
working of the Lower Secondary Depart-
ment of that institution during 1898-99.

I have the honor to be,
Sir,

Yours most obedt Servant

R. Krishna Rao

Chairman M.C.

[Faint handwritten notes and tables, likely bleed-through from the reverse side of the page. The text is mostly illegible due to fading and bleed-through.]

Papers to be read in Proceedings:—

Current No. 2400 of 1899, dated 31st Augt from the Chairman m.c.Current No. 2441 of 1899, dated 8th Sept from the Viz. Sapatan

Current No. of 189, dated from the

Current No. of 189, dated from the

Order. No 1356 m 2/16/9/189

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 and the actuals of 1897-99.

				Actuals, 1897-99	Budget Estimate, 1898-99	Revised Estimate, 1898-99	Actuals 1898-99	
				Rs.	Rs.	Rs.	Rs.	
Receipts-								
Balance brought forward	..	..	..	311526	241200	166202	166002	+292
Tax on Arts	..	..	..	2985	4480	4720	4436	✓
Tax on Buildings and Lands	..	..	..	9540	20740	23500	18910	✓
Water and Drainage Tax on Buildings and Lands	..	..	..	4919	17440	14110	12455	✓
Tax on Vehicles and Animals	..	..	..	1680	3050	3790	3855	+
Tax on Carts	..	..	..	394	740	890	880	+
Tax on Private Menial and Domestic Male Servants	..	..	..	"	"	"	"	✓
Tolls	..	..	..	1199	11210	9980	10016	-5051
Realizations under Special Acts	..	..	..	950	740	610	615	-
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	..	..	..	632	15250	2130	1974	+
Conservancy Receipts	..	..	..	37	30	150	142	✓
Fees and Revenue from Educational Institutions	..	..	..	44	40	40	59	✓
Do. from Medical Institutions	..	..	..	"	"	"	"	✓
Income from Markets and Slaughter-houses	..	..	..	1823	1820	1820	1844	✓
License Fees	..	..	..	243	300	500	520	✓
Other Fees	..	..	..	1047	1150	1180	1186	✓
Fines under Municipal and other Acts	..	..	..	588	660	660	95	648
Interest on Investments and Premium on Loans	..	..	..	"	"	"	"	✓
Grants and Contributions from Government	..	..	..	"	20860	20	22	✓
Do. from Local Boards	..	..	..	700	700	700	700	✓
Do. from other Bodies	..	..	..	46	160	1430	1419	+21
Fees for services to private individuals	..	..	..	1805	2280	2720	2135	✓
..	..	..	..	342	380	440	400	✓
..	..	..	..	60500	"	"	"	✓
..	..	..	..	"	"	"	"	✓
..	..	..	..	2	"	100	1176	✓
..	..	..	..	99477	102030	69490	62839	+520
Grand Total	..	..	..	411013	343230	235490	228841	+6808

Note: This is the last of the Municipal report for this year as the last report for 1897-98 was submitted on the 30th Sept 1898.

+4375
+3790
81381

197
74252
10 154588
228841

Charges.				Actuals, 1897-98.	Budget. Estimate, 1898-99.	Revised Estimate, 1898-99.	Actuals 1898-99.
				Rs.	Rs.	Rs.	Rs.
GRANT 1.							
New Works—							
Communications				2419	1000	1000	995
Buildings				981	470	900	832
Drainage				485	1000	1200	792
Water-supply				159262	262090	710	498
Miscellaneous Public Improvements				76	100	410	359
Repairs—							
Communications				5618	5920	5920	6841
Buildings				321	700	700	653
Drainage				2612	2560	2560	2489
Water-supply				158	640	220	56
Miscellaneous Public Improvements				"	"	"	"
Establishment				831	860	860	850
Tools and Plant and other Stores				28	50	50	36
Contributions for Public Works				500	"	"	"
Total				173291	275390	14530	14392
GRANT 2.							
Training Schools				19	120	"	"
Municipal Schools—							
(a) On the Salary System				1301	1250	1250	1257
(b) On the Salary Result System				"	"	"	"
Grants-in-Aid—							
(a) Salary Grants				770	900	900	931
(b) Fixed and Result Grants				1707	2000	2000	1998
(c) Building, Furniture, &c., Grants				371	210	210	229
Inspection				242	310	320	307
Miscellaneous				408	580	610	594
Total				4818	5370	5290	5316
GRANT 3.							
Hospitals and Dispensaries				2400	2600	2600	2600
Contributions				414	440	440	369
Vaccination				429	410	410	403
Registration of Births and Deaths				700	730	680	665
Sanitation				15817	18020	16720	15441
Total				19760	22200	20850	19468
GRANT 4.							
Lighting				2652	2620	2620	2365
Markets and Slaughter-houses				132	140	140	136
Choultries				2321	1390	1980	1895
Travellers' Bungalows				"	"	"	"
Avenues				156	190	170	130
Public Garden, Survey of Land, Fire, Pounds and other Charges.				27042	710	840	1941
Total				32303	5050	5750	6467
GRANT 5.							
Supervision and Management				4913	5980	4580	4812
EXTRAORDINARY AND DEBT.							
Repayment of Debt				"	13870	17020	12599
Interest on Loan				8843	9680	9980	9981
Advances Recoverable				1071	"	1180	217
Refunds				12	"	"	"
Discount				"	"	"	"
Pensions and Gratuities				"	"	"	"
Investments				"	"	"	"
Total				9926	23550	28180	23
Grand Total				245011	337540	79180	
Balance				166002	5690	1563	

832
350
653
1835

Vide p. 8 of the chairman's report.

2. The Municipal Council held 34 meetings, or eight less than in the previous year, and twelve others were adjourned for want of a quorum against ten in the year. The average attendance of members, which showed a decline in the case of officials and an improvement in that of the non-officials, continued to be fair.

3. Receipts (1) — The demand under the tax on arts, as originally assessed by the Chairman, fell from Rs 5007 to Rs 4515, the decline being attributed to the operation of the revised Schedule A annexed to the Madras District Municipalities Act. As much as Rs 615 or 13.6 per cent of this original demand was again remitted by the Municipal Council on appeal. This shows either that the Chairman's assessments were incorrect or that the Council was unduly lenient in granting remissions. The net current demand under this head thus amounted to Rs 3900 against Rs 4549 in 1897-98. There was

also a decline of Rs 123 and
Rs 128 respectively in the demand
under the tax on buildings and
the water and drainage tax which
is explained in paragraphs 11 and
17 of the Chairman's report. ~~but~~ The demand
under the tax on lands ^{however} re-
mained almost stationary.

(2) The current collections
under the tax on arts, though
better than in the previous
year, were still indifferent,
but those under the tax on build-
ings and the water and drain-
age tax declined and were ~~very~~
^{very} poor, while under the
land tax they were decidedly
bad, only 17 per cent of the demand
having been realized within the
year. Except in the case of the
taxes on buildings and lands,
the arrears realizations were not
satisfactory. The decrease in
the case of the ^{current collections of} house tax is as-
cribed by the Chairman to
the nonpayment within the
year of the tax ^{due} by the East Coast
Railway and by the indivi-
duals referred to in para 13

Vide para. 13 of the cbs report.

Vide para. 10 of the cbs report. tax is stated to be due to the non-
realization of taxes ^{from} the lower sub-
ordinate staff in the several offices

of the East Coast Railway, who are
frequently transferred and whose
whereabouts it is difficult to trace.

This explanation ~~cannot, however~~
be accepted as adequate. The real
cause seems to be the neglect of
the executive to take prompt and
adequate measures for the recovery
of the taxes as soon as they fall
due. Bad collections have been a
chronic complaint with this mu-
nicipality and His Excellency the
Governor in Council considers
that his intervention is urgently
called for in the interests of
the ratepayers. But before taking
further action in the matter,
the report on the financial
prospects of the Municipality
promised in para 3 of the Collection
and endorsement will be awaited.

The outstandings at the close of
the year were again large
amounting to Rs 34,744, against

Rs 28,159 in 1897-98. Of this sum, however, Rs 21,729 have been since collected. ~~but~~ Every effort should be made to adjust the remainder before the close of the current year. Coercive measures were adopted to a much larger extent than in the previous year, 1897-98, but the execution of the warrants was not as prompt as it should have been, nearly 15 per cent of the total number for disposal having remained unexecuted on the 31st March 1899.

This is not satisfactory and greater energy should be displayed by the municipal executive in this respect in future.

(3) There was an increase in the receipts from the taxes on vehicles, animals and carts, sale of lands, license fees and contributions from private individuals, but the income under tolls, realizations under special acts, and fines showed a decline which is explained in paragraphs 21, 23 and 34 of the Chairman's report.

(4) The number of houses served by the private scavenging

202/25

6P
agency again fell from 1184 to 1068, but the fees collected for this service amounted to Rs 2132 against Rs 1802 in the previous year and almost covered its cost. It is observed from paragraph 67 of the Chairman's report that steps have been taken to bring all the private latrines in the town under the control of the Municipal agency.

4. Expenditure (1) Public Works

The water supply scheme, which is being carried out by the Public Works Department, was the ^{only} ~~most~~ important new work under execution during the year. No information has, however, been furnished by the Chairman regarding the progress made in this work - an omission which should be supplied without delay. The total outlay on Communications amounted to Rs 7836 or 78.7 per cent of the net Municipal revenue from tolls. The Revenue Divisional Officer reports that several roads were in pretty good order, but that the roads of

Vide his endorsement.

Dondaparthi and some branch roads of the town required repairs, for which estimates have already been sanctioned by the Municipal Council.

(2) Education - The net expenditure under this head amounted to Rs 5,237 or 10.4 per cent of the receipts from taxation. Of this sum, Rs 4,083 were spent on primary and the remainder on secondary education. The Municipal Council continued to maintain four primary schools on the salary result system and to aid two secondary schools with salary grants; but the number of primary schools aided with result grants was nineteen or two less than in the previous year. The attendance at the secondary schools ~~aided with salary grants~~ considerably improved, but at the primary schools, both municipal and aided, it declined. All these schools, however, appear to have done well at the departmental and grant examinations and the allotment for grants.

Vide the Statement
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was slightly exceeded. The ^{Salary} ~~lower~~ grant schools ~~secondary department of the London~~ Mission High School, which ^{are also} was aided with salary grants, is reported to have ~~also~~ worked fairly well. ~~The report on the working of the high school department of the Hindu College given in paragraph 55 of the Chairman's report is awaited.~~ It is gratifying to ^{observe} ~~note~~ that the number of boys under instruction in the municipal and aided schools rose from 1,734 or 69.2 per cent of the male population of school-going age to 2,055 or 82 per cent.

(3) Medical Relief - As in previous years, the Municipal Council maintained no hospital of its own, but a contribution of Rs 2,600 was paid towards the local hospital under the management of a private committee. There was an increase in the number of outpatients treated at this institution, but a decline in that of in-patients, which is explained in paragraph 51 of

of the District Medical and Sanitary Officer's report. The two midwives employed by the Municipal Council are reported to have attended between them 241 cases of labours against 156 cases attended by one midwife in the previous year.

(4) Vaccination and Vital

Statistics — The total number of vaccinations performed during the year fell from 1609 to 1300 and ~~the quality of the work deteriorated~~, the percentage of reported success ~~from 88.3 to 85.6 against 88.3 in the previous year~~. Infantile vaccination also showed a further retrogression, the total number of children under one year successfully vaccinated being 725 or 21. per mille of the population against 824 or 23.9 per mille in 1897-98. The decline, so far as primary vaccination is concerned, is attributed to the smaller number of ~~children~~ available for vaccination, but in view of the fact that the number of children under one year successfully vaccinated ~~was 725 or 21 per mille of the population~~ the gain in registered birth rate

Vile para. 63 of the Ch's report.

was ^{of} 33.1 per mille, this explanation cannot be accepted as adequate. Increased attention should be paid to this matter in the current year.

There was an increase in the number of births registered during the year, but a decline in that of deaths, which is explained in paragraph 64 of the Chairman's report. The returns in both cases, however, cannot be regarded as accurate, the rates recorded being much below the normal. ~~attention should be paid to the registration of vital statistics~~ ^{Should receive greater attention.} ~~registration of vital statistics in the current year~~

(5) Sanitation — More than fourteen per cent of the allotment under this head was allowed to lapse ^{and} for this — no explanation has been offered; but the total expenditure amounted to Rs 15,441 or 24.6 per cent of the current receipts. From paragraphs 42 to 45 and 66 of the Chairman's report, it is observed that some attention was paid to the sanitation of the town, but the

efforts made in this direction should not be relaxed until all the defects pointed out by the sanitary officers from time to time have been remedied.

5. General Remarks. — Owing mainly to the unsatisfactory state of the collection of taxes, the year again closed with a deficit of Rs 34,001 which was met from the balance of grants and loans on account of the water-supply scheme, although the impropriety of this course was pointed out in paragraph 5 of G.O. No. 1744-M, dated 11th October 1898. This is far from satisfactory and speedy measures should be taken to reconp this amount.

There was some improvement in regard to roads, education and registration of births, but in other respects the administration of the Municipality during the year under review must be characterized as ~~unsatisfactory~~ and inefficient. The collection of taxes was very slack, the private scavenging service was not extended

9P
vaccination retrograded and the registration of vital statistics left much to be desired.

6. The Government notes with ~~great~~ displeasure the delay of ^{more than} three months which occurred in the submission of this report for which the Chairman offers no explanation beyond the mere statement that it was unavoidable. Similar delays should be ~~carefully~~ guarded against in future.

Vide para. 3 of the Ch's report.

7. The resolution of the Municipal Council adopting the report is awaited.

V.D.
12/9/99

M
14/11/99

To The Chairman, M.C. Vizagapatnam 12
 .. Collector of Vizagapatnam 6
 .. President, D.L. Bd, Vizagapatnam 3
 .. Accountant General 10
 .. Director of Public Instruction 14
 .. Surgeon General 11
 .. Sanitary Board 11
 .. Sanitary Commissioners 13
 .. Engineer 3
 Editor's Table. 19/9/99

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

1	ACTUALS, 1898-99.		Budget Estimate for 1898-99 including subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.				
	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Balance brought forward—						
(a) Municipal fund ..	22688	4 11		241200	25588	311536 2 10
(b) Endowments ..						
(c) Water and drainage tax fund ..	188687	15 3	166001	10 4	191590	166002
2. Municipal Rates and Taxes—						
(a) Tax on arts, &c. (section 53)	a. 1448	-		4440	4680	2985 8
	c. 2987	8	4435	8 0	4680	
(b) Tax on buildings (section 63)	a. 13527	6 11		19880	22080	9337 10 6
	c. 4325	2 6		30	30	
(c) Tax on lands (section 63)	a. 624	11 6		830	1390	202 11 6
	c. 132	12 6	18410	1 5	20740	23500
(d) Water and drainage tax on buildings and lands (section 75)	a. 8527	14 3		17420	14090	4919 2
	c. 3926	14	12454	12 3	17440	14110
(e) Tax on vehicles with springs and palanquins (section 77)	a. 344	-		1480	2030	862
	c. 1575	8		40	40	
(f) Tax on animals (section 77)	a. 328	8	3855	0	1530	1720
	c. 1607	-		3060	3790	1680
(g) Tax on carts and other vehicles without springs (section 85)	a. 118	-		720	870	394
	c. 736	-	880		740	890
(h) Tax on private, menial and domestic male servants (section 96A)						
(i) Tolls (section 91)—						
Gross receipts	11228	8-10				
Less Local fund share 1212-4-4	10016	5 10		11210	9980	11198 9 5
(j) Penalties on account of—						
(i) Tax on arts ..				40	40	
(ii) Tax on buildings ..				20	20	
(iii) Tax on lands ..				10	10	
(iv) Water and drainage tax on buildings and lands ..				20	20	
(v) Tax on vehicles, &c. ..				20	20	
(vi) Tax on animals ..				20	20	
(vii) Tax on carts, &c. ..	26	-		20	20	
(viii) Tax on private menial and domestic male servants ..						
(ix) Evasion of tolls ..						
Carried forward ..			50551 11 6	57660	56990	30717 9 5

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, exclusive of subsequent allotments, and column 6 the actuals of 1896-97.

(a) *Sten Markes* (a) *includes penal interest*

Statement I.—Revenues and Receipts of the Municipal Fund of the Town
of *Vijayawada* during the official year 1898-9—cont.

1	ACTUALS, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.				
1	2	3	4	5	6	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..			50557 11 6	57660 - -	56998 - -	30717 9 5
3. Realizations under Special Acts—						
(a) Pounds ..						
(b) Ferry rents ..	569 13 4		640 - -	560 - -	640 8 7	
(c) Fees under Act II of 1888 ..	45 - -	614 13 4	100 - -	50 - -	310 - -	
4. Revenue derived from Municipal property and powers apart from taxation—						
(a) Rent of lands, houses, &c.—						
(i) Rent of lands ..	52 9 6		70 - -	70 - -	81 10 11	
(ii) Rent of buildings ..						
(iii) Avenue receipts ..	50 13 -		50 - -	50 - -	97 1 6	
(iv) Fees from travellers' bungalows ..						
(v) Choultry rents ..	8 - -			10 - -		
(vi) Sale-proceeds of lands and buildings ..	1272 14 -		15000 - -	1300 - -		
(vii) Produce of lands, gardens, &c. ..	53 8 2		100 - -	100 - -	43 7 6	
(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c. ..	536 7 6		30 - -	600 - -	409 10 3	
(b) Conservancy receipts—						
Sale-proceeds of night-soil, street-refuse, &c. ..	141 15 -		30 - -	150 - -	36 10 9	
(c) Income from Educational institutions—						
(i) School fees ..	59 1 -		40 - -	40 - -	44 1 -	
(ii) Other receipts ..						
(d) Income from Medical Institutions—						
(i) Sale-proceeds and composition fees of medicines ..						
(ii) Other receipts ..						
Carried forward ..			51166 8 10	59920 - -	32380 11 11	

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, exclusive of subsequent allotments, and column 6 the actuals of 1896-97.

(a) Includes postal interest
* Sale proceeds of Avenue clipping included.

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

1	ACTUALS, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.				
1	2	3	4	5	6	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..			51166 8 10	73720 - -	59920 - -	32380 11 11
4. Revenue derived from Municipal property and powers apart from taxation—cont.						
(e) Income from markets and slaughter-houses—						
(i) Income from markets ..	616 9 3		590 - -	600 - -	588 5 8	
(ii) „ slaughter-houses ..	1227 9 1		1230 - -	1220 - -	1234 6 3	
(f) Other fees—						
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	136 4 -		150 - -	150 - -	17 8 -	
(ii) License fees ..	519 9 9		300 - -	500 - -	243 - 6	
(iii) Cart-stand fees ..	1045 15 11		990 - -	1020 - -	1029 5 3	
(iv) Vaccination fees ..						
(v) Miscellaneous fees ..	3 8 -		10 - -	10 - -	8 - -	
(g) Fines—						
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act. ..	1185 11 11		1150 - -	1180 - -	1047 5 3	
(ii) Fines under Municipal and other Acts ..	95 4 -	5820 - 2	660 - -	660 - -	588 2 2	
(h) Interest on investments—						
(i) General, including choultries ..						
(ii) Educational ..						
(iii) Medical ..						
(i) Premium on loans ..						
6. Grants and Contributions—						
7. To From Government—						
8. Li (i) Education—						
9. T Normal stipends ..				70 - -		
10. T Buildings ..						
11. T Schools ..						
Other purposes ..				270 - -		
Carried forward ..			56986 9 -	77990 - -	64080 - -	36081 15 9

Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, exclusive of subsequent allotments, and column 6 the actuals of 1896-97.

(a) Includes postal interest.

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

1	ACTUALS, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
2	3	4	5	6	
Brought forward	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
5. Grants and Contributions—cont.					
(a) From Government—cont.					
(ii) Medical					
(iii) Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
(b) From Local Boards—					
(i) Education					
(ii) Medical					
(iii) Other purposes					
(c) Other Grants and Contributions—					
(i) Education					
(ii) Medical					
(iii) Other purposes					
6. Miscellaneous—					
(a) Recoveries on account of services rendered to private individuals—					
(i) Private scavenging					
(ii) Laying pipes to private houses.					
(iii) Other purposes					
(b) Other items—					
(i) Fishery rents					
(ii) Refunds of expenditure of previous years					
(iii) Fees for numbering carts					
(iv) Other items					
Carried forward					

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, exclusive of subsequent allotments, and column 6 the actuals of 1896-97.

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

1	ACTUALS, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
2	3	4	5	6	
Brought forward	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
7. Extraordinary and Debt—					
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank					
(b) Loans—					
(i) From Government					
(ii) In the open market					
(c) Realizations of Sinking Fund for repayment of loans					
(d) Discount on investments					
(e) Advances—					
(i) Permanent					
(ii) Others †					
Total, Receipts					
Grand Total					

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, exclusive of subsequent allotments, and column 6 the actuals of 1896-97.

† Expenditure on toll-tickets and process-fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II, and when these are recovered the recoveries should be credited to this head.

Note to Statement I¹—

- The tax on arts, &c., is levied on the first all classes.
- The tax on buildings is levied at 8 1/2 per cent. and the tax on lands at 8 1/2 per cent. of rent value.
- The water and drainage tax on buildings and lands is levied at 8 per cent. in the Town and 4 per cent. in Watten.
- The tax on vehicles and animals is levied at — the maximum rates.
- The tax on carts, &c., is levied at Rs. 4 per cart per annum.
- The tax on private, menial and domestic male servants is levied at Rs. — per mensem for each servant.
- Tolls are levied at — the maximum rates.
- License-fees are levied at the rates sanctioned in G.O. 319-7-96 and 535 of 27-3-96 same.
- The house-tax registers were last revised in the official year 1898 and the land-tax registers in the official year —.
- The total extent of land assessed is — acres. — known.
- The mode of estimating the annual rental of houses and lands is as follows:—

¹ This note should be filled in both when the statement is submitted with the budgets as well as when it accompanies reports, but in the former case items 9, 10 & 11 may be left blank.

In case of houses if actual rent they are paying or had last paid is taken as rent value; in other cases the gross annual rent at which a building might reasonably be expected to let with reference to rent paid to similar houses in the neighbour hood is taken. The land tax is assessed ordinarily on the rent for which the land lord leases out the land and in other cases the rent value is fixed with reference to the rent paid for similar lands in the neighbour hood.

Vijayapalan
31 August 1899

Pruthi Daswami
Beharman me

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1898-99, and col

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1898-99.

[illegible]

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

1	ACTUALS, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
GRANT 1 (Public Works)—					
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. New Works—					
(a) Communications ..	994 12 4	✓	1000 - -	1050 - -	2419 7 1
(b) Buildings † ..	821 13 11	✓	470 - -	900 - -	980 15 2
(c) Drainage ..	791 13 2	✓	1000 - -	1200 - -	484 13 5
(d) Water-supply ..	497 12 2	✓	2620 90 - -	710 - -	159262 7 5
(e) Miscellaneous public improvements ..	349 11 8	✓	100 - -	410 - -	76 6 3
		3466 - 3			
2. Repairs—					
(a) Communications ..	684 11 2	✓	5920 - -	5920 - -	5617 15 3
(b) Buildings † ..	653 7 7	✓	700 - -	700 - -	320 13 8
(c) Drainage -					
(i) Repairs to works ..	947 1 2	✓	1000 - -	1000 - -	1079 4 1
(ii) Establishment ..	1541 14 11		1560 - -	1560 - -	1532 9 2
(iii) Contingencies ..	2489 - 1		2560 - -	2560 - -	2611 13 5
(d) Water-supply—					
(i) Repairs to works, machinery, &c ..	19 13 6	✓	600 - -	180 - -	121 14 7
(ii) Establishment † ..	36 - -		40 - -	40 - -	36 - -
(iii) Contingencies ..	53 13 6		640 - -	220 - -	157 10 7
(e) Miscellaneous public improvements ..	850 6 7	✓	10040 - 4		
3. (a) General Establishment—	850 6 7		860 - -	860 - -	830 14 1
(b) Contingencies ..	- - -				
		850 6 7			
4. Tools and Plant and other Stores—	35 14 -		50 - -	50 - -	27 10 -
		35 14 -			
5. Contributions—					
(a) To Local Boards for works ..					
(b) To Provincial Funds for scrutiny of estimates, &c. ..					
(c) To others for public works ..					500 - -
Total, Grant 1 ..			14392 5 2	14530 - -	173291 2 2

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, exclusive of subsequent allotments, and column 6 the actuals of 1896-97.

† This item should show all constructions not belonging to water-supply and drainage, including dust-bins, whether masonry or of corrugated iron, latrines, permanent or temporary, sheds, walls, &c.

‡ This item should show the cost of cleansing tanks and wells, wages of watchmen employed to keep water free from pollution, &c.

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

1	ACTUALS, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		14392 5 2	275390 - -	14530 - -	173291 2 2
GRANT 2 (Education)—					
1. Training Schools—					
(a) Contributions to Local Boards ..					
(b) Stipends to normal students ..			120 - -	- - -	19 - -
2. Municipal Schools—					
(i) On salary system—					
(a) Establishment ..					
(b) Contingencies ..					
(ii) On salary-result system—					
(a) Fixed payments ..	849 12 3	✓	850 - -	850 - -	835 15 7
(b) Result stipends ..	200 - -		200 - -	200 - -	260 4 -
(c) Contingencies ..	207 3 7		200 - -	200 - -	205 - -
		1256 15 10	1250 - -	1250 - -	1301 3 7
3. Salary grants ..	931 3 1		900 - -	900 - -	769 9 4
4. Fixed and result grants ..	1998 - -		2000 - -	2000 - -	1706 12 -
5. Building, furniture, &c., grants ..	228 10 8		210 - -	210 - -	371 7 -
6. Inspection—					
(i) Establishment ..	295 - -		300 - -	300 - -	220 - -
(ii) Contingencies ..	12 - -		10 - -	20 - -	22 - -
		307	310 - -	320 - -	242 - -
7. Miscellaneous—					
(a) General gymnasium—					
(i) Establishment ..	177 - -		180 - -	180 - -	130 - -
(ii) Contingencies ..	9 10 -		20 - -	20 - -	- - -
		186 10 -			
(b) General drawing—					
(i) Establishment ..	358 1 -		360 - -	360 - -	262 11 -
(ii) Contingencies ..	49 8 -		20 - -	50 - -	14 14 -
		407 9 -			
(c) Other items ..		594 3 -	580 - -	610 - -	409 9 -
Carried forward ..		5316 - 7	5370 - -	5290 - -	4817 8 11

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

	ACTUALS, 1898-99.						Budget Estimate for 1898-99, including subsequent allotments.			Revised Estimate for 1898-99.			Actuals, 1897-98 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5316		7	5370			5290			4817	8	1
GRANT 2 (Education)—cont.															
8. Contributions to Local Boards for—															
(i) Inspection															
(ii) Drawing and gymnastic instruction															
Total, Grant 2 ..				5316		7	5370			5290			4817	8	11
GRANT 3 (Medical Services, Sanitation, &c.)—															
1. Hospitals and dispensaries—															
(a) Establishment															
(b) Medicines and supplies															
(c) Diet of patients															
(d) Sundries and contingencies															
(e) Contributions to—															
(i) Government															
(ii) Local Boards				2600			2600			2600			2400		
(iii) Other bodies															
				2600											
2. (a) Contributions to Provincial Funds for—															
(i) Medical College				224			190			190			225		
(ii) Sanitary inspection				113			190			190			140		
(iii) Medical reserve staff				32			60			60			49		
				369			440			440			414		
(b) Contributions to Local Boards, &c., for—															
(i) Medical schools															
(ii) Reserve staff															
&c., &c., &c.															
(c) Other contributions															
Carried forward ..				2969			3040			3040			2814		

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, exclusive of subsequent allotments, and column 6 the actuals of 1896-97.

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

1	ACTUALS, 1898-99.					Budget Estimate for 1898-99, including subsequent allotments.			Revised Estimate for 1898-99.			Actuals, 1897-98 (audited figures).			
	Details of Minor Heads.			Totals of Major Heads.											
	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2969	-	-	3040	-	-	3040	-	-	2814	-	-
GRANT 3 (Medical Services, Sanitation, &c.) --cont.															
3. Vaccination—															
(a) Establishment ..	216	-	-				220	-	-	220	-	-	216	-	-
(b) Contingencies ..	187	3	7				190	-	-	190	-	-	213	8	7
(c) Contributions to Local Boards ..				403	3	7	410			410			429	8	7
4. Registration of births and deaths—															
(a) Establishment ..	625	8	-				630	-	-	630	-	-	627	2	9
(b) Contingencies ..	29	10	-	655	2	-	100	-	-	50	-	-	72	6	10
							730			680			699	9	7
5. Sanitation—															
(a) Conservancy, road-cleaning and road-watering—															
(i) Establishment ..	8274	2	10				8500	-	-	8650	-	-	8528	10	5
(ii) Other charges † ..	2996	8	8				3300	-	-	3300	-	-	3108	14	10
(b) Private scavenging—															
(i) Establishment ‡ ..	2088	13	3				2120	-	-	2120	-	-	2079	14	6
(ii) Other charges § ..	105	5	4	4194	2	7	300	-	-	300	-	-	486	9	-
(c) Epidemic charges ..	1667	10	11				3500	-	-	2050	-	-	1427	13	4
(d) Fairs and festivals ..															
(e) Other sanitary outlay ..	308	2	5	15440	11	5	300	-	-	300	-	-	185	5	1
							18020			16720			15817	3	2
Total, Grant 3 ..				19468	1	-	22200	-	-	20850	-	-	19760	5	4

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† Under this head should be shown such charges as the cost of purchase or hire of carts and purchase and maintenance or hire of bullocks.

‡ When separate establishments are not maintained for scavenging private houses, the proportionate cost of conservancy, debitable to this head should be calculated and entered here.

§ This head should include the cost of scavenging carts.

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

	ACTUALS, 1898-99.				Budget Estimate for 1898-99, including subsequent allotments.		Revised Estimate for 1898-99.		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.		Totals of Major Heads.							
1	2		3		4		5		6	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..										
GRANT 4 (Lighting and Miscellaneous Municipal Purposes)—										
1. Lighting—										
(a) Establishment ..	609	8 -			620	- -	620	- -	612	2 3
(b) Contingencies ..	1756	2 6	2365	10 6	2000	- -	2000	- -	2039	12 -
2. (i) Markets †—					2620		2620		2651	14
(a) Establishment ..										
(b) Contingencies ..										
(ii) Slaughter-houses †—										
(a) Establishment ..	132	- -			130	- -	130	- -	131	10 -
(b) Contingencies ..	4	1 5	136	1 5	10	- -	10	- -	-	10 -
3. Choultries—					140		140		132	4
(a) Establishment ..	464	11 7			390	- -	470	- -	384	- -
(b) Contingencies ..	1430	1 2			1000	- -	1570	- -	1937	4 10
(c) Feeding travellers ..			1894	12 9	1390		1980		2321	
4. Travellers' bungalows—										
(a) Establishment ..										
(b) Contingencies ..										
5. Avenues—										
(a) Establishment ..	129	- -			170	- -	160	- -	156	- -
(b) Contingencies ..	-	12 6	129	12 6	20	- -	10	- -	-	1 -
6. Public garden—					190		170		156	
(a) Establishment ..										
(b) Contingencies ..	1	8 -	1	8 -	40	- -	20	- -	12	8 -
7. Survey of land—										
8. Fire—										
(a) Establishment ..					20	- -	-	- -	20	- -
(b) Other charges ‡			1	8 -	60		20		32	9
Carried forward ..			4527	13 2	4400	- -	4930	- -	5294	6 1

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† Where establishments are maintained conjointly for markets and slaughter-houses, the share debitable to each head should be separately calculated and entered.

‡ Under this head should appear cost of purchasing or repairing fire-engines, buckets, &c.

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

	ACTUALS, 1898-99.				Budget Estimate for 1898-99, including subsequent allotments.			Revised Estimate for 1898-99.			Actuals, 1897-98 (audited figures).		
	Details of Minor Heads.		Totals of Major Heads.										
	2		3		4			5			6		
	RS.	A. P.	RS.	A. P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..			4527	13 2	4400	-	-	4930	-	-	5294	11	1
GRANT 4 (Lighting and Miscellaneous Municipal Purposes)—cont.													
9. Pounds—													
(a) Establishment													
(b) Contingencies													
10. Other charges—													
(i) Work done for private individuals other than private scavenging—													
(a) Laying of pipes to private houses													
(b) Other purposes					60			20			32	8	
(ii) Rewards for destruction of pigs and dogs	27	12			30	-	-	30	-	-	-	-	-
(iii) Stationery and printing ..	529	1 7			400	-	-	400	-	-	424	11	9
(iv) Compensation for lands ..	256	4 1						170	-	-	259	8	9
(v) Law charges	-	-											
(vi) Charges for numbering carts ..	4	12											
(vii) Other items	112	5 6			220	-	-	220	-	-	595	1	10
			1939	3 2	710			840			2704	2	9
Total, Grant 4 ..			6467	4	5050	-	-	5750	-	-	323	03	8 10
GRANT 5 (Supervision and Management)—													
1. General Establishment—													
(a) Inspection—													
(i) Pay and pensionary contribution of Chairman or Secretary													
(ii) Conveyance allowance ..			330	-				330	-	-	282	10	8
(b) Office establishment			1534	-				1470	-	-	1403	5	8
(c) Contingencies			848	11 11				800			829	3	4
(d) Collection of Municipal taxes—													
(i) Establishment			1101	7 4				1330	-	-	1318	-	-
(ii) Contingencies			617	8 8				270	-	-	619	10	-
Carried forward ..			4431	11 11				5600	-	-	4452	13	8

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

	ACTUALS, 1898-99.						Budget Estimate for 1898-99, including subsequent allotments.			Revised Estimate for 1898-99.			Actuals, 1897-98 (audited figures).		
	Details of Minor Heads			Totals of Major Heads											
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	4431	11	11				5600	-	-	4200	-	-	4452	13	8
GRANT 5 (Supervision and Management) ---cont.															
1. General Establishment---cont.															
(e) Collection of tolls—															
(i) Establishment															
(ii) Contingencies															
2. (a) Contribution for Central office and Audit establishments	380	-	-				380	-	-	380	-	-	460	-	-
(b) Contribution for the salary of the Collector's office Municipal Clerk..	-	-	-				-	-	-	-	-	-	-	-	-
				48 11	11	11									
Total, Grant 5 ..				48 11	11	11	5980	-	-	4580	-	-	4912	13	8
EXTRAORDINARY AND DEBT—															
1. Repayment of Debt—															
(a) Instalments paid during the year.	13598	12	-				13870	-	-	17020	-	-			
(b) Invested on account of Sinking Fund (par value of securities purchased)	-	-	-												
(c) Charges of investment	-	-	-	13598	12	-									
2. Interest—															
(a) On account of previous years ..													8842	9	1
(b) On account of current year ..	9980	12	4	9980	12	4	9680	-	-	9980	-	-			
3. Advances recoverable—															
(a) Permanent	17	8	-							180	-	-			
(b) Other	200	-	-	217	8	-	-	-	-	1000	-	-	1071	7	11
4. Refunds of other than current collections										1180	-	-	12	8	-
5. Discount															
6. Pensions and gratuities															
Carried forward ..				23797	4	23550	-	-	28180	-	-	9926	9	-	-

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent estimates*, and column 6 the actuals of 1896-97.

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

	ACTUALS, 1898-99.						Budget Estimate for 1898-99, including subsequent allotments.			Revised Estimate for 1898-99.			Actuals, 1897-98 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
Brought forward ..	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXTRAORDINARY AND DEBT—cont.															
7. Investments for purposes other than Sinking Fund—															
(a) In Government securities or Savings Bank															
(b) In other securities															
Total, Extraordinary and Debt ..				23797	"	4	23550	-	-	28180	-	-	9926	9	-
Total, Expenditure ..				74252	3	4	337540	-	-	79180			245011	15	11
Balances—															
(a) Municipal Fund				34001	5	2	5690	-	-	33370	-	-	22688	4	11
(b) Endowments															
(c) Water and drainage tax fund ..				188589	8	6	154588	3	4	189680			186689	15	3
Grand Total ..				228840	6	8	343230	-	-	235490			411013	10	3

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NOTE TO STATEMENT II. †

Prithviadas

NOTE TO STATEMENT II. †

Position of the Municipality of *Viz of upala*
LIABILITIES.

LIABILITIES.			ASSETS.	
	RS.			RS.
Balance of loans	216901-4-	Municipal balance.	{ Cash	154588-3-4
Deposits to be adjusted	3790-5-3		{ Securities	" "
Other liabilities (in detail)	" - - -"	Deposit balance.	{ Cash	3640-5-3
			{ Post office Savings Bank	50- - - -
			{ Government promissory notes.	" - - - -
			{ Landed property	100- - - -
			{ Other securities	" - - - -
		Sinking Fund investments		" - - - -
		Other investments		" - - - -
		Funded Capital of endowed institutions—		" - - - -
		(1) Securities		" - - - -
		(2) Landed property		" - - - -
		Total		<u>158378-8-7</u>
		Value of premises, &c.		47624-7-6
		Do. of tools and plant		903-5-6
		Do. of live-stock		" - - - -
		Do. of furniture		1476-9- -
		Arrears of taxes, &c.		37247-11-7
		Other assets (in detail)		" - - - -
		Contribution from Govt. for water supply		70500- - - -
		From M. S. D. Salavalla		" - - - -
		Total		<u>157752-1-7</u>
		Claims—		
		Advances recoverable—		
		Permanent advances		42-8-0
		Advances for works, &c.		217-1-0

Total 220691-9-3

Total .. 259-9-0
Grand Total. 3163 90-3-2

† This note should be filled in only when the statement is submitted with reports and not when it accompanies budgets.

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189-9.	REMARKS.
1	2	3	4	5	6
		RS.	RS. A. P.	RS. A. P.	
(a)	Communications				
1	Constructing approach				
2	from allipur to Dondapenthy	1500	1240 8 9	208 2	
3	Do road from Sheppara				
	vapaliam to night				
	Depot			18 9 6	
3	Do culverts in				
	Shepparampaliam	674		640 6	
4	Do do in allipur				
	new road	102		89 12 9	
5	Do in Vajjanapam				
	road	80		37 15 1	
Total ..		2356	1240 8 9	994 13 4	
(b)	Buildings				
1	Constructing a tiled shed				
2	in sheep slaughter house	698		607 12 4	
3	Compensation paid to				
	the owner of the land			8	
	taken up for double				
	iron latrine in Allipur				
3	Constructing latrine				
	latrines in the Town	220		216 1 7	
Total ..		918		831 13 11	

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

PART I.—New Works—cont.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 -9	REMARKS.
1	2	3	4	5	6
		RS.	RS. A. P.	RS. A. P.	
(c)	Drainage				
1	Constructing V shaped drain in allipin			8 7	
2	Do drain near Post Office	94		72 23	
3	Do near Kali Sanyan kun	28		25 5	
4	Levelling Sewage farm			26 10	
5	Excavating a Channel in Thepparampalam			34 6	
6	Do a big channel	362		322 23	
7	Do along the side of the hill	241		189 37	
8	Do in Narayan Chunder Street	129		113 147	
	Total ..			791 132	
(d)	Water-supply				
1	Constructing a well in Thepparampalam	555		166 72	
2	Do Do Do			169 45	
3	Do flat form for a big well	51		41 510	
4	Do in Bull Shampet's house	50		40 51	
5	Do a well in Dandapattinam	216		80 58	
	Miscellaneous Public Improvements to the streets —	872		497 122	
1	Removing rubbish heap in Thepparampalam			233 79	
2	Bailing out rain water & improving side channels do			23 66	
3	Removing rubbish in old Salapetti			29 9	
4	Removing latrines in the Beach			5 13	
5	Boundary line			5 2	
6	Surveying Bangarampetta			1 14	
7	Constructing a self acting shutter in Thepparampalam	64		54 75	
	Total ..	64		349 118	

Statement II-A Details of Expenditure &c. Cont.
Part II Repairs.

Number	Project	Grant	Actual Expenditure	Remarks
1	2	3	4	5
35	Porton Bridge road		127 11	
36	Chavalavari Street		32 7 8	
37	Road North of Dyke's Tank		29 10 10	
38	Salipetta road		15 12 10	
39	Vasantharow vari Street		31 15 10	
40	Road from Normal School to Althi Bachaya's Street		39 10 6	
41	Gunner Street		33 8 9	
42	Road from old Municipal Office to Beach		24 - 2	
43	Road near Sadomas		12 9 3	
44	Road from Local Fund Office to Beach		33 - 2	
45	Vipputti vari Street		14 12 3	
46	Boyi Street		8 8 -	
47	Roads in European Paracherry		53 4 3	
48	Road from Local Fund Office to Post Office		17 2 7	
49	Street behind Kundala vari Street		20 15 10	
50	Aphavu Street		6 8 5	
51	Old Police Station road		67 3 2	
52	Rajapak Naidu's Street		51 4 5	
53	Narayanachundr Street		65 - 4	
54	Temple Street		57 9 7	
55	Sivalayam Street		55 2 11	
	Total		684 11 2	

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

PART II.—Repairs.

Number.	Project.	Grant.	Actual expenditure.			REMARKS.
1	2	3	4			5
		RS.	A.	P.	RS.	A. P.
(a)	Communications					
1	Opening under drains				131	7 11
2	Wood Yard Street				138	10 9
3	Removing sand on Beach road				176	14 5
4	Parapet wall near Forest office				372	13 1
5	Waltair main road.				469	1 5
6	Gravel pits				8	5 4
7	Cost of Buckets.					
8	Dyke Road.				20	6 3
9	Main road in Town.				1667	11 10
10	Bowdara Road.				783	14 5
11	Chengalvaroopetta Road				86	8 6
12	Civil Dispensary road.				10	2 3
13	Jail roads.				609	11 1
14	Jittadumoodivari Street.				60	13 .
15	Gungabathula vari road				73	11 1
16	Vimmalapilli vari Street				17	7 .
17	Chinnumvari Street.				44	8 4
18	Karakachettu road				245	12 6
19	Ragust Court road				24	12 11
20	Woolagadda Road.				193	13 3
21	Vijayanagarum Road.				35	8 10
22	Cathedral Street.				139	15 .
23	Allipurum New Road				58	13 11
24	Musafarri Road				26	5 3
25	Washermenpetta road				25	5 .
26	Handles for tools					
27	Lunatic Asylum road				22	13 1
28	Deepening side channels in Tepparavupalam }				19	4 6
29	Road from Judges Court to Parcherry }				10	9 6
30	Allipurum main road				70	14 11
31	Travellers Bungalow to Toll gate				29	8 10
32	Do Latacum vari tank				61	5 5
33	Road near the rear gate of Waltair Club }				76	14 10
34	Road from the end of Musafar road down to the bridge near Collectors Bungalow }				10	15 .
Total ..						

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 Poor House		61 1 6	
2	Do mcca latrine in masjidah		208 8 1	
3	Beach, Gollavolu, Parangudi		55 7 6	
4	Do Scandal Point		79 1 5	
5	Do Compound wall of		38 7 6	
6	Do Turner Chattram		112 . 5	
7	Do Ceremonial shed.		32 3 10	
8	Do parapet wall in Wallais		27 7 .	
9	Do shed in Cart Stand		13 12 .	
10	Do Do Shop slaughter House		25 11 4	
	Do temporary latrine			
Total ..			653 7 7	

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

Number.	Project.	Grant.	Actual expenditure.	REMARKS.
1	2	3	4	5
		RS. A. P.	RS. A. P.	
(c)	Drainage			
1	Repairs to Drain in Kottapeta		77 8 7	
2	Do Do Fort		22 12 1	
3	Do Channel in Secamp		30 12 3	
4	Removing silt from drains		372 2 3	
5	Bailing out swamp water		145 8 .	
Total ..			947 1 2	
(d)	Water-supply			
1	Removing silt from the			
2	wells in Lepparaupalam		176 .	
2	Do in Dondapurthi		27 6	
Total ..			19 36	

Statement II-B.—Details of Municipal Establishments.

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

Statement III.*—*Municipality of*

Abstract of Deposits Account for the year 1898-99.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	2922	129					
1 Deposits by appellants ..	655	46		1. Credited to Municipal Funds ..	3851	154	
2 Deposits by renters	3499	14		Returned to appellants ..	17	14	
3 Deposits by contractors	694			2. Returned to renters			
4 Deposits as security by municipal servants	50			3. Returned to contractors	489	69	
5 Other deposits under the Act or By-laws	342	139		4. Returned to municipal servants ..			
				5. Paid to other depositors	153	8	
Total Receipts ..	5242	3					
Total, including Balance ..	8164	13					

4375
Total .. 4374 79

3790
Balance .. 3790 53 ✓

8165
Total .. 8164 13 ✓

* This statement is not intended for submission with the budgets but only with the reports. Any portion of the District Boards' share of tolls remaining unpaid at the close of the year should be shown under 4. "Other Deposits under the Act or Bye-laws," but excess payments to District Boards should be debited to Advances Recoverable in Statement II.

STATEMENT IV-B.*—Arrears.

Particulars.	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.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	B.	C. & C.
1															9	
1. Tax on arts, &c.	532 56	2195	2727	56	1448	✓	✓	✓	✓	✓	✓	✓	1279 56	1894 95	6	1897 98
2. Tax on buildings	170 9	14909	15080	46	13827	6 11	✓	✓	✓	✓	✓	✓	1252 137	1894 95	6	1897 98
3. Tax on lands	17 12	670 26	687	146	624	11 6	✓	✓	✓	✓	✓	✓	63 3	1894 95	6	1897 98
4. Water and drainage tax on buildings.		11229 6	11229 6	✓	8527	143	✓	✓	✓	✓	✓	✓	2701 79	1894 95	6	1897 98
5. Water and drainage tax on lands			14	✓	14	✓	✓	✓	✓	✓	✓	✓				
6. Tax on private, menial and domestic male servants							✓	✓	✓	✓	✓	✓				
7. Tools							✓	✓	✓	✓	✓	✓				
8. Market rents							✓	✓	✓	✓	✓	✓				
9. Slaughter-house fees							✓	✓	✓	✓	✓	✓				
10. Rent of cart-stands							✓	✓	✓	✓	✓	✓				
11. Private scavenging fees	83 10 11	839	922	110	528	5	✓	✓	✓	✓	✓	✓	394 115	1894 95	6	1897 98
12. Tax on vehicles with springs, &c.	94 8	636 8	731	✓	344	✓	✓	✓	✓	✓	✓	✓	387	1894 95	6	1897 98
13. Tax on animals	158 12	497 8	656 4	✓	328 8	✓	✓	✓	✓	✓	✓	✓	327 12	1894 95	6	1897 98
14. Tax on carts, &c.	37	81	118	✓	118	✓	✓	✓	✓	✓	✓	✓				
15. Warrant fees	177 8	153	330 8	✓		✓	✓	✓	✓	✓	✓	✓	330 8			
16. For House subscription	4 36	38 47	43 21	✓	23 46	✓	✓	✓	✓	✓	✓	✓	19 137			
17. Rent of carts & produce.							✓	✓	✓	✓	✓	✓	656 1010			
Total ..	1276 4 11	31264 36	32520 85	25783 137												

* Statements IV-A and IV-B should accompany budgets as well as reports.

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year.		Total.		Warrants executed and warrants cancelled (relief) during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount.	Number.	Amount realized on distraint.	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Tax on arts, &c.	12	37	160	264	172	301 8	128	203 8	44	98	9	11	95	158 46	7	19 8	17	14 11 6
2. Tax on buildings	60	157 3	689	4855	6749	5012 36	656	4385 46	93	626 5	6	181	96	3795 53	31	196	59	212 159
3. Tax on lands																		
4. Water and drainage tax on buildings and lands.																		
5. Tax on vehicles with springs and palanquins	72	311	72	311	144	622	61	263 8	11	47 8	9	75 8	50	177 8	2	10 8		227 14 3
6. Tax on animals																		
7. Tax on carts, &c.	332	269 137	332	269 137	664	538 26	664	538 26	95	106 101		231	154 98	6	89 10			
Private Scavenging																		
Total ..	72	194 11	1253	5699 141	1325 5894	91082	5016 2		243	878 7	1	24	268 76	936	115	234 1110	76	227 113

STATISTICS OF MUNICIPAL SCHOOLS IN THE MUNICIPALITY OF

(b) Salary-results
System—

(1)

(2)

(3)

Total Colleges and Secondary Schools

IV.—Primary Schools and Departments.

(a) Salary System

(1)

(2)

(3)

Total ..

REVENUE.										EXPENDITURE.										REMARKS.							
NUMBER OF SCHOOLS.		NUMBER ON ROLL ON 31st MARCH 1899.		NUMBER ON ROLL ON 31st MARCH 1898.		Total.		EXPENDITURE.																			
SCHOOLS.	NUMBER OF SCHOOLS.	NUMBER ON ROLL ON 31st MARCH 1899.		NUMBER ON ROLL ON 31st MARCH 1898.		Total.	13	Teachers.					16	17	18	19	20	21	22		23	24					
		Boys.	Girls.	Average number on the roll during the year.	Grants from Provincial Funds.			Grants from Local Funds.	Fixed salary.	Fixed and contingent.	School-fee.	Clerks and servants.											Stipends and scholarships.	Library furniture, apparatus and appliances.	Contingencies and miscellaneous.		
IV. Primary Schools and Department - cont.																											
(b) Salary results System -																											
(1) Upper Primary.																											
(2)																											
(3) Department.																											
1. Sub-Mohamedan School.		1	177					30	3	394	23	105	4	24	120	114	644	17	614	84							
2. Chugaburwa School.		1	140					12	13	917	9	54	9	24	32	3	5	289	25	326	48						
3. Fort St. George School.		1	130					3	10	72		15	12	24	27	9	5	139	5	135	15						
Total		3	447	181				46	11	465	23	180	9	72	180	8	2	103	13	502	25	612	10				
Lower Primary School																											
Salary results System																											
Higher new children																											
School		1	158	50				12	6	96		24	7	36	26	11	5	133	2	5	170	25	3	67			
Total Primary Schools		4	205	201				59	1	741	23	200	1	108	207	3	7	256	5	10	197	14	10	554			
Total																											
Total, Primary schools																											
V. - Special schools																											
(1) St. George's School.		1	30	31				20	20	358				20	29	8	107	9	357	9	12	8					
(2)																											
(3)																											
Total		1	30	31				20	20	358				20	29	8	107	9	357	9	12	8					
Grand Total of Colleges and Schools		5	235	232				59	1	1099	33	200	1	108	207	3	7	256	5	10	197	14	10	554			

Foot-note.

Number of Students from Municipal Institutions who appeared for and passed the several examinations during the year.

Examinations.	Number of students examined.	Number of students passed.
First in Arts	..	..
Matriculation	..	..
Upper Secondary	..	..
Lower Secondary or Seventh Standard.	..	..
Sixth Standard	..	..
Fifth Standard	..	..
Primary or Fourth Standard	..	..
Third Standard	..	..
Second Standard	..	..
First Standard	..	..
Infant Standard	..	..
	141	115

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of *Vizagapatam*

[illegible]

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of *Vizagapatnam* for the official year 1898 - 99 *cont.*

Schools.	NUMBER OF SCHOOLS					NUMBER ON ROLLS ON 31st MARCH 189		Number of pupils examined in fixed and result grants schools.	Number of pupils found qualified for fixed and result grants.	Full amount of fixed and result grants earned.	Amount of fixed and result grants passed for payment.	AMOUNT OF RESULT GRANTS DISBURSED.				Total expenditure from Municipal funds, columns 14 and 15.	REMARKS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	At the year.	Boys.	Girls.					For current year.	For previous year.	Total	Amount of salary grants disbursed.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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Foot-note.

Details of buildings and furniture grants (Grant 2, Statement I-B).
Amount of grant.

223-5-4 Building Grant
5-5-4 Result Grant
228-10-4

London Mission High School -
Temple Day School.

STATEMENT VII.—Tolls.

Number of toll gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	EXPENDITURE ON						Balance (column 3 minus column 7).	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total						
1	2	3	4	5	6	7	8	9	10	11		
		RS.	A P.	RS.	A P.	RS.	A P.	RS.	A P.	RS.	A P.	
1 Bowdara Toll Gate } Leased		320						320				
2 Katakum vari Toll Gate } Do		2640						2640				
3 Turner Point Bridge Gate } Do		1212						1212		1212		
Penal interest		56 5/10						56 5/10				
		11228 5/10						11228 5/10		1212		
Dolphin Ferry } Leased		564						564				
Penal interest		5 13/4						5 13/4				
		99 56/100						99 56/100				
		100/100						100/100				

STATEMENT VIII.—Loans.

[illegible]

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

[illegible]

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

ASSESSED.																
Name of Municipality.	Total number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Under 8 Annas.		8 Annas to Rs. 14.		Rs. 14 to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Vizagapatam	9069	4639	35	8 14	1361 995	1126 3183	610 364	2	113 223	3	145 1007	12	3390 2015	14		
					126 3183	610 364	2									
					13 223	3										
					145 1007	12										
					3390 2015	14										

STATEMENT X.

1. Name of Municipality

Vizagapatam

2. Population as per last census

34487

3. Sanctioned number of Councillors

(a) Nominated	5
(b) Elected	15

4. Actual number of Councillors on 31st March 1899—

20

(a) Ex-officio

1

(b) Nominated

Officials	1
Non-officials	3

(c) Elected

Officials	4
Non-officials	11

Total .. 20

(d) Europeans and Eurasians

2

(e) Natives

18

5. Total number of meetings actually held during the year

34

6. Number of meetings adjourned for want of a quorum

12

7. Average attendance at each meeting actually held—

(a) Officials

3.23

(b) Non-officials

7.35

Total .. 10.58

(c) Europeans and Eurasians

0.26

(d) Natives

10.32

Total .. 10.58

8. Is the Chairman appointed or elected

Elected.

9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case

M. R. R. P. Krishna
Swami Naidu
L. M. S. Elected as

Chairman on 1st September
1897, and held the office
during the year.

6/323 153.4
14/736 52
20/326 70
20/1058 52
40/16

STATEMENT X-A.—Showing the particulars of Elections held in the Municipality of *Vijagapatam* in 189 -9 .

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1. <i>Fort Ward.</i>		203				
2. <i>Sri Satharamaswami</i>						
3. <i>Temple ward</i>		273				
4. <i>Chungulvarowpetta ward</i>		218				
5. <i>Godavari Ward</i>		217				
6. <i>Allipore & Waltan Ward</i>		324				
7.						
8.						
9.						
10.						
Total ..		1295				

No election was held during the year

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of *Vijagapatam* for the year 189 I-9 .

Area of Municipality in square miles.	Name of Municipal markets.	Whether col- lection of fees, rents, &c., was raised out of or managed departmentally.	Number of hon- ees served by the private scaveng- ing agency on the registers on 31st March 189 .	Number of public latrines on 31st March 189 .	Number of latrines constructed in 189 -9 .	Number of latrines demolished in 189 -9 .	Number of latrines on 31st March 189 .	Number of lamps put up in 189 -9 .	Number of lamps removed in 189 -9 .	Number of lamps on 31st March 189 .	
1	2	3	4	5		7	8	9	10	11	12
5.25 Miles	Market at Kottapetta —	Leased out at Rs 42 per annum and scavenging at Rs 7.12. per annum —	1068	79	30	30	79	303	15		318

Urinal

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of *Vijagapalam* during the year 1898-99.

Name of hospital and dispensary.	PATIENTS TREATED.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total			
1	2	3	4	5	6	7
<i>Christ Deshpandary Vijagapalam</i>	522	29231	29753	<i>One by the name of Samalamma and other by the name of Sithamma</i>	241	<i>Nil</i>

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of *Vijagapalam* during the year 1898-99.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed			Number of successful operations		Number of prosecutions instituted for failure to have children vaccinated.	REMARKS.
				Below one year of age.	Above one year of age.	Total	Below one year of age.	Above one year of age.		
1	2	3	4	5	6	7	8	9	10	
1141	880	nil	Medical Subordinates							
			1							
			2							
			3							
			Total ..							
1141	880	nil	Municipal Vaccinators							
			1							
			2							
			3							
			Total ..							
			Grand Total ..							

Statement XIV.—Showing the revenue derived from the water and drainage tax and the details of the ordinary expenditure incurred therefrom on water-supply and drainage, in the town of Kijapalan during the year 1898-99.

INCOME.			EXPENDITURE.		
	RS.	A. P.		RS.	A. P.
Opening balance ..	188	68 1/3	GRANT 1—		
1. Water and drainage tax on buildings and lands	124	54 1/3	1. New Works †—		
2. Penalties on account of the water and drainage tax on buildings and lands ..			(a) Drainage		
3. * Recoveries on account of services rendered to private individuals for house service and drainage works			(b) Water-supply		
4. Interest on investments			2. Repairs—		
5. Realizations of sinking fund			(a) Drainage—		
6. Miscellaneous			i. Repairs to works		
			ii. Establishment for flushing drains, &c.		
			(b) Water-supply—		
			i. Repairs to works, machinery, &c.		
			ii. Establishment		
			iii. Contingencies		
			3. Printing charges in connection with the water and drainage tax ..		
			GRANT 4—		
			4. Repayment of Debt—		
			(a) Instalments of loans on account of water or drainage works paid	359	8 1/2
			(b) Invested on account of sinking fund		
			(c) Charges of investment		
			5. Interest—		
			(a) On account of last year		
			(b) On account of current year	89	56 7
			6. Refunds of other than current collections		
Total ..	124	54 1/3	Total ..	125	55 3
Grand Total ..	201	144 11 6	Closing balance ..	188	58 9 8 6
			Grand Total ..	201	144 11 6

* Under this head should be shown the surplus recoveries, representing the proportionate cost of establishment.
 † Under this head should be shown only the charges on such petty new works as are not debited to the grants and loans on account of the initial outlay on the schemes.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

The Chairman
Municipal Council
Bengal

The Chairman
Municipal Council
Bengal

The Chairman
Municipal Council
Bengal

Viragapatam

31-8-99
Municipal Office
Tafara Palam

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Worthen & Co
Chairman Inc

	1897-98 1/4 62	1898-99 1/4 62	1899-00 1/4 62	1900-01 1/4 62	1901-02 1/4 62	1902-03 1/4 62	1903-04 1/4 62	1904-05 1/4 62	1905-06 1/4 62	1906-07 1/4 62	1907-08 1/4 62	1908-09 1/4 62	1909-10 1/4 62	1910-11 1/4 62	1911-12 1/4 62	1912-13 1/4 62	1913-14 1/4 62	1914-15 1/4 62	1915-16 1/4 62	1916-17 1/4 62	1917-18 1/4 62	1918-19 1/4 62	1919-20 1/4 62	1920-21 1/4 62	1921-22 1/4 62	1922-23 1/4 62	1923-24 1/4 62	1924-25 1/4 62	1925-26 1/4 62	1926-27 1/4 62	1927-28 1/4 62	1928-29 1/4 62	1929-30 1/4 62	1930-31 1/4 62	1931-32 1/4 62	1932-33 1/4 62	1933-34 1/4 62	1934-35 1/4 62	1935-36 1/4 62	1936-37 1/4 62	1937-38 1/4 62	1938-39 1/4 62	1939-40 1/4 62	1940-41 1/4 62	1941-42 1/4 62	1942-43 1/4 62	1943-44 1/4 62	1944-45 1/4 62	1945-46 1/4 62	1946-47 1/4 62	1947-48 1/4 62	1948-49 1/4 62	1949-50 1/4 62	1950-51 1/4 62	1951-52 1/4 62	1952-53 1/4 62	1953-54 1/4 62	1954-55 1/4 62	1955-56 1/4 62	1956-57 1/4 62	1957-58 1/4 62	1958-59 1/4 62	1959-60 1/4 62	1960-61 1/4 62	1961-62 1/4 62	1962-63 1/4 62	1963-64 1/4 62	1964-65 1/4 62	1965-66 1/4 62	1966-67 1/4 62	1967-68 1/4 62	1968-69 1/4 62	1969-70 1/4 62	1970-71 1/4 62	1971-72 1/4 62	1972-73 1/4 62	1973-74 1/4 62	1974-75 1/4 62	1975-76 1/4 62	1976-77 1/4 62	1977-78 1/4 62	1978-79 1/4 62	1979-80 1/4 62	1980-81 1/4 62	1981-82 1/4 62	1982-83 1/4 62	1983-84 1/4 62	1984-85 1/4 62	1985-86 1/4 62	1986-87 1/4 62	1987-88 1/4 62	1988-89 1/4 62	1989-90 1/4 62	1990-91 1/4 62	1991-92 1/4 62	1992-93 1/4 62	1993-94 1/4 62	1994-95 1/4 62	1995-96 1/4 62	1996-97 1/4 62	1997-98 1/4 62	1998-99 1/4 62	1999-00 1/4 62	2000-01 1/4 62	2001-02 1/4 62	2002-03 1/4 62	2003-04 1/4 62	2004-05 1/4 62	2005-06 1/4 62	2006-07 1/4 62	2007-08 1/4 62	2008-09 1/4 62	2009-10 1/4 62	2010-11 1/4 62	2011-12 1/4 62	2012-13 1/4 62	2013-14 1/4 62	2014-15 1/4 62	2015-16 1/4 62	2016-17 1/4 62	2017-18 1/4 62	2018-19 1/4 62	2019-20 1/4 62	2020-21 1/4 62	2021-22 1/4 62	2022-23 1/4 62	2023-24 1/4 62	2024-25 1/4 62	2025-26 1/4 62	2026-27 1/4 62	2027-28 1/4 62	2028-29 1/4 62	2029-30 1/4 62	2030-31 1/4 62	2031-32 1/4 62	2032-33 1/4 62	2033-34 1/4 62	2034-35 1/4 62	2035-36 1/4 62	2036-37 1/4 62	2037-38 1/4 62	2038-39 1/4 62	2039-40 1/4 62	2040-41 1/4 62	2041-42 1/4 62	2042-43 1/4 62	2043-44 1/4 62	2044-45 1/4 62	2045-46 1/4 62	2046-47 1/4 62	2047-48 1/4 62	2048-49 1/4 62	2049-50 1/4 62	2050-51 1/4 62	2051-52 1/4 62	2052-53 1/4 62	2053-54 1/4 62	2054-55 1/4 62	2055-56 1/4 62	2056-57 1/4 62	2057-58 1/4 62	2058-59 1/4 62	2059-60 1/4 62	2060-61 1/4 62	2061-62 1/4 62	2062-63 1/4 62	2063-64 1/4 62	2064-65 1/4 62	2065-66 1/4 62	2066-67 1/4 62	2067-68 1/4 62	2068-69 1/4 62	2069-70 1/4 62	2070-71 1/4 62	2071-72 1/4 62	2072-73 1/4 62	2073-74 1/4 62	2074-75 1/4 62	2075-76 1/4 62	2076-77 1/4 62	2077-78 1/4 62	2078-79 1/4 62	2079-80 1/4 62	2080-81 1/4 62	2081-82 1/4 62	2082-83 1/4 62	2083-84 1/4 62	2084-85 1/4 62	2085-86 1/4 62	2086-87 1/4 62	2087-88 1/4 62	2088-89 1/4 62	2089-90 1/4 62	2090-91 1/4 62	2091-92 1/4 62	2092-93 1/4 62	2093-94 1/4 62	2094-95 1/4 62	2095-96 1/4 62	2096-97 1/4 62	2097-98 1/4 62	2098-99 1/4 62	2099-00 1/4 62	2100-01 1/4 62	2101-02 1/4 62	2102-03 1/4 62	2103-04 1/4 62	2104-05 1/4 62	2105-06 1/4 62	2106-07 1/4 62	2107-08 1/4 62	2108-09 1/4 62	2109-10 1/4 62	2110-11 1/4 62	2111-12 1/4 62	2112-13 1/4 62	2113-14 1/4 62	2114-15 1/4 62	2115-16 1/4 62	2116-17 1/4 62	2117-18 1/4 62	2118-19 1/4 62	2119-20 1/4 62	2120-21 1/4 62	2121-22 1/4 62	2122-23 1/4 62	2123-24 1/4 62	2124-25 1/4 62	2125-26 1/4 62	2126-27 1/4 62	2127-28 1/4 62	2128-29 1/4 62	2129-30 1/4 62	2130-31 1/4 62	2131-32 1/4 62	2132-33 1/4 62	2133-34 1/4 62	2134-35 1/4 62	2135-36 1/4 62	2136-37 1/4 62	2137-38 1/4 62	2138-39 1/4 62	2139-40 1/4 62	2140-41 1/4 62	2141-42 1/4 62	2142-43 1/4 62	2143-44 1/4 62	2144-45 1/4 62	2145-46 1/4 62	2146-47 1/4 62	2147-48 1/4 62	2148-49 1/4 62	2149-50 1/4 62	2150-51 1/4 62	2151-52 1/4 62	2152-53 1/4 62	2153-54 1/4 62	2154-55 1/4 62	2155-56 1/4 62	2156-57 1/4 62	2157-58 1/4 62	2158-59 1/4 62	2159-60 1/4 62	2160-61 1/4 62	2161-62 1/4 62	2162-63 1/4 62	2163-64 1/4 62	2164-65 1/4 62	2165-66 1/4 62	2166-67 1/4 62	2167-68 1/4 62	2168-69 1/4 62	2169-70 1/4 62	2170-71 1/4 62	2171-72 1/4 62	2172-73 1/4 62	2173-74 1/4 62	2174-75 1/4 62	2175-76 1/4 62	2176-77 1/4 62	2177-78 1/4 62	2178-79 1/4 62	2179-80 1/4 62	2180-81 1/4 62	2181-82 1/4 62	2182-83 1/4 62	2183-84 1/4 62	2184-85 1/4 62	2185-86 1/4 62	2186-87 1/4 62	2187-88 1/4 62	2188-89 1/4 62	2189-90 1/4 62	2190-91 1/4 62	2191-92 1/4 62	2192-93 1/4 62	2193-94 1/4 62	2194-95 1/4 62	2195-96 1/4 62	2196-97 1/4 62	2197-98 1/4 62	2198-99 1/4 62	2199-00 1/4 62	2200-01 1/4 62	2201-02 1/4 62	2202-03 1/4 62	2203-04 1/4 62	2204-05 1/4 62	2205-06 1/4 62	2206-07 1/4 62	2207-08 1/4 62	2208-09 1/4 62	2209-10 1/4 62	2210-11 1/4 62	2211-12 1/4 62	2212-13 1/4 62	2213-14 1/4 62	2214-15 1/4 62	2215-16 1/4 62	2216-17 1/4 62	2217-18 1/4 62	2218-19 1/4 62	2219-20 1/4 62	2220-21 1/4 62	2221-22 1/4 62	2222-23 1/4 62	2223-24 1/4 62	2224-25 1/4 62	2225-26 1/4 62	2226-27 1/4 62	2227-28 1/4 62	2228-29 1/4 62	2229-30 1/4 62	2230-31 1/4 62	2231-32 1/4 62	2232-33 1/4 62	2233-34 1/4 62	2234-35 1/4 62	2235-36 1/4 62	2236-37 1/4 62	2237-38 1/4 62	2238-39 1/4 62	2239-40 1/4 62	2240-41 1/4 62	2241-42 1/4 62	2242-43 1/4 62	2243-44 1/4 62	2244-45 1/4 62	2245-46 1/4 62	2246-47 1/4 62	2247-48 1/4 62	2248-49 1/4 62	2249-50 1/4 62	2250-51 1/4 62	2251-52 1/4 62	2252-53 1/4 62	2253-54 1/4 62	2254-55 1/4 62	2255-56 1/4 62	2256-57 1/4 62	2257-58 1/4 62	2258-59 1/4 62	2259-60 1/4 62	2260-61 1/4 62	2261-62 1/4 62	2262-63 1/4 62	2263-64 1/4 62	2264-65 1/4 62	2265-66 1/4 62	2266-67 1/4 62	2267-68 1/4 62	2268-69 1/4 62	2269-70 1/4 62	2270-71 1/4 62	2271-72 1/4 62	2272-73 1/4 62	2273-74 1/4 62	2274-75 1/4 62	2275-76 1/4 62	2276-77 1/4 62	2277-78 1/4 62	2278-79 1/4 62	2279-80 1/4 62	2280-81 1/4 62	2281-82 1/4 62	2282-83 1/4 62	2283-84 1/4 62	2284-85 1/4 62	2285-86 1/4 62	2286-87 1/4 62	2287-88 1/4 62	2288-89 1/4 62	2289-90 1/4 62	2290-91 1/4 62	2291-92 1/4 62	2292-93 1/4 62	2293-94 1/4 62	2294-95 1/4 62	2295-96 1/4 62	2296-97 1/4 62	2297-98 1/4 62	2298-99 1/4 62	2299-00 1/4 62	2300-01 1/4 62	2301-02 1/4 62	2302-03 1/4 62	2303-04 1/4 62	2304-05 1/4 62	2305-06 1/4 62	2306-07 1/4 62	2307-08 1/4 62	2308-09 1/4 62	2309-10 1/4 62	2310-11 1/4 62	2311-12 1/4 62	2312-13 1/4 62	2313-14 1/4 62	2314-15 1/4 62	2315-16 1/4 62	2316-17 1/4 62	2317-18 1/4 62	2318-19 1/4 62	2319-20 1/4 62	2320-21 1/4 62	2321-22 1/4 62	2322-23 1/4 62	2323-24 1/4 62	2324-25 1/4 62	2325-26 1/4 62	2326-27 1/4 62	2327-28 1/4 62	2328-29 1/4 62	2329-30 1/4 62	2330-31 1/4 62	2331-32 1/4 62	2332-33 1/4 62	2333-34 1/4 62	2334-35 1/4 62	2335-36 1/4 62	2336-37 1/4 62	2337-38 1/4 62	2338-39 1/4 62	2339-40 1/4 62	2340-41 1/4 62	2341-42 1/4 62	2342-43 1/4 62	2343-44 1/4 62	2344-45 1/4 62	2345-46 1/4 62	2346-47 1/4 62	2347-48 1/4 62	2348-49 1/4 62	2349-50 1/4 62	2350-51 1/4 62	2351-52 1/4 62	2352-53 1/4 62	2353-54 1/4 62	2354-55 1/4 62	2355-56 1/4 62	2356-57 1/4 62	2357-58 1/4 62	2358-59 1/4 62	2359-60 1/4 62	2360-61 1/4 62	2361-62 1/4 62	2362-63 1/4 62	2363-64 1/4 62	2364-65 1/4 62	2365-66 1/4 62	2366-67 1/4 62	2367-68 1/4 62	2368-69 1/4 62	2369-70 1/4 62	2370-71 1/4 62	2371-72 1/4 62	2372-73 1/4 62	2373-74 1/4 62	2374-75 1/4 62	2375-76 1/4 62	2376-77 1/4 62	2377-78 1/4 62	2378-79 1/4 62	2379-80 1/4 62	2380-81 1/4 62	2381-82 1/4 62	2382-83 1/4 62	2383-84 1/4 62	2384-85 1/4 62	2385-86 1/4 62	2386-87 1/4 62	2387-88 1/4 62	2388-89 1/4 62	2389-90 1/4 62	2390-91 1/4 62	2391-92 1/4 62	2392-93 1/4 62	2393-94 1/4 62	2394-95 1/4 62	2395-96 1/4 62	2396-97 1/4 62	2397-98 1/4 62	2398-99 1/4 62	2399-00 1/4 62	2400-01 1/4 62	2401-02 1/4 62	2402-03 1/4 62	2403-04 1/4 62	2404-05 1/4 62	2405-06 1/4 62	2406-07 1/4 62	2407-08 1/4 62	2408-09 1/4 62	2409-10 1/4 62	2410-11 1/4 62	2411-12 1/4 62	2412-13 1/4 62	2413-14 1/4 62	2414-15 1/4 62	2415-16 1/4 62	2416-17 1/4 62	2417-18 1/4 62	2418-19 1/4 62	2419-20 1/4 62	2420-21 1/4 62	2421-22 1/4 62	2422-23 1/4 62	2423-24 1/4 62	2424-25 1/4 62	2425-26 1/4 62	2426-27 1/4 62	2427-28 1/4 62	2428-29 1/4 62	2429-30 1/4 62	2430-31 1/4 62	2431-32 1/4 62	2432-33 1/4 62	2433-34 1/4 62	2434-35 1/4 62	2435-36 1/4 62	2436-37 1/4 62	2437-38 1/4 62	2438-39 1/4 62	2439-40 1/4 62	2440-41 1/4 62	2441-42 1/4 62	2442-43 1/4 62	2443-44 1/4 62	2444-45 1/4 62	2445-46 1/4 62	2446-47 1/4 62	2447-48 1/4 62	2448-49 1/4 62	2449-50 1/4 62	2450-51 1/4 62	2451-52 1/4 62	2452-53 1/4 62	2453-54 1/4 62	2454-55 1/4 62	2455-56 1/4 62	2456-57 1/4 62	2457-58 1/4 62	2458-59 1/4 62	2459-60 1/4 62	2460-61 1/4 62	2461-62 1/4 62	2462-63 1/4 62	2463-64 1/4 62	2464-65 1/4 62	2465-66 1/4 62	2466-67 1/4 62	2467-68 1/4 62	2468-69 1/4 62	2469-70 1/4 62	2470-71 1/4 62	2471-72 1/4 62	2472-73 1/4 62	2473-74 1/4 62	2474-75 1/4 62	2475-76 1/4 62	2476-77 1/4 62	2477-78 1/4 62	2478-79 1/4 62	2479-80 1/4 62	2480-81 1/4 62	2481-82 1/4 62	2482-83 1/4 62	2483-84 1/4 62	2484-85 1/4 62	2485-86 1/4 62	2486-87 1/4 62	2487-88 1/4 62	2488-89 1/4 62	2489-90 1/4 62	2490-91 1/4 62	2491-92 1/4 62	2492-93 1/4 62	2493-94 1/4 62	2494-95 1/4 62	2495-96 1/4 62	2496-97 1/4 62	2497-98 1/4 62	2498-99 1/4 62	2499-00 1/4 62	2500-01 1/4 62	2501-02 1/4 62	2502-03 1/4 62	2503-04 1/4 62	2504-05 1/4 62	2505-06 1/4 62	2506-07 1/4 62	2507-08 1/4 62	2508-09 1/4 62	2509-10 1/4 62	2510-11 1/4 62	2511-12 1/4 62	2512-13 1/4 62	2513-14 1/4 62	2514-15 1/4 62	2515-16 1/4 62	2516-17 1/4 62	2517-18 1/4 62	2518-19 1/4 62	2519-20 1/4 62	2520-21 1/4 62	2521-22 1/4 62	2522-23 1/4 62	2523-24 1/4 62	2524-25 1/4 62	2525-26 1/4 62	2526-27 1/4 62	2527-28 1/4 62	2528-29 1/4 62	2529-30 1/4 62	2530-31 1/4 62	2531-32 1/4 62	2532-33 1/4 62	2533-34 1/4 62	2534-35 1/4 62	2535-36 1/4 62	2536-37 1/4 62	2537-38 1/4 62	2538-39 1/4 62	2539-40 1/4 62	2540-41 1/4 62	2541-42 1/4 62	2542-43 1/4 62	2543-44 1/4 62	2544-45 1/4 62	2545-46 1/4 62	2546-47 1/4 62	2547-48 1/4 62	2548-
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1877
Local and Municipal Dept
Enclosure IV to a letter
N^o. 1957 dated 31-8-99 from
the Chairman, Municipal
Council, Vizagapatnam to the
Secretary to Government
Local & Municipal Dept.
Madras, through the Collector
Vizagapatnam

A Comparative Statement
Showing the incidence of
death causation during
the years 1897-98 + 1898-99

A Concise report on the working of the Lower Secondary Department.

Third form	Second form	First form	Fourth class	Third class	Second class	First class	Infant class	Total	Number on rolls on 31st March 1899.	Average daily attendance	Current year and previous	Native Christians	Aboriginals	Paralysed	Non-Paralysed (Mingos)	Paralysed or Paraplegic (Mingos)	Officials	Petty officials and manual servants.	Shadows	Day schoolers	Attendants	Cookers	House servants	Household	Latin	English	Others	Teachers	Small-pox marks	Stationary strength	Number of girls on rolls on 31st March 1899.		
58	57	69	57	39	28	23	17	348	348	351	10	23	31	111	161	1	16	128	163	128	31	45	59	19	36	22	8	348	81	268	61	1	7
				38	28	23	16	105	105	102	2	12	16	20	53	1	1	2	26	76	14	15	11	7	36	8	105	56	46	10	1	1	1
								56	56	50	1	4	8	14	29			19	37	20	4	4	11	3									
								4	4	4	2	2						4															
56	57	69	57	39	28	23	16	180	180	172	4	3	7	77	89		14	50	57	26	37	9	9	9	4	180	80	161	19	1	4	1	4

L. Lyons

Managers

Enclosure 3. To letter
No. 1957 dated 31-8-85 from
the Chairman, M.C. V. Jag-
patam to the Secretary of
Government Local & Municipal
Department, Madras
through the Collector
Vagapatam

Subject

A concise report
submitted by the manager
of the London Mission
High School, Vengalpet
on the working of the
Lower Secondary Dept
during 1898-99

N.B.—

A = Print in full
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.