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[Despatch Abstract.]

Muni budgets. Receiving the

Vizianagram —— for 1899-1900

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

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G.O., No. 377 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Vizianagram — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. V. VENKATARAYA SASTRI Garu, Chairman, Municipal Council, Vizianagram, to the Secretary to Government, Local and Municipal Department, dated 27th December 1898, No. 243.

I have the honour to submit herewith the revised and budget estimates of the Vizianagram Municipality for the years 1898–99 and 1899–1900, respectively, in the forms prescribed by Government in their order, No. 2193 M., dated 10th December 1891, together with the usual explanatory memoranda duly approved by the Council at its meeting held on the 14th instant.

Revised Estimate for 1898–1899.

2. The causes of variations between the figures originally proposed when the year's budget was framed and those now adopted in the revised estimate are explained in the last column of statement VI.

Receipts.

3. The actual opening balance for the year as brought forward from the previous year's actuals is Rs. 170. The receipts estimated as now revised will amount to Rs. 32,130, making a total of Rs. 32,300 in all.

4. The collections made during the first eight months cannot be deemed to be unsatisfactory and every attempt will be made to collect all the money proposed to be collected during the remaining four months of the year.

5. *Tax on Arts.*—All the collectable arrears of previous years up to 1897–98 were collected and the rest was written off as irrecoverable after a careful scrutiny. The outstandings of 1897–98 and the major portion of the first half-year's assessment with a proportionately small amount of the second instalment also have been collected during the past eight months which amounts to (Rs. 1,931) arrear and current. The uncollectable portion of the previous year's arrear demand will be adjusted within the close of the year. The total collections for the year under this head will be Rs. 3,500 against Rs. 3,700 anticipated in the budget estimate. The decrease is due to the assessment having been made according to the provisions of the schedule in the amended Act which, it is hoped, the Government will soon be pleased to revise.

6. *Tax on Buildings.*—A sum of Rs. 10,000 is expected to be collected in the year under this head. All the arrears outstanding up to the end of 1896–97 and almost all the amount shown as balance in the demand, collection and balance statement submitted with the annual accounts of 1897–98 were either collected or written off according to circumstances.

7. *Tax on Lands.*—The figure adopted in the original estimate is expected to be collected in the year.

8. *Tax on Vehicles and Animals.*—It is much to be regretted that the reductions effected since the demise of the late Maharaja in the Samastanum stud have resulted in a considerable decrease of the Municipal revenue under this head.

9. *Tax on Carts.*—The people of Dasannapeta who sold away their carts and animals during the late famine were not able to purchase them back during the current year; hence the decrease under this head continues.

10. *Tolls.*—As usual the farming of toll collections for the current year was put to public auction on the 26th March 1898. But owing to a combination among the bidders, the bid did not rise above Rs. 9,000 for which the Council were not willing to lease out their tolls, considering that the last year's bid was Rs. 12,000. It was therefore resolved that the collections of tolls be managed departmentally which has proved to be successful. A sum of Rs. 10,868 has already been collected and the Council hopes to collect a further sum of Rs. 4,132. The total collections under this head will therefore be Rs. 15,000.

11. *Produce of Lands and Gardens; the Sale-proceeds of Night-soil and Street-refuse; the income from Slaughter-houses.*—The amounts shown against these items are those for which the collections under them were leased out to contractors and so no explanation is necessary.

12. *Fees from Educational Institutions (i) and (ii).*—The decrease under (ii) is due to the fact that some of the subscribers for the Wenlock Public Library have ceased to subscribe during the current year.

13. *Private Scavenging Fees.*—In the current year strenuous efforts were made to make the collections in advance. A sum of Rs. 1,000 has been already collected and it is hoped more will be collected before the close of the official year. All the arrears which have been accumulating since so far back as the year 1892–93 were cleared and a clean sheet provided for advance collection in the current year.

14. Other items under receipts closely follow the figures entered in the budget estimate and hence call for no remarks.

Expenditure.

15. *Grant 1, New Works—(a) Communications.*—The amount spent under this head was utilised in constructing certain minor road culverts and road side curbs which were found to be necessary.

(*b*) *Buildings.*—A sum of Rs. 500 is provided for the construction of an iron latrine in the fish market. The corrugated zinc materials required for the purpose cost nearly Rs. 400 and the improvements that are now being effected to the sheep slaughter-house will cost another Rs. 100. It was intended to execute the above-mentioned works in the last official year and hence no provision was made for them in the current year's budget.

(*c*) *Drainage.*—A sum of Rs. 300 had to be spent on the undermentioned works recommended by the divisional councillors as being urgent :—

1. Construction of a drain in Paketyvari street, } Rs. 270.
2. Do. do. in Butchers' street, }

A sum of about Rs. 30 is reserved for petty works, if any, that may have to be done before the close of the official year.

(*d*) *Water-supply.*—A sum of Rs. 134 was spent for the purchase of a pump fixed to the public well in Dasannapeta as the same was recommended by the Sanitary Commissioner and a sum of Rs. 116 will be required for improvements to public wells and tanks which may have to be effected during the next four months. Buchanna and Kittaiya tanks in the Santapeta ward are proposed to be deepened as it is feared that they will be dried shortly.

16. *Repairs—(a) Communications.*—Though several streets and lanes yet require repairs still for want of sufficient funds they were not taken up in the year. A sum of Rs. 2,322 was already spent in repairing the most important roads and a small sum of Rs. 678 has to be paid for works which were undertaken before the receipt of G.O., No. 2031 L., dated 22nd October 1898, and which are now almost completed.

(*b*) *Buildings.*—Rs. 43 were spent in repairing the Municipal public choultries. A sum of Rs. 57 will be required for repairing the public latrines.

(*c*) *Drainage.*—A sum of Rs. 100 will be required for making petty repairs to drains including Rs. 42 already spent on such works.

(*d*) *Water-supply*—(i) *Repairs to Works, &c.*—As pointed out already, there are signs of water scarcity in the Santapeta ward and hence a provision of Rs. 100 is made for cleaning and repairing public wells wherever it may be necessary.

As the Government in their order, No. 2031 L., dated 22nd October last, issued instructions that all expenditure on works which can be postponed without grave public inconvenience should be stopped and called for a statement of works already executed and those which will have to be executed hereafter in the year, the provisions under the several heads of this grant are so made as not to vary from those in the statement already submitted to Government in reply to the order referred to.

17. *Grant 2.*—The figures adopted in the revised estimate closely follow those of the original budget and so no explanations are necessary under this grant except that the provision under "(4) Fixed and Result Grants" is raised to Rs. 2,200, since the previous year's grant of the Ripon Primary school had to be paid this year, as there were no funds to pay it during the last year.

18. *Grant 3, Hospitals—Medicines and Supplies.*—A provision of Rs. 1,000 was made in the original budget on account of an hospital at the request of the Collector and Guardian of the Samastanum. The Samastanum authorities have since reorganised their dispensary and there is no prospect of its being handed over to the Municipality; hence the provision made under this head will not be utilised.

19. *Vaccination—Contingencies.*—The provision made in the budget was rather inadequate. Besides the cost of the lanoline paste that is being purchased from the Local Fund depot, the Council has to pay a remuneration to the vaccinator for vaccinating cases above the prescribed minimum; hence increased provision is necessary.

20. (5) *Conservancy*—(*a*) *Establishment.*—The increase is due to the provision made for the higher rate of pay allowed to the Chief Sanitary Inspector than that originally budgeted and sanctioned by Government in their order, Mis. No. 1392 M., dated 8th August 1898.

This increase is met from the savings effected by abolishing the office of the market superintendent, provision for which was made under Grant 4 (2) (*a*).

(*b*) *Other Charges.*—The increase is chiefly due to the fact that additional provision is made to open and remove the filth which accumulated in the underground tunnels in the Kaspa ward and to the purchase of some disinfectants for the use of the conservancy establishment as also to the employment of some additional conservancy carts for the speedy removal of the street-refuse and rubbish.

(*c*) *Cholera charges.*—This item includes also the charges incurred on account of plague observation. Originally a sum of Rs. 1,000 was provided under cholera charges which was lately supplemented by Rs. 1,500 specially provided for plague preventive measures under instructions of the District Collector and the Plague Commissioner. An hospital assistant on Rs. 35 with a servant on Rs. 4 under him, a guard at the segregation camp on Rs. 3 and four watchmen on a similar pay at the several Muhammadan and Hindu burial and cremation grounds to report the causes of deaths occurring are at present employed by the Municipality for the purpose of observation.

(*d*) *Contingencies.*—The increase is due to the provision made for the cart allowance of the Chief Sanitary Inspector at the rate of Rs. 15 a month.

Other items under this grant call for no remarks.

21. *Grant 4,* (2) *Markets*—(*a*) *Establishment—vide* remark above in paragraph 20 regarding the abolition of the office of market superintendent.

22. (6) *Public Gardens.*—As the Council is unable to find funds for completing the enclosure of the Park compound, the work is, for the present, postponed.

23. (9) *Other charges*—(ii) *Rewards for destruction of Wild Animals and Snakes.*—The increase under this head is due to the fact that all rabid dogs, of which there were many in the town found straying about, have been ordered to be killed from time to time.

(iii) *Printing.*—The increase is due to the fact that, in addition to the usual work, toll tickets and other forms relating to toll collections had to be printed, as in the current year the business is being managed departmentally.

24. *Grant 5.*—The decrease in the establishment charges is owing to the Council not having appointed a Secretary yet. A provision of Rs. 200 is, however, made to meet this charge in the current year, as the Council has, in its meeting held on the 14th instant, resolved to appoint a Secretary on Rs. 125 rising to Rs. 150 as desired by Government in their Order, Mis. No. 1539 M., dated the 3rd September 1898, and directed that the vacancy be advertised.

At its meeting of the 14th instant, the Council was pleased to grant me a carriage allowance of Rs. 20 a month from the date of my assuming charge as nominated Chairman up to the date of the appointment of a Secretary. It is particularly requested that the Government will be pleased to sanction the above temporary expenditure.

(*c*) *Collection of Tolls*—(*a*) *Establishment and* (*b*) *Contingencies.*—As it was resolved to manage the collection of tolls departmentally, the Council had to appoint a collecting staff for which sanction was obtained from Government—*vide* Proceedings, Mis. No. 1038 M., dated 10th June 1898, and Mis. No. 1439 M., dated 18th August 1898. As the District Board, Vizagapatam, has a fourth share in the collection of tolls in this municipality, they have to bear one-fourth costs also and hence the amounts shown under establishment and contingencias comprise only three-fourths of the total cost.

For the above reasons, also the office contingencies increased from Rs. 200 to Rs. 300.

Other items call for no explanations, as there are no variations in them.

Budget Estimate for 1899–1900.

Receipts.

25. According to the revised estimate, the opening balance for 1899–1900 will be Rs. 650 and the total receipts are estimated to be Rs. 32,660, making a total of Rs. 33,310.

The sums exhibited in column 5 of both arrear and current demand, collection and balance statement form the amount shown in the budget columns 2 and 3 of Statement I.

26. *Tax on Arts.*—The arrear and current demands came up to Rs. 4,380, of which Rs. 3,700 can fairly be collected during the next official year. The reason for the decrease under this head has been already explained. If the proposal to revert to the old schedule of the Municipal Act be carried out during the next year, the Council can hope to realise a larger income; till then the figure now adopted may stand.

27. *Tax on Buildings.*—This tax is levied at present at $7\frac{1}{2}$ per cent. on the annual rent value. The financial condition of this municipality has never been satisfactory and since the death of the Maharaja, its income is considerably affected by the reductions made in the several departments of the Samastanum. Since the advent of the East Coast Railway, the income under tolls has greatly fallen, while famine during the last year made the collection work a very difficult task. All along the charges have ever been on the increase and it was always a matter of no small difficulty to find funds for carrying out even the simplest suggestions of the Sanitary Commissioner for the improvement of the town. To be able to meet the increasing charges of establishment as well as to remedy the sanitary wants of the town, I proposed to the Council at its last budget sitting to raise the rate of the house-tax from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual rent value. The Council was of opinion that to do so will be very hard upon the people, a large bulk of the population being very poor in the town. It has therefore to adopt the only other course of curtailing the expenditure and hence, as will be seen hereafter, a provision of Rs. 4,000 only is made under Grant 1, (2) Communications, though according to the estimated income under tolls, it ought to provide nearly half as much more; otherwise, after making provision for plague and

cholera, funds cannot be found for the entertainment of a Secretary. It will be seen that even after reducing the expenditure on roads so much, only a small balance of Rs. 500 or nearly 2½ per cent. of the estimated income can be shown, though rules require that it should not be less than 10 per cent.

My proposal having fallen, I have to repeat the old figure of Rs. 10,200 as the probable receipts under this head.

28. *Tax on Lands.*—An increase of Rs. 50 more can be realised under this head by assessing certain lands that are now included within the revised municipal boundaries.

29. Other items under receipts require no comment as they are all mere repetitions of the figures adopted in the revised estimate.

30. The increase in the revised estimate of toll collections is, as has already been shown, what is expected to be realised under the present departmental management. The same figure is repeated for the next year also, though at present it cannot be determined whether the same will in the coming year be managed departmentally or sold by public auction, or how much can be realized in either case, but any how, it is the utmost that the Council hopes to realise one way or the other.

Expenditure.

31. The sum available for expenditure as per budget estimate is proposed to be spent as under:—

	RS.
Grant 1	7,680
„ 2	3,940
„ 3	12,570
„ 4	3,330
„ 5	5,290
Balance	500
Total ..	33,310

32. *Grant 1, Public Works.*—For want of funds, no new works of any importance are proposed to be undertaken for the next year except that the principal drinking water sources will be improved at a cost of Rs. 400. The necessity for this provision has already been shown in paragraph 16.

33. *Repairs—Communications.*—For reasons explained above, the provision under this head is reduced to Rs. 4,000, which will be spent on the most important roads. The maintenance of petty roads and lanes can be met departmentally by the permanent gang of coolies in the service of the municipality.

Repairs—Buildings—Drainage and Water-supply.—The usual provision of Rs. 100 under each of these heads is made so as to meet the maintenance charges of those works.

No changes are proposed either in the public works or water-works establishment and the provision under "Tools and plant and other stores" is also simply repeated.

34. *Grant 2.*—As recommended by the educational authorities, a provision of Rs. 60 for an assistant master in the municipal Pariah school is made. As in the previous year's budget, a sum of Rs. 2,000 is provided towards the payment of result grants to pyal schools, the Council under the present financial state being unable to raise the same to Rs. 2,500 as proposed by the Director of Public Instruction. The assistant inspector strongly recommends the payment of a building grant of Rs. 300 to the Ripon primary school from the current year's funds. The Council could not pay now, but as it appreciates the good example set by the manager of the school in constructing a pucca building, it is proposed that this grant may be paid in the year 1899–1900; hence the provision made under (5) Buildings, furniture, &c., grants is raised to Rs. 450.

The other items under this grant call for no remarks, as they are only repetitions of the figures of previous year.

35. *Grant 3, (5) Conservancy—(a) Establishment.*—The increase under this head is due to provision made to meet the salary of the trained sanitary inspector lately employed by the municipality. This amount is met from savings effected by abolishing the separate office of market superintendent, as has already been sanctioned by Government in their Order, Mis. No. 1392 M., dated 8th August 1898. A further sum of Rs. 60 is also provided for the entertainment of an additional conservancy sergeant in the Santapeta ward which is the most crowded part of the town. Sanction is therefore solicited for the above proposal.

36. *Private Scavenging Establishment.*—There is only one sergeant employed for the purpose of inspecting the private latrines in the town whose conservancy is under the municipality. The town being very extensive and the number of latrines under the municipal control being numerous, it has often been found very difficult for one man to supervise them all satisfactorily. It is therefore proposed to have a sergeant for each of the two wards of the town to look after the latrines; hence a provision is made for an additional sergeant on Rs. 5 per month. Sanction is solicited for this also.

37. *Plague and Cholera Charges.*—Rs. 2,500 are provided to meet all charges in connection with plague and cholera, of which Rs. 1,500 are allotted for the former and Rs. 1,000 for the latter.

38. Other items under this grant need no explanation.

39. *Grant 4.*—No remarks.

40. *Grant 5.*—In deference to the orders of Government, No. 1539 M., dated 3rd September 1898, the Council resolved to appoint a Secretary on Rs. 125 rising to Rs. 150 by annual increments of Rs. 5. The vacancy has been advertised and the Council's action thereon will be reported in due course. The increase under this head is due to the provision made for the appointment of the Secretary.

Forwarded. The provision for repairs to communications is far too low to admit of all that is required being done either this year or next. It is hard to see how it can be raised unless the tax on buildings is increased to the maximum—a proposal which the Council refuses to listen to.

(Signed) E. B. ELWIN,
Acting Principal Assistant Collector.

2nd January 1899.

Forwarded. There is no greater reason against raising the house-tax in Vizianagram than there is in Vizagapatam, where it is levied at maximum rates.

(Signed) W. O. HORNE,
Collector.

4th January 1899.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 18th January 1899, No. 638.

Referring to the budget estimate of the Vizianagram Municipality for 1899–1900, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs. 3,710 (Rs. 3,940 —230), which is about 13 per cent. of the estimated income of the Municipality from taxation and rents.

2. The inspecting officers strongly recommend that the allotment for fixed and result grants be raised to Rs. 2,500. Should funds permit, I beg to request that the figure of the revised estimate for the current year (Rs. 2,200) be at least repeated.

3. The heading "Result grants" in statement II should be altered to "Fixed and Result grants."

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 20th January 1899, No. 76.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Vizianagram Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 23rd February 1899, No. 579-S.

With reference to the budget estimate of the Vizianagram Municipality for 1899–1900, I have the honour to state that the allotments therein made for vaccination and conservancy are sufficient and call for no special remarks. For the latter purpose the amount set apart is equal to 36 per cent. of the estimated receipts.

ORDER—No. 377 M., dated 15th March 1899.

The estimated receipts and charges of the Vizianagram Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98:—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	509	1,000	90	2,300
Tax on Arts	3,274	3,700	3,500	3,700
,, Buildings and Lands	9,995	10,300	10,100	10,350
,, Vehicles and Animals	2,292	2,200	1,750	1,750
,, Carts	1,488	1,500	1,450	1,450
Tolls	9,187	9,000	11,600	11,600
Realizations under Special Acts	120	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	397	420	480	480
Conservancy Receipts	172	210	210	210
Fees and Revenue from Educational Institutions	61	70	60	60
Income from Markets and Slaughter-houses	870	700	650	700
License Fees	314	340	300	300
Other Fees	12	40	60	40
Fines under Municipal and other Acts	195	280	280	330
Interest on Investments and Premium on Loans	175	180	180	180
Grants and Contributions from Government	96	170	170	170
,, ,, other Bodies	1	..	..	..
Recoveries for Services to Private Individuals	1,299	1,600	1,600	1,900
Miscellaneous	90	90	90	90
Loans	..	..	..	3,000
Advances Recovered	63	..	..	..
Total	30,101	30,800	32,480	36,310
Grand Total	30,610	31,800	32,570	38,610
Charges.				
GRANT 1—				
New Works—				
Communications	55	..	100	..
Buildings	398	..	500	..
Drainage	295	..	300	..
Water-supply	1,391	600	250	400
Repairs—				
Communications	4,116	4,500	3,000	5,100
Buildings	151	200	100	100
Drainage	1,947	1,860	1,760	1,760
Water-supply	446	520	520	520
Establishment	710	720	720	720
Tools and Plant and other Stores	297	100	180	180
Total	9,806	8,500	7,430	8,780

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 2—				
Municipal School—				
On the Salary-result System	727	690	710	770
Grants-in-aid—				
Fixed and Result Grants	2,030	2,000	2,200	2,200
Building, Furniture, &c., Grants	67	200	200	450
Inspection	199	200	200	200
Miscellaneous	345	520	490	520
Total	3,368	3,610	3,800	4,140
GRANT 3—				
Hospitals and Dispensaries	313	1,180	200	190
Contributions	102	100	100	100
Vaccination	260	250	300	300
Registration of Births and Deaths	240	250	250	250
Conservancy, Road-cleaning and Road-watering	9,767	9,830	10,110	14,660
Total	10,682	11,610	10,960	15,500
GRANT 4—				
Lighting	2,238	1,880	1,880	1,880
Markets and Slaughter-houses	120	120	60	..
Choultries	187	180	180	180
Travellers' Bungalows	48	50	50	50
Public Garden, Survey of Land, Fire and other Charges	1,266	1,250	1,450	1,220
Total	3,859	3,480	3,620	3,330
GRANT 5—				
Supervision and Management	2,803	4,140	4,460	5,640
Refunds	..	60	..	..
Grand Total	30,518	31,400	30,270	37,390
Balance	92	400	2,300	1,220

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 32,480 and Rupees 32,000, respectively, against Rs. 30,800 and Rs. 31,400 anticipated in the sanctioned budget. There is an increase in the receipts under tolls, but it is partly counterbalanced by a decrease under all the taxes except the tax on lands, while the increase in the charges, which appears under Grants 2 to 5, is partly met by a decrease under Grant 1. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the provision for epidemic charges will be reduced from Rs. 2,500 to Rs. 770. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,300.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 33,010 against the revised estimate of Rs. 32,480, the increase being chiefly under the taxes on arts and buildings. As in the circumstances stated in paragraph 27 of the Chairman's letter the funds at the disposal of the Municipal Council have to be permanently increased, the Government considers that it is necessary to raise the rate of the tax on buildings from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. The Council is accordingly requested to reconsider this proposal and report the result to Government. In this connection, the attention of the Council is drawn to the remarks of the Collector in his endorsement. The receipts from private scavenging fees will be raised from Rs. 1,600 to Rs. 1,900 so as to approximate more nearly to the charges, as it is not fair that the general tax-payer should bear the cost of what is purely a private service. Credit will be taken for a loan of Rs. 3,000 from Imperial funds in order to enable the Municipal Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are entered as Rs. 33,160 against Rupees 30,270 in the revised estimate, the increase being mainly under Grants 3 and 5.

(2) *Grant 1.*—The allotment for the maintenance of roads will be raised by Rs. 1,100 so as to represent 50 per cent. of the net Municipal revenue from tolls.

(3) *Grant 2.*—The entertainment of an assistant teacher on Rs. 5 in the Municipal Pariah school, referred to in paragraph 34 of the Chairman's letter, is sanctioned. With reference to paragraph 2 of the letter of the Director of Public Instruction read above, the allotment for fixed and result grants will be raised by Rs. 200.

(4) *Grant 3.*—The entertainment of the additional conservancy and private scavenging sergeants on Rs. 5 each, proposed in paragraphs 35 and 36, is sanctioned. The provision for plague charges will be raised from Rs. 2,500 to Rs. 5,430, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

5. As revised by Government, the budget closes with a balance of Rs. 1,220 or only 3·6 per cent. of the ordinary receipts. This should be increased by improving the revenue in the course of the year.

6. If the loan of Rs. 3,000 from Imperial funds for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Ed. A. P. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.
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G.O., No. 377 M., 15th March 1899.

MARCH.

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Receipts.

3. The actual opening balance for the year as brought forward from the previous year's actuals is Rs. 170. The receipts estimated as now revised will amount to Rs. 32,130, making a total of Rs. 32,300 in all.

4. The collections made during the first eight months cannot be deemed to be unsatisfactory and every attempt will be made to collect all the money proposed to be collected during the remaining four months of the year.

5. *Tax on Arts.*—All the collectable arrears of previous years up to 1897–98 were collected and the rest was written off as irrecoverable after a careful scrutiny. The outstandings of 1897–98 and the major portion of the first half-year's assessment with a proportionately small amount of the second instalment also have been collected during the past eight months which amounts to (Rs. 1,931) arrear and current. The uncollectable portion of the previous year's arrear demand will be adjusted within the close of the year. The total collections for the year under this head will be Rs. 3,500 against Rs. 3,700 anticipated in the budget estimate. The decrease is due to the assessment having been made according to the provisions of the schedule in the amended Act which, it is hoped, the Government will soon be pleased to revise.

6. *Tax on Buildings.*—A sum of Rs. 10,000 is expected to be collected in the year under this head. All the arrears outstanding up to the end of 1896–97 and almost all the amount shown as balance in the demand, collection and balance statement submitted with the annual accounts of 1897–98 were either collected or written off according to circumstances.

7. *Tax on Lands.*—The figure adopted in the original estimate is expected to be collected in the year.

8. *Tax on Vehicles and Animals.*—It is much to be regretted that the reductions effected since the demise of the late Maharaja in the Samastanum stud have resulted in a considerable decrease of the Municipal revenue under this head.

9. *Tax on Carts.*—The people of Dasannapeta who sold away their carts and animals during the late famine were not able to purchase them back during the current year; hence the decrease under this head continues.

10. *Tolls.*—As usual the farming of toll collections for the current year was put to public auction on the 26th March 1898. But owing to a combination among the bidders, the bid did not rise above Rs. 9,000 for which the Council were not willing to lease out their tolls, considering that the last year's bid was Rs. 12,000. It was therefore resolved that the collections of tolls be managed departmentally which has proved to be successful. A sum of Rs. 10,868 has already been collected and the Council hopes to collect a further sum of Rs. 4,132. The total collections under this head will therefore be Rs. 15,000.

11. *Produce of Lands and Gardens; the Sale-proceeds of Night-soil and Street-refuse; the income from Slaughter houses.*—The amounts shown against these items are those for which the collections under them were leased out to contractors and so no explanation is necessary.

12. *Fees from Educational Institutions (i) and (ii).*—The decrease under (ii) is due to the fact that some of the subscribers for the Wenlock Public Library have ceased to subscribe during the current year.

13. *Private Scavenging Fees.*—In the current year strenuous efforts were made to make the collections in advance. A sum of Rs. 1,000 has been already collected and it is hoped more will be collected before the close of the official year. All the arrears which have been accumulating since so far back as the year 1892–93 were cleared and a clean sheet provided for advance collection in the current year.

14. Other items under receipts closely follow the figures entered in the budget estimate and hence call for no remarks.

Expenditure.

15. *Grant 1, New Works—(a) Communications.*—The amount spent under this head was utilised in constructing certain minor road culverts and road side curbs which were found to be necessary.

(*b*) *Buildings.*—A sum of Rs. 500 is provided for the construction of an iron latrine in the fish market. The corrugated zinc materials required for the purpose cost nearly Rs. 400 and the improvements that are now being effected to the sheep slaughter-house will cost another Rs. 100. It was intended to execute the above-mentioned works in the last official year and hence no provision was made for them in the current year's budget.

(*c*) *Drainage.*—A sum of Rs. 300 had to be spent on the undermentioned works recommended by the divisional councillors as being urgent:—

1. Construction of a drain in Paketyvari street, } Rs. 270.
2. Do. do. in Butchers' street, }

A sum of about Rs. 30 is reserved for petty works, if any, that may have to be done before the close of the official year.

(*d*) *Water-supply.*—A sum of Rs. 134 was spent for the purchase of a pump fixed to the public well in Dasannapeta as the same was recommended by the Sanitary Commissioner and a sum of Rs. 116 will be required for improvements to public wells and tanks which may have to be effected during the next four months. Buchanna and Kittaiya tanks in the Santapeta ward are proposed to be deepened as it is feared that they will be dried shortly.

16. *Repairs—(a) Communications.*—Though several streets and lanes yet require repairs still for want of sufficient funds they were not taken up in the year. A sum of Rs. 2,322 was already spent in repairing the most important roads and a small sum of Rs. 678 has to be paid for works which were undertaken before the receipt of G.O., No. 2031 L., dated 22nd October 1898, and which are now almost completed.

(*b*) *Buildings.*—Rs. 43 were spent in repairing the Municipal public choultries. A sum of Rs. 57 will be required for repairing the public latrines.

(*c*) *Drainage.*—A sum of Rs. 100 will be required for making petty repairs to drains including Rs. 42 already spent on such works.

(*d*) *Water-supply*—(i) *Repairs to Works, &c.*—As pointed out already, there are signs of water scarcity in the Santapeta ward and hence a provision of Rs. 100 is made for cleaning and repairing public wells wherever it may be necessary.

As the Government in their order, No. 2031 L., dated 22nd October last, issued instructions that all expenditure on works which can be postponed without grave public inconvenience should be stopped and called for a statement of works already executed and those which will have to be executed hereafter in the year, the provisions under the several heads of this grant are so made as not to vary from those in the statement already submitted to Government in reply to the order referred to.

17. *Grant 2.*—The figures adopted in the revised estimate closely follow those of the original budget and so no explanations are necessary under this grant except that the provision under "(4) Fixed and Result Grants" is raised to Rs. 2,200, since the previous year's grant of the Ripon Primary school had to be paid this year, as there were no funds to pay it during the last year.

18. *Grant 3, Hospitals—Medicines and Supplies.*—A provision of Rs. 1,000 was made in the original budget on account of an hospital at the request of the Collector and Guardian of the Samastanum. The Samastanum authorities have since reorganised their dispensary and there is no prospect of its being handed over to the Municipality; hence the provision made under this head will not be utilised.

19. *Vaccination—Contingencies.*—The provision made in the budget was rather inadequate. Besides the cost of the lanoline paste that is being purchased from the Local Fund depot, the Council has to pay a remuneration to the vaccinator for vaccinating cases above the prescribed minimum; hence increased provision is necessary.

20. (5) *Conservancy*—(*a*) *Establishment.*—The increase is due to the provision made for the higher rate of pay allowed to the Chief Sanitary Inspector than that originally budgeted and sanctioned by Government in their order, Mis. No. 1392 M., dated 8th August 1898.

This increase is met from the savings effected by abolishing the office of the market superintendent, provision for which was made under Grant 4 (2) (*a*).

(*b*) *Other Charges.*—The increase is chiefly due to the fact that additional provision is made to open and remove the filth which accumulated in the underground tunnels in the Kaspa ward and to the purchase of some disinfectants for the use of the conservancy establishment as also to the employment of some additional conservancy carts for the speedy removal of the street-refuse and rubbish.

(*c*) *Cholera charges.*—This item includes also the charges incurred on account of plague observation. Originally a sum of Rs. 1,000 was provided under cholera charges which was lately supplemented by Rs. 1,500 specially provided for plague preventive measures under instructions of the District Collector and the Plague Commissioner. An hospital assistant on Rs. 35 with a servant on Rs. 4 under him, a guard at the segregation camp on Rs. 3 and four watchmen on a similar pay at the several Muhammadan and Hindu burial and cremation grounds to report the causes of deaths occurring are at present employed by the Municipality for the purpose of observation.

(*d*) *Contingencies.*—The increase is due to the provision made for the cart allowance of the Chief Sanitary Inspector at the rate of Rs. 15 a month.

Other items under this grant call for no remarks.

21. *Grant 4*, (2) *Markets*—(*a*) *Establishment—vide* remark above in paragraph 20 regarding the abolition of the office of market superintendent.

22. (6) *Public Gardens.*—As the Council is unable to find funds for completing the enclosure of the Park compound, the work is, for the present, postponed.

23. (9) *Other charges*—(ii) *Rewards for destruction of Wild Animals and Snakes.*—The increase under this head is due to the fact that all rabid dogs, of which there were many in the town found straying about, have been ordered to be killed from time to time.

(iii) *Printing.*—The increase is due to the fact that, in addition to the usual work, toll tickets and other forms relating to toll collections had to be printed, as in the current year the business is being managed departmentally.

24. *Grant 5.*—The decrease in the establishment charges is owing to the Council not having appointed a Secretary yet. A provision of Rs. 200 is, however, made to meet this charge in the current year, as the Council has, in its meeting held on the 14th instant, resolved to appoint a Secretary on Rs. 125 rising to Rs. 150 as desired by Government in their Order, Mis. No. 1539 M., dated the 3rd September 1898, and directed that the vacancy be advertised.

At its meeting of the 14th instant, the Council was pleased to grant me a carriage allowance of Rs. 20 a month from the date of my assuming charge as nominated Chairman up to the date of the appointment of a Secretary. It is particularly requested that the Government will be pleased to sanction the above temporary expenditure.

(*c*) *Collection of Tolls*—(*a*) *Establishment and* (*b*) *Contingencies.*—As it was resolved to manage the collection of tolls departmentally, the Council had to appoint a collecting staff for which sanction was obtained from Government—*vide* Proceedings, Mis. No. 1038 M., dated 10th June 1898, and Mis. No. 1439 M., dated 18th August 1898. As the District Board, Vizagapatam, has a fourth share in the collection of tolls in this municipality, they have to bear one-fourth costs also and hence the amounts shown under establishment and contingencias comprise only three-fourths of the total cost.

For the above reasons, also the office contingencies increased from Rs. 200 to Rs. 300.

Other items call for no explanations, as there are no variations in them.

Budget Estimate for 1899–1900.

Receipts.

25. According to the revised estimate, the opening balance for 1899–1900 will be Rs. 650 and the total receipts are estimated to be Rs. 32,660, making a total of Rs. 33,310.

The sums exhibited in column 5 of both arrear and current demand, collection and balance statement form the amount shown in the budget columns 2 and 3 of Statement I.

26. *Tax on Arts.*—The arrear and current demands came up to Rs. 4,380, of which Rs. 3,700 can fairly be collected during the next official year. The reason for the decrease under this head has been already explained. If the proposal to revert to the old schedule of the Municipal Act be carried out during the next year, the Council can hope to realise a larger income; till then the figure now adopted may stand.

27. *Tax on Buildings.*—This tax is levied at present at $7\frac{1}{2}$ per cent. on the annual rent value. The financial condition of this municipality has never been satisfactory and since the death of the Maharaja, its income is considerably affected by the reductions made in the several departments of the Samastanum. Since the advent of the East Coast Railway, the income under tolls has greatly fallen, while famine during the last year made the collection work a very difficult task. All along the charges have ever been on the increase and it was always a matter of no small difficulty to find funds for carrying out even the simplest suggestions of the Sanitary Commissioner for the improvement of the town. To be able to meet the increasing charges of establishment as well as to remedy the sanitary wants of the town, I proposed to the Council at its last budget sitting to raise the rate of the house-tax from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual rent value. The Council was of opinion that to do so will be very hard upon the people, a large bulk of the population being very poor in the town. It has therefore to adopt the only other course of curtailing the expenditure and hence, as will be seen hereafter, a provision of Rs. 4,000 only is made under Grant 1, (2) Communications, though according to the estimated income under tolls, it ought to provide nearly half as much more; otherwise, after making provision for plague and

cholera, funds cannot be found for the entertainment of a Secretary. It will be seen that even after reducing the expenditure on roads so much, only a small balance of Rs. 500 or nearly $2\frac{1}{2}$ per cent. of the estimated income can be shown, though rules require that it should not be less than 10 per cent.

My proposal having fallen, I have to repeat the old figure of Rs. 10,200 as the probable receipts under this head.

28. *Tax on Lands.*—An increase of Rs. 50 more can be realised under this head by assessing certain lands that are now included within the revised municipal boundaries.

29. Other items under receipts require no comment as they are all mere repetitions of the figures adopted in the revised estimate.

30. The increase in the revised estimate of toll collections is, as has already been shown, what is expected to be realised under the present departmental management. The same figure is repeated for the next year also, though at present it cannot be determined whether the same will in the coming year be managed departmentally or sold by public auction, or how much can be realized in either case, but any how, it is the utmost that the Council hopes to realise one way or the other.

Expenditure.

31. The sum available for expenditure as per budget estimate is proposed to be spent as under:—

	Rs.
Grant 1	7,680
„ 2	3,940
„ 3	12,570
„ 4	3,330
„ 5	5,290
Balance	500
Total ..	33,310

32. *Grant 1, Public Works.*—For want of funds, no new works of any importance are proposed to be undertaken for the next year except that the principal drinking water sources will be improved at a cost of Rs. 400. The necessity for this provision has already been shown in paragraph 16.

33. *Repairs—Communications.*—For reasons explained above, the provision under this head is reduced to Rs. 4,000, which will be spent on the most important roads. The maintenance of petty roads and lanes can be met departmentally by the permanent gang of coolies in the service of the municipality.

Repairs—Buildings—Drainage and Water-supply.—The usual provision of Rs. 100 under each of these heads is made so as to meet the maintenance charges of those works.

No changes are proposed either in the public works or water-works establishment and the provision under "Tools and plant and other stores" is also simply repeated.

34. *Grant 2.*—As recommended by the educational authorities, a provision of Rs. 60 for an assistant master in the municipal Pariah school is made. As in the previous year's budget, a sum of Rs. 2,000 is provided towards the payment of result grants to pyal schools, the Council under the present financial state being unable to raise the same to Rs. 2,500 as proposed by the Director of Public Instruction. The assistant inspector strongly recommends the payment of a building grant of Rs. 300 to the Ripon primary school from the current year's funds. The Council could not pay now, but as it appreciates the good example set by the manager of the school in constructing a pucca building, it is proposed that this grant may be paid in the year 1899–1900; hence the provision made under (5) Buildings, furniture, &c., grants is raised to Rs. 450.

The other items under this grant call for no remarks, as they are only repetitions of the figures of previous year.

35. *Grant 3, (5) Conservancy—(a) Establishment.*—The increase under this head is due to provision made to meet the salary of the trained sanitary inspector lately employed by the municipality. This amount is met from savings effected by abolishing the separate office of market superintendent, as has already been sanctioned by Government in their Order, Mis. No. 1392 M., dated 8th August 1898. A further sum of Rs. 60 is also provided for the entertainment of an additional conservancy sergeant in the Santapeta ward which is the most crowded part of the town. Sanction is therefore solicited for the above proposal.

36. *Private Scavenging Establishment.*—There is only one sergeant employed for the purpose of inspecting the private latrines in the town whose conservancy is under the municipality. The town being very extensive and the number of latrines under the municipal control being numerous, it has often been found very difficult for one man to supervise them all satisfactorily. It is therefore proposed to have a sergeant for each of the two wards of the town to look after the latrines; hence a provision is made for an additional sergeant on Rs. 5 per month. Sanction is solicited for this also.

37. *Plague and Cholera Charges.*—Rs. 2,500 are provided to meet all charges in connection with plague and cholera, of which Rs. 1,500 are allotted for the former and Rs. 1,000 for the latter.

38. Other items under this grant need no explanation.

39. *Grant 4.*—No remarks.

40. *Grant 5.*—In deference to the orders of Government, No. 1539 M., dated 3rd September 1898, the Council resolved to appoint a Secretary on Rs. 125 rising to Rs. 150 by annual increments of Rs. 5. The vacancy has been advertised and the Council's action thereon will be reported in due course. The increase under this head is due to the provision made for the appointment of the Secretary.

Forwarded. The provision for repairs to communications is far too low to admit of all that is required being done either this year or next. It is hard to see how it can be raised unless the tax on buildings is increased to the maximum—a proposal which the Council refuses to listen to.

(Signed) E. B. ELWIN,
Acting Principal Assistant Collector.

2nd January 1899.

Forwarded. There is no greater reason against raising the house-tax in Vizianagram than there is in Vizagapatam, where it is levied at maximum rates.

(Signed) W. O. HORNE,
Collector.

4th January 1899.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 18th January 1899, No. 638.

Referring to the budget estimate of the Vizianagram Municipality for 1899–1900, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs. 3,710 (Rs. 3,940 —230), which is about 13 per cent. of the estimated income of the Municipality from taxation and rents.

2. The inspecting officers strongly recommend that the allotment for fixed and result grants be raised to Rs. 2,500. Should funds permit, I beg to request that the figure of the revised estimate for the current year (Rs. 2,200) be at least repeated.

3. The heading "Result grants" in statement II should be altered to "Fixed and Result grants."

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 20th January 1899, No. 76.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Vizianagram Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 23rd February 1899, No. 579-S.

With reference to the budget estimate of the Vizianagram Municipality for 1899–1900, I have the honour to state that the allotments therein made for vaccination and conservancy are sufficient and call for no special remarks. For the latter purpose the amount set apart is equal to 36 per cent. of the estimated receipts.

ORDER—No. 377 M., dated 15th March 1899.

The estimated receipts and charges of the Vizianagram Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98:—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	509	1,000	90	2,300
Tax on Arts	3,274	3,700	3,500	3,700
,, Buildings and Lands	9,995	10,300	10,100	10,350
,, Vehicles and Animals	2,292	2,200	1,750	1,750
,, Carts	1,488	1,500	1,450	1,450
Tolls	9,187	9,000	11,600	11,600
Realizations under Special Acts	120	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	397	420	480	480
Conservancy Receipts	172	210	210	210
Fees and Revenue from Educational Institutions	61	70	60	60
Income from Markets and Slaughter-houses	870	700	650	700
License Fees	314	340	300	300
Other Fees	12	40	60	40
Fines under Municipal and other Acts	195	280	280	330
Interest on Investments and Premium on Loans	175	180	180	180
Grants and Contributions from Government	96	170	170	170
,, ,, other Bodies	1	..	..	..
Recoveries for Services to Private Individuals	1,299	1,600	1,600	1,900
Miscellaneous	90	90	90	90
Loans	..	..	..	3,000
Advances Recovered	63	..	..	..
Total	30,101	30,800	32,480	36,310
Grand Total	30,610	31,800	32,570	38,610
Charges.				
GRANT 1—				
New Works—				
Communications	55	..	100	..
Buildings	398	..	500	..
Drainage	295	..	300	..
Water-supply	1,391	600	250	400
Repairs—				
Communications	4,116	4,500	3,000	5,100
Buildings	151	200	100	100
Drainage	1,947	1,860	1,760	1,760
Water-supply	446	520	520	520
Establishment	710	720	720	710
Tools and Plant and other Stores	297	100	180	180
Total	9,806	8,500	7,430	8,780

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Municipal School—				
On the Salary-result System	727	690	710	770
Grants-in-aid—				
Fixed and Result Grants	2,030	2,000	2,200	2,200
Building, Furniture, &c., Grants	67	200	200	450
Inspection	199	200	200	200
Miscellaneous	345	520	490	520
Total	3,368	3,610	3,800	4,140
GRANT 3—				
Hospitals and Dispensaries	313	1,180	200	190
Contributions	102	100	100	100
Vaccination	260	250	300	300
Registration of Births and Deaths	240	250	250	250
Conservancy, Road-cleaning and Road-watering	9,767	9,830	10,110	14,660
Total	10,682	11,610	10,960	15,500
GRANT 4—				
Lighting	2,238	1,880	1,880	1,880
Markets and Slaughter-houses	120	120	50	..
Choultries	187	180	180	180
Travellers' Bungalow	48	50	50	50
Public Garden, Survey of Land, Fire and other Charges	1,266	1,250	1,450	1,220
Total	3,859	3,480	3,620	3,330
GRANT 5—				
Supervision and Management	2,803	4,140	4,460	5,640
Refunds	..	60	..	..
Grand Total	30,518	31,400	30,270	37,390
Balance	92	400	2,300	1,220

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 32,480 and Rupees 32,000, respectively, against Rs. 30,800 and Rs. 31,400 anticipated in the sanctioned budget. There is an increase in the receipts under tolls, but it is partly counterbalanced by a decrease under all the taxes except the tax on lands, while the increase in the charges, which appears under Grants 2 to 5, is partly met by a decrease under Grant 1. With reference to G.O., No. 785, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the provision for epidemic charges will be reduced from Rs. 2,500 to Rs. 770. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,300.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 33,010 against the revised estimate of Rs. 32,480, the increase being chiefly under the taxes on arts and buildings. As in the circumstances stated in paragraph 27 of the Chairman's letter the funds at the disposal of the Municipal Council have to be permanently increased, the Government considers that it is necessary to raise the rate of the tax on buildings from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. The Council is accordingly requested to reconsider this proposal and report the result to Government. In this connection, the attention of the Council is drawn to the remarks of the Collector in his endorsement. The receipts from private scavenging fees will be raised from Rs. 1,600 to Rs. 1,900 so as to approximate more nearly to the charges, as it is not fair that the general tax-payer should bear the cost of what is purely a private service. Credit will be taken for a loan of Rs. 3,000 from Imperial funds in order to enable the Municipal Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are entered as Rs. 33,160 against Rupees 30,270 in the revised estimate, the increase being mainly under Grants 3 and 5.

(2) *Grant 1.*—The allotment for the maintenance of roads will be raised by Rs. 1,100 so as to represent 50 per cent. of the net Municipal revenue from tolls.

(3) *Grant 2.*—The entertainment of an assistant teacher on Rs. 5 in the Municipal Pariah school, referred to in paragraph 34 of the Chairman's letter, is sanctioned. With reference to paragraph 2 of the letter of the Director of Public Instruction read above, the allotment for fixed and result grants will be raised by Rs. 200.

(4) *Grant 3.*—The entertainment of the additional conservancy and private scavenging sergeants on Rs. 5 each, proposed in paragraphs 35 and 36, is sanctioned. The provision for plague charges will be raised from Rs. 2,500 to Rs. 5,430, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

5. As revised by Government, the budget closes with a balance of Rs. 1,220 or only 3·6 per cent. of the ordinary receipts. This should be increased by improving the revenue in the course of the year.

6. If the loan of Rs. 3,000 from Imperial funds for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

for *Secretary to Government.*

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

Exd. A. F. Ecclestoff.

Papers to be read in Proceedings :—

Current No. 118 of 1899, dated from the Ch. Mc Vizianagr.
Current No. 222 of 1899, dated 18 Jany from the Director of PI
Current No. 276 of 1899, dated 20th Jany from the Surgeon-General.
Current No. 637 of 1899, dated 23rd Feby from the Sanitary Commr

Order. No. 377 on 8/3/1899

The estimated receipts and charges of the Vizianagram Municipality for 1899-900, as passed by Government, are compared below with the budget and revised estimates for the year 1898-99 and the actuals of 1897-98.

Receipts.	Actuals 1897-98	Budget Estimate, 1898-99	Revised Estimate, 1898-99	Budget Estimate 1899-900	
	Rs.	Rs.	Rs.	Rs.	
Balance brought forward	509	1000	~~450~~ 90	~~450~~ 2300	
Tax on Arts	3274	3700	3500	3700	
Tax on Buildings and Lands	9995	10300	10100	10350	
Water and drainage Tax on Buildings and Lands ..					
Tax on Vehicles and Animals	2292	2200	1750	1750	
Tax on Carts	1488	1500	1450	1450	
Tax on Private Menial and Domestic Male Servants ..					
Tolls	9187	9000	~~11250~~ 11600	~~11250~~	11600
Realizations under Special Acts	120	"	"	"	
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	392	420	480	480	
Conservancy Receipts	172	210	210	210	
Fees and Revenue from Educational Institutions ..	61	70	60	60	
Do. from Medical Institutions					
Income from Markets and Slaughter-houses	870	710	650	700	
License fees	314	340	300	300	
Other fees	12	40	60	40	
Fines under Municipal and other Acts	195	250	280	330	
Interest on Investments and premium on Loans ..	175	180	180	180	
Grants and Contributions from Government	96	170	170	170	
Do. from Local Boards					
Do. from other bodies	1	"	"	"	
Recoveries for services to private individuals	1299	1600	1600	~~1600~~	1900
Miscellaneous	90	90	90	90	
Loans				3000	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund					
Advances Recovered	63	"	"	"	
Total ..	30101	30800	~~32130~~ 32480	~~32660~~	36310
Grand Total ..	30610	31800	~~32300~~ 32570	~~33310~~	38610

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899-900.
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	55	"	100	"
Buildings	398	"	500	"
Drainage	295	"	300	"
Water-supply	1891	600	250	400
Miscellaneous Public Improvements				
Repairs—				
Communications	4116	4500	3000	~~4000~~ 5100
Buildings	151	200	100	100
Drainage	1947	1860	1760	1760
Water-supply	446	620	520	520
Miscellaneous Public Improvements				
Establishment	710	720	720	720
Tools and Plant and other Stores	297	100	180	180
Contributions for Public Works				
Total	9806	8200	7420	~~7680~~ 8780
GRANT 2.				
Training Schools				
Municipal Schools—				
(*a*) On the Salary System	727	690	710	770
(*b*) On the Salary Result System				
Grants-in-Aid—				
(*a*) Salary Grants	2030	2000	2200	~~2000~~
Fixed & (*b*) Result Grants	~~67~~ 66	200	200	450
(*c*) Building, Furniture, &c., grants	199 ~~200~~	200	200	200
Inspection	345	520	490	520
Miscellaneous				
Total	3368	3610	3800	~~3940~~ 4140
GRANT 3.				
Hospitals and Dispensaries	313	1180	200	190
Contributions	102	100	100	100
Vaccination	260	250	300	300
Registration of Births and Deaths	240	250	250	250
Conservancy, Road-cleaning and Road-watering	9767	~~10190~~ 9830	~~11810~~ 10110	~~14730~~ 14660
Total	10682	~~11870~~ 11610	~~12610~~ 10910	~~14570~~ 15500
GRANT 4.				
Lighting	2238	1880	1880	1880
Markets and Slaughter-houses	120	120	60	180
Choultries	187	180	180	50
Traveller's Bungalows	48	50	60	
Avenues				
Public Garden, Survey of Land, Fire and other Charges.	1266	1250	1450	1220
Total	3859	3480	3620	3320
GRANT 5.				
Supervision and management	2803	4140	~~4460~~ 4440	~~5490~~ 5640
Repayment of Debt				
Interest on Loan				
Advances Recoverable	"	60	"	"
Refunds				
Discount				
Pensions and Gratuities				
Investments				
Grand Total	30518	31400	~~31660~~ 30290	~~32810~~ 3739
Balance	92	400	230 ~~570~~ 420	~~660~~ 500 122

Revised Estimate for 1898-99.

2. The current receipts and charges are now estimated at Rs 32,480 and Rs 32,000 respectively against Rs 30,800 and Rs 31,400 anticipated in the sanctioned budget. There is an increase in the receipts under tolls, but it is partly counterbalanced by a decrease under all the taxes except the tax on lands, while the increase in the charges which appears under grants 2 to 5, is partly met by a decrease under grant 1. With reference to ~~f.~~ No 285 ~~12 59~~ Fin. dated 28th ~~December 1898~~ February 1899, Communicated with ~~f.~~ No 534 ~~44~~ L dated 4th ~~January~~ March 1899, the provision for epidemic charges will be reduced from Rs 2500 to Rs ~~1240~~ 770. The balance to be carried forward to the

ensuing years' budget will then be Rs 1830.2300

Budget Estimate for 1899. 1900.

3. Receipts. The receipts for the ensuing year are put down at Rs 33,010 against the revised Estimate of Rs 32.480, the increase being chiefly under the taxes on arts and buildings. As in the preceding Taxes stated in para 27 of the Chairmans letter the funds at the disposal of the Municl Council have to be permanently increased, the Government considers that it is necessary to raise the rate of the tax on buildings from 7½ to 8½ per cent. The Council is accordingly requested to reconsider this proposal and report the result to Government. The receipts

Vide letter A Collr and Cdrs Endrsd

† In this connection the attention of the Council is drawn to the remarks of the Collector in his Ind

from private scavenging fees will be raised from Rs 1600 to Rs 1900 so as to approximate more nearly to the charges as it is not fair that the general tax-payer should bear the cost of what is purely a private service. Credit will be taken for a loan of Rs 3000 from Imperial funds in order to enable the Municl Council to make the necessary provision for plague charges.

4. Charges (1). The probable charges are entered as Rs 33,160 against Rs 30,257 in the revised Estimate Rs 30,740 the increase being mainly under heads 3 and 5 (2) head (2). The allotments for the maintenance of roads will be raised by Rs 1,100 so as to represent 50 percent of the rate

Note
The expenditure on conservancy during the first seven months of the current years has been about below the Estimate provided by Govt

Municipal revenue from tolls.

(3) Grant 2 (with reference to para 2 of the letter of the Director of Public Instruction read above, the allotment for fixed and result grants will be raised by Rs 200

(4) Grant 3. ~~The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. Meanwhile the provision~~ for plague charges will be raised from Rs 2,500 to Rs 5430, with reference to Fo. No 1259 Fin. dated 26th December 1898, communicated with Fo. No 44K dated 11th January 1899.

5. As revised by Government, the budget closes with a balance of Rs ~~750~~ 1220 only 3·6 or 2·3 per Cent.

6. The entertainment of an assistant teacher on Rs 5 in the Municipal Pariah school, referred to in para 34 of the Chairman's letter, is sanctioned.

The entertainment of additional Conservancy and private Scavenging sergeants on Rs 5 each, proposed in paras 35 and 36, is sanctioned.

To the Financial Deptt for C.I. with reference to para 3. of the draft order.

of the ordinary receipts. This should be increased by improving the revenue in the Course of the Year.

VR
16/3/99

6. If the loan of Rs 3,000 from Imperial funds for which credit has been taken in para 3 supra be not sanctioned by the Government of India, the budget will have to be recast.

VR
14/3/99

To
The Chairman, Mc., Vizianagram 1a
" Collector of Vizagapatam 1b
Asst. Dt. Bd. 1
Asst. Surgeon 1c
Director of Public Instruction 1d
Superintendent 1e
Sanitary Board 1
" Commr. 1
" Engineer 1
" Plague Comm. 1b
Financial Deptt Cop. 29/3/99
Cl. for Table.

[G. 73-A]
1,000—11-8-98.

Financial Department

C. No. 15736/99

NOTE ~~FOR THE~~

With reference to G.O. No. 1257 Fin.[l] dated 28th December 1898, the Public Department has provided in the budget of the Vizianagram Municipality Rs 1240 and Rs 5430 for the current and ensuing years respectively on account of plague charges. As in G.O. No. 130 Fin. dated 20th January 1899, the amount provided for the Vizagapatam district for the current year has been reduced revised estimate from Rs 57365 to Rs 40000, the figures for the Vizianagram Municipality will need to be correspondingly altered.

2. It is proposed to meet the expenditure for next year in part by taking credit for a loan of Rs 3000 from Imperial funds.

Genl 21.2.99 PS 21.2.99 In the C.S.

In this, as in other cases, the order should, it is subt, state that if Imperial does not grant the loan the budget will have to be recast.

Genl 22.2.99

118/m/99

Encl. to I. No. 243.

Vizianagram

118

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

	Budget 1897-98				Revised Estimate for 1898-99.		Budget 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.
1. BALANCE BROUGHT FORWARD—										
a. Municipal Fund			650	— —	170	— —	1000	— —	509	— —
b. Endowments										
c. Water-tax Fund										
2. MUNICIPAL RATES AND TAXES—										
a. Tax on arts, &c. (section 53) ..	3700	— —			3500	— —	3700	— —	3274	— —
b. Tax on buildings (section 63) ..	10200	— —			10000	— —	10200	— —	9904	— —
c. Tax on lands (section 63) ..	150	— —			100	— —	100	— —	91	— —
d. Water and drainage tax on buildings and lands (sec. 75)..										
e. Tax on vehicles with springs and palanquins (section 77) ..	400	— —			400	— —	500	— —	543	— —
f. Tax on animals (section 77) ..	1350	— —			1350	— —	1700	— —	1749	— —
g. Tax on carts and other vehicles without springs (section 85) ..	1450	— —			1450	— —	1500	— —	1488	— —
h. Tolls (section 91)—										
Gross receipts	15000	— —			15000	— —	12000	— —	12250	— —
Less Local Fund share ..	3750	— —			3750	— —	3000	— —	3063	— —
	11250	— —			11250	— —	9000	— —	9187	— —
i. Penalties on account of—										
i. Tax on arts										
ii. Tax on buildings										
iii. Tax on lands										
iv. Water and drainage tax on buildings and lands ..										
v. Tax on vehicles, &c. ..										
vi. Tax on animals										
vii. Tax on carts, &c.										
viii. Evasion of tolls			23500	— —						
3. REALIZATIONS UNDER SPECIAL ACTS—										
a. Pounds										
b. Ferry rents										
c. Fees under Act II of 1888 ..									120	— —
Carried forward ..			23500	— —	28650	— —	26700	— —	26356	— —

118/m/99

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizianagaram during the official year 1899-1900—*cont.*

—	Budget—1899-1900 Details of Minor Heads.	Budget—1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		28500 — —	28050 — —	26700 — —	26356 — —
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	10 — —		10 — —		2 — —
ii. Rent of buildings ..					
iii. Avenue receipts					
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings	50 — —		50 — —		
ii. Produce of lands, gardens, &c.	400 — —		400 — —	400 — —	367 — —
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 — —		20 — —	20 — —	25 — —
c. Conservancy receipts— Sale-proceeds of night soil, street refuse, &c. ..	210 — —		210 — —	210 — —	172 — —
d. i. Fees from Educational institutions	30 — —		30 — —	20 — —	24 — —
ii. Other revenue from educational institutions ..	30 — —		30 — —	50 — —	37 — —
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..					
ii. ,, slaughter-houses.	700 — —		650 — —	700 — —	870 — —
g. Other fees—					
i. Warrant fees	20 — —		50 — —	30 — —	9 — —
ii. Distraint fees	10 — —				
iii. License fees	300 — —		300 — —	340 — —	314 — —
iv. Cartstand fees					
v. Other fees	10 — —		10 — —	10 — —	3 — —
h. Fines under Municipal and other Acts	330 — —		280 — —	280 — —	195 — —
i. Interest on investments—					
i. General, including choultries	180 — —		180 — —	180 — —	175 — —
ii. Educational					
iii. Medical					
j. Premium on loans		2300 — —			
Carried forward ..		30800 — —	30170 — —	28940 — —	28552 — —

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizianagaram during the official year 1899-1900—*cont.*

—	Budget—1899-1900 Details of Minor Heads.	Budget—1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		30800 — —	30270 — —	28940 — —	28552 — —
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal Stipends ..					
Buildings					
Municipal Schools ..					
Other purposes	170 — —		170 — —	170 — —	96 — —
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		170 — —			1 — —
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1600 — —		1600 — —	1600 — —	1296 — —
ii. Other purposes					3 — —
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	90 — —		90 — —	90 — —	86 — —
iv. Other items		1690 — —			4 — —
Carried forward ..		32660	32130 — —	30800 — —	30038 — —

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizianagaram during the official year 1897 ~~1900~~—*cont.*

	Budget 1897 ~~1900~~.			Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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 ..		32660	— —	32130 — —	30800 — —	30038 — —
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others						63 — —
Total, Receipts ..		32660	— —	32130 — —	30800 — —	30101 — —
Grand Total ..		33310	— —	32300 — —	31800 — —	30610 — —

NOTE TO STATEMENT I.

1. Tax on arts, &c., ~~is~~ will be levied on ~~the first~~ all classes.
2. Tax on buildings ~~is~~ will be levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. ¼ · ½ or ¾ for every 80 square yards.
3. Water and drainage tax on buildings and lands ~~is~~ will not be levied at — per cent.
4. Tax on vehicles and animals ~~is~~ will be levied at —— the maximum rates.
5. Tax on carts, &c., ~~is~~ will be levied at Rs. 4 per cart per annum.
6. Tolls ~~are~~ will be levied at —— the maximum rates.
7. License-fees ~~are~~ will be levied at the rates sanctioned in G.O., 8th April 1891 no 514 m, Proceedings of Govt no 2040 m misc & G.O., 2888 26th Feb 95
8. The house-tax registers were last revised in the official year 95-96 and the land-tax registers in the official year 1895-96.
9. The total extent of land assessed is 27 acres.
10. ~~The mode of estimating the annual rental of houses and lands is as follows:—~~

municipal office
Vizianagaram
27th December 98

V. Venkatrayarsetti
Chairman M.C

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Rai Bahadur Li P. Jagannadharaju Pantulu Garu Fund for feeding the poor during the Pongal feast	5000	—	—	180	—	—	180	—	—	180	—	—	180	180	—	180	—	

municipal office
Vizianagaram
27th December 98

V. Venkatrayarsetti
Chairman M.C

Statement II.—Expenditure from the Municipal Fund of the Town of Vizianagaram for the official year 1899-1900.

1	Budget 1899-1900. Details of Minor Heads. 2	Budget 1899-1900. Totals of Major Heads. 3	Revised Estimate for 1898-99. 4	Budget Estimate for 1898-99. 5	Actuals, 1897-98 (~~audited~~ figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. NEW WORKS—					
a. Communications			100		55
b. Buildings			500		398
c. Drainage			300		295
d. Water-supply	400	400	250	300	1391
2. REPAIRS—					
a. Communications	4000		3000	4500	4116
b. Buildings	100		100	200	151
c. Drainage—					
i. Repairs to works	100		100	200	297
ii. Establishment for flushing drains, &c.	1660		1660	1660	1650
d. Water-supply—					
i. Repairs to works, machinery, &c.	100		100	100	38
ii. Establishment	400		400	400	408
iii. Contingencies	20	6380	20	20	
3. ESTABLISHMENT—		720	720	720	600 110
4. TOOLS AND PLANT AND OTHER STORES.		180	180	100	297
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant 1 ..		7680	7450	8200	9806
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Vizianagaram for the official year 1899-1900—cont.

1	Budget 1899-1900. Details of Minor Heads. 2	Budget 1899-1900. Totals of Major Heads. 3	Revised Estimate for 1898-99. 4	Budget Estimate for 1898-99. 5	Actuals, 1897-98 (~~audited~~ figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..					
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Result System—					
a. Fixed Payments	550		490	490	485
b. Result Stipends	100		100	100	148
c. Contingencies	120	770	120	100	94
3. SALARY GRANTS		2000	2200	2000	2030
4. FIXED AND RESULT GRANTS.		450	200	200	66
5. BUILDING, FURNITURE, &c., GRANTS.					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	190		190	190	192
ii. Contingencies	10	200	10	10	8
7. MISCELLANEOUS—					
a. Common gymnasium—					
i. Establishment	200		200	200	203
ii. Contingencies	40		40	40	28
b. Common Drawing Master—					
i. Establishment	180		150	180	
ii. Contingencies	20		20	20	
c. Other items	80	520	80	80	54 60
Total, Grant 2 ..		3940	3800	3610	3368
GRANT 3.—(*Sanitation and Medical Services*)					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	180		180	180	313
b. Medicines and Supplies	10		10	1000	
c. Diet of Patients					
d. Sundries and Contingencies ..			10		
e. Contributions to Local Boards ..					
&c., &c., &c. ..					
Carried forward ..		190	200	1180	313

Statement II.—Expenditure from the Municipal Fund of the Town of Vizianagaram for the official year 1897-1900—cont.

—	Budget 1897-1900 Details of Minor Heads.	Budget 1897-1900 Totals of Major Heads.	Revised Estimate, 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		190 — —	200 — —	1180 — —	313 — —
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College					
ii. Sanitary Inspection ..	100 — —		100 — —	100 — —	102 — —
iii. Medical Reserve staff ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions		100 — —			
3. Vaccination—					
a. Establishment	180 — —		180 — —	180 — —	180 — —
b. Contingencies	120 — —	300 — —	120 — —	70 — —	80 — —
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establlishment	240 — —		240 — —	240 — —	240 — —
b. Contingencies	10 — —	250 — —	10 — —	10 — —	
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	4610 — —		4520 — —	4520 — —	4307 — —
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	2600 — —		2800 — —	2200 — —	2478 — —
b. Private scavenging—					
i. Establishment	1500 — —		1450 — —	1450 — —	1452 — —
ii. Contingencies, such as cost of scavenging carts, &c.	420 — —		420 — —	420 — —	429 — —
c. Cholera charges	2500 — —		2500 — —	1500 — —	991 — —
d. Contingencies	100 — —		150 — —	100 — —	110 — —
&c., &c, &c. ..		11730 — —			
Total, Grant 3 ..		12570 — —	12690 — —	11970 — —	10682 — —

Statement II.—Expenditure from the Municipal Fund of the Town of Vizianagaram for the official year 1897-1900—cont.

—	Budget 1897-1900 Details of Minor Heads.	Budget 1897-1900 Totals of Major Heads	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	480 — —		480 — —	480 — —	477 — —
b. Contingencies	1400 — —	1880 — —	1400 — —	1400 — —	1761 — —
2. i. Markets—					
a. Establishment			60 — —	60 — —	120 — —
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding ~~Travellers~~ *the Poor* ..	180 — —	180 — —	180 — —	180 — —	187 — —
4. Travellers' Bungalows—					
a. Establishment	50 — —		50 — —	50 — —	48 — —
b. Contingencies		50 — —			
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment	480 — —		480 — —	480 — —	474 — —
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.	120 — —	600 — —	120 — —	120 — —	182 — —
				100 — —	
7. Survey of Land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		2710 — —	2770 — —	2870 — —	3249 — —

Statement II.—Expenditure from the Municipal Fund of the Town of Vizianagaram for the official year 1899-1900—*cont.*

—	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		2710 — —	2770 — —	2870 — —	3249 — —
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes	150 — —		300 — —	50 — —	1 — —
iii. Printing	320 — —		400 — —	300 — —	458 — —
iv. Compensation for lands					
v. Other items	150 — —		150 — —	150 — —	112 — —
Hot weather charges				50 — —	39 — —
		620 — —			
Total, Grant 4 ..		3330 — —	3620 — —	3420 — —	3859 — —
GRANT 5—					
a. General Establishment—					
i. Office Establishment ..	2910 — —		1730 — —	2910 — —	1528 — —
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	650 — —		650 — —	650 — —	637 — —
ii. Purchase of account books paper, money-boxes, repair to out-posts, &c.	100 — —		100 — —	100 — —	56 — —
c. Collection of Tolls—					
i. Establishment	750 — —		750 — —		
ii. Contingencies	300 — —		300 — —		
d. Office contingencies other than (*b*) (ii)	300 — —		300 — —	200 — —	272 — —
e. Contributions for the Central office and Audit establishments ..	280 — —		280 — —	280 — —	310 — —
Total, Grant 5 ..		5290 — —	4110 — —	4140 — —	2803 — —
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year ..					
b. On account of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Vizianagaram for the official year 1899-1900—*cont.*

—	Budget 1899-1900 Details of Minor Heads	Budget 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Advances recoverable—					
a. Permanent					
b. Others					
Refunds of other than current collections ..				60 — —	
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		32810 — —	31650 — —	31400 — —	30518 — —
Balances—					
a. Municipal Fund		500 — —	650 — —	400 — —	92 — —
b. Endowments					
c. Water and Drainage Tax Fund ..					
Grand Total ..		33310 — —	32300 — —	31800 — —	30610 — —

NOTE TO STATEMENT II.

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

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

Municipal Office, Vizianagaram, 4th December 98

V. Venkatayasarthi
Chairman M. C.

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

PART I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 –9			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(*a*)	Communications								
1									
2									
3									
	Total ..								
(*b*)	Buildings								
1									
2									
3									
	Total ..								

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

PART I.—New Works—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1899-1900			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage								
1									
2									
3									
	Total ..								
(*d*)	Water-supply								
1	Deepening and improving	400	-	-	-	400	-	-	
2	Buchamma Kouere and								
3	Gandhi Kittaiya's tank								
	Total ..	400	-	-	-	400	-	-	

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.	
1	2	3			4			5	
		Rs.	A.	P.	Rs.	A.	P.		
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town.	
1	Repairing Kaapa & Limbapeta main roads	1500	—	—	1500	—	—	Metalled or Gravelled	Unmetalled.
2	Repairing Limbapeta streets & lanes	900	—	—	900	—	—		
3	Do Kaapa streets & lanes	900	—	—	900	—	—		
4	Repairing petty lanes	350	—	—	350	—	—	Total mileage under maintenance.	
5	Patch works by Permanent road coolies	350	—	—	350	—	—	Metalled or Gravelled	Unmetalled.
	Total ..	4000	—	—	4000	—	—		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairing masonry latrines and municipal choultries	100	—	—	100	—	—	
2								
3								
	Total ..	100	—	—	100	—	—	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(c)	Drainage			
1	Repairs to petty drains	100 — —	100 — —	
2				
3				
	Total ..	100 — —	100 — —	
(d)	Water-supply			
1	Removing silt from public			
2	wells in the town	100 — —	100 — —	
3				
	Total ..	100 — —	100 — —	

V. Venkataya as atti

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
Grant 1.—2. *c* Drainage—			
Overseers			
Drain cleaners at Rs 3½ each	11	38 8 —	462 — —
— at Rs 3/- each	23	69 — —	828 — —
— at Rs 2½ each	12	30 — —	360 — —
Total ..	46	137 8 —	1650 — —
Deduct Fines and Stoppages ..			— — —
Add arrears for last year paid this year ..			10 — —
Balance (Statement II) ..			1660 — —
d. Water works—			
Overseers			
Watchman	1	4 — —	48 — —
— at Rs 3 each	10	30 — —	360 — —
Total ..	11	34 — —	408 — —
Deduct Fines and Stoppages ..			8 — —
Add arrears for last year paid this year ..			— — —
Balance (Statement II) ..			400 — —
3. General—			
Overseer's .. Salary & allowance ..	1	40 — —	480 — —
Maistries .. at Rs 10 each	2	20 — —	240 — —
Total ..	3	60 — —	720 — —
Deduct Fines and Stoppages ..			— — —
Add arrears for last year paid this year ..			— — —
Balance (Statement II) ..			720 — —

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
b. On the Salary Result System—							
1. Mahomedan school							
Head master	1	10	—	—	120	—	—
Assistant master	1	7	8	—	90	—	—
2d Assistant master	1	5	—	—	60	—	—
Peon	1	3	—	—	36	—	—
2. Night school master	1	8	—	—	96	—	—
3. Pariah school master	1	7	8	—	90	—	—
Assistant master	1	5	—	—	60	—	—
Total ..	7	46	—	—	552	—	—
Deduct Fines and Stoppages ..					2	—	—
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					550	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
2	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	16	—	—	192	—	—
Total ..	1	16	—	—	192	—	—
Deduct Fines and Stoppages ..					2	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					190	—	—
7. *b.* Common Gymnastic Instructors	1	12	—	—	144	—	—
Servant	1	5	—	—	60	—	—
Total ..	2	17	—	—	204	—	—
Deduct Fines and Stoppages ..					4	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					200	—	—
c. Common Drawing Masters	1	15	—	—	180	—	—
Total ..	1	15	—	—	180	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					180	—	—

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	—		180	—	
Peons							
Total ..	1	15	—		180	—	
Deduct Fines and Stoppages ..					—	—	
Add arrears for last year paid this year ..					—	—	
Balance (Statement II) ..					180	—	
4. Registration—							
Registrars .. at Rs [illegible]	2	20	—		240	—	
Peons							
Total ..	2	20	—		240	—	
Deduct Fines and Stoppages ..					—	—	
Add arrears for last year paid this year ..					—	—	
Balance (Statement II) ..					240	—	

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

—	Number.	Salary per mensem.			Salary per annum		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	35	—		420	—	
Nuisance Inspectors	2	24	—		288	—	
"	1	10	—		120	—	
~~Sergeant~~	1	9	—		108	—	
~~Maistries~~	1	7	—		84	—	
~~Scavengers~~ "	1	6	8	-	78	—	
~~Sweepers~~ "	1	6	—		72	—	
5 Sergeants at Rs 5 each	5	25	—		300	—	
Sergeant	1	4	—		48	—	
Sweepers at Rs 2 ¼ each	50	112	8	-	1350	—	
" at Rs 2 each	57	114	—		1368	—	
" at Rs 1½ each	22	33	—		396	—	
Total ..	143	386	—	-	4632	—	
Deduct Fines and Stoppages ..					22	—	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					4610	—	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	6	—	—	72	—	—
Maistris .. at Rs 5 each	2	10	—	—	120	—	—
Scavengers .. at Rs 3 each	13	39	—	—	468	—	—
" at Rs 2 3/4 each	2	5	8	—	66	—	—
" at Rs 2 1/2 each	11	27	8	—	330	—	—
" at Rs 2 each	7	14	—	—	168	—	—
" at Rs 1/4 each	6	9	—	—	108	—	—
" at Re 1 each	5	5	—	—	60	—	—
" at Re 0-12-0 each	7	5	4	—	63	—	—
" at Re 0-8-0 each	7	3	8	—	42	—	—
" at Re 0-4-0 each	5	1	4	—	15	—	—
Total ..	66	126	—	—	1512	—	—
Deduct Fines and Stoppages ..					12	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					1500	—	—
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	10	—	—	120	—	—
Masalchies .. at Rs 3 each	10	30	—	—	360	—	—
Total ..	11	40	—	—	480	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					480	—	—

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

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

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

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

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Secretary	1	125	—	—	1500	—	—
Manager	1	50	—	—	600	—	—
Clerks	1	20	—	—	240	—	—
„	1	15	—	—	180	—	—
„							
„	1	25	—	—	300	—	—
Accountants	1	6	—	—	72	—	—
Peons—	1	5	—	—	60	—	—
Sweeper	1	4	—	—	48	—	—
Night watchman	1	2	8	—	30	—	—
Total ..	9	252	8	—	3030	—	—
Deduct Fines and Stoppages ..					120	—	—
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2910	—	—
ii. Inspection—							
Chairman's salary or carriage allowance							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors .. at Rs 8 each	2	16	—	—	192	—	—
Peons .. .. at Rs 7 each	2	14	—	—	168	—	—
" at Rs 6 each	4	24	—	—	288	—	—
Total ..	8	54	—	—	648	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					2	—	—
Balance (Statement II) ..					650	—	—
c. Collection of tolls—							
Tolls clerk	1	10	—	—	120	—	—
Inspectors	1	7	8	—	90	—	—
Gate-keepers .. at Rs 5 each	6	30	—	—	360	—	—
Peons at Rs 3 each	12	36	—	—	432	—	—
Total ..	20	83	8	—	1002	—	—
Deduct Fines and Stoppages ..					252	—	—
Local Fund share — ¼ of the total charges							
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					750	—	—

Municipal Office
Tiruvannamalai
2nd December 1938

V. Venkataya
Chairman M.C

STATEMENT IV-A.—*Municipality of* Vizianagaram Demand, Collection and Balance statement for the year 1899-1900

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3.			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS	A	P	RS.	A.	P.	RS.	A	P.
1. Tax on arts, &c.	3750	—		50	—		3700			3200	—								500	—	
2. Tax on buildings	11000	—					11000			9200	—								1800	—	
3. Tax on lands	170	—					170	—		145	—								25	—	
4. Water and drainage tax on buildings and lands.																					
5. Tolls (gross receipts)	15000	—					15000	—		15000	—										
6. Market rents																					
7. Slaughter-house fees	700	—					700	—		700	—										
8. Rent of cart-stands																					
9. Private scavenging fees	1700	—					1700	—		1400	—		100	—					200	—	
10 Tax on vehicles	400	—					400	—		400	—										
11 " on animals	1350						1350	—		1350	—										
12 " On Carts	1450	—					1450	—		1450	—										
Total ..	35520			50	—		35470	—		32845	—		100	—		—	—	—	2525	—	

V. Venkatayarathi
Chairman In C.

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C	&c.
1. Tax on arts, &c.	160	—	—	520	—	—	680	—	—	500	—	—				180	—	—							
2. Tax on buildings	900	—	—	1750	—	—	2650	—	—	1800	—	—				850	—	—	800	—	—	1878-79			
3. Tax on lands				5	—	—	5	—	—	5	—	—													
4. Water and drainage tax on buildings and lands																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees	300	—	—	230	—	—	530	—	—	200	—	—				230	—	—	100	—	—	00			
Total ..	1360	—	—	2505	—	—	3865	—	—	1705	—	—	-	-	-	1260	—	—	900	—	—				

V. Venkataraya
Chairman M.C.

Kilavangalam
27-12-98

Chairman M.C.

Statement VI.—Revised Estimate for 1898-99.

Statement VI.—Revised Estimate—(Receipts) for 1898-99.

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1898-99.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, including subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund	170 — —			170 — —	1000 — —	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	1931 — —	1545 — —	1569 — —	3500 — —	3700 — —	Almost all the previous years arrear was adjusted and there is not much collectable arrears-Hence the decrease under these heads-
b. Tax on buildings (section 63) ..	6650 — —	3457 — —	3350 — —	10000 — —	10200 — —	
c. Tax on lands (section 63) ..	40 — —	64 — —	60 — —	100 — —	100 — —	
d. Water and drainage tax on buildings and lands (section 75) ..						
e. Tax on vehicles with springs and palanquins (section 77) ..	371 — —	22 — —	29 — —	400 — —	500 — —	Since the demise of the late maharajah there has been a large reduction in the number of horses & carriages Hence the fall in the income-
f. Tax on animals (section 77) ..	1341 — —	39 — —	9 — —	1350 — —	1700 — —	
g. Tax on carts and other vehicles without springs (section 85) ..	1424 — —	66 — —	26 — —	1450 — —	1500 — —	Vide para 9 of the report.
h. Tolls (section 91)—						
Gross receipts	10868 — —	6646 — —	4132 — —	15000 — —	12000 — —	The collection of Tolls under the departmental agency brought in an increase
Less Local Fund share ..	2717 — —	1661 — —	1033 — —	3750 — —	3000 — —	
	8151 — —	4985 — —	3099 — —	11250 — —	[illegible]	
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water and drainage tax on buildings and lands ..						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c.						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..		120 — —				
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	1 — —	2 — —	9 — —	10 — —		
ii. Rent of buildings						
iii. Avenue receipts						
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings			50 — —	50 — —		This item is expected to be collected on account of sale effected of a municipal site near the Slaughter House to one G. Baulakrishnamma as sanctioned by Government
ii. Produce of lands, gardens, &c.	250 — —	237 — —	150 — —	400 — —	400 — —	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	4 — —	25 — —	16 — —	20 — —	20 — —	
Carried forward ..	20163 — —	10565 — —	8367 — —	28530 — —	27120 — —	

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, including subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	20163 — —	10565 — —	8367 — —	28530 — —	27120 — —	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	55 — —	121 — —	155 — —	210 — —	210 — —	
d. i. Fees from educational institutions	18 — —	13 — —	12 — —	30 — —	20 — —	fluctuating item
ii. Other revenue from educational institutions ..	19 — —	18 — —	11 — —	30 — —	50 — —	Vide paras 12 of the report
e i. Sale-proceeds and composition fees of medicines ..						
ii. Other Hospital receipts ..						
f. i. Income from markets ..						
ii. „ slaughter-houses.	230 — —	302 — —	420 — —	650 — —	700 — —	The fall is due to the fact there was no competition in the auction sale of the collection of slaughter House fees owing to the loss sustained by the previous year's Contractor.
g. Other fees						
i. Warrant fees						
ii. Distraint fees	28 — —	3 — —	22 — —	50 — —	30 — —	
iii. License fees	275 — —	33 — —	25 — —	300 — —	340 — —	The decrease is due to the fact that many oil mongers who have been paying license fees, left the place for want of sufficient livelihood
iv. Cart-stand fees						
v. Other fees			10 — —	10 — —	10 — —	
h. Fines under Municipal and other Acts	73 — —	15 — —	207 — —	280 — —	280 — —	
i. Interest on investments—						
i. General, including choultries	174 — —		6 — —	180 — —	180 — —	
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends						
Buildings ..						
Municipal Schools						
Other purposes		72 — —	170 — —	170 — —	170 — —	
ii. Medical						
iii. Other purposes—						
Communications						
Water-supply						
Drainage						
Sanitation						
Other purposes						
b. From Local Boards—						
i. Education						
ii. Medical						
iii. Other purposes						
Carried forward ..	21035 — —	11142 — —	9405 — —	30440 — —	29110 — —	

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, including subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	21035 — —	11142 — —	9405 — —	30440 — —	29110 — —	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes		1 — —				
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	940 — —	678 — —	660 — —	1600 — —	1600 — —	
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of expenditure of previous year						
iii. Fee for numbering carts, &c.	85 — —	4 — —	5 — —	90 — —	90 — —	
iv. Other items						
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government.. ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others						
Total Receipts ..	22060 — —	11832 — —	10070 — —	32130 — —	30800 — —	
Grand Total ..	22230 — —	11832 — —	10070 — —	32300 — —	31800 — —	

Municipal Office
Vizianagaram
27th December 1899.

V. Venkatagajapathi
Chairman, Mc

STATEMENT VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.		Actuals of the last four months of 1897-98.		Probable charges of the last four months of 1898-99.		Total of columns 2 and 4.		Budget grant 1898-99, including subsequent allotments.		Explanation of variations between columns 5 and 6.
1	2		3		4		5		6		7
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
GRANT 1—*(Public Works)*—											
1. NEW WORKS—											
a. Communications	77	— —	30	— —	23	— —	100	— —			Vide para 15 of the report.
b. Buildings	407	— —	216	— —	93	— —	500	— —			
c. Drainage	271	— —	98	— —	29	— —	300	— —			
d. Water-supply	134	— —	29	— —	116	— —	250	— —	300	— —	
2. REPAIRS—											
a. Communications	2322	— —	2740	— —	678	— —	3000	— —	4500	— —	All public works were stopped in obedience to orders of Government no 2031L dated 22nd October 98
b. Buildings	43	— —	58	— —	57	— —	100	— —	200	— —	
c. Drainage—											
i. Repairs to works	42	— —	175	— —	58	— —	100	— —	200	— —	
ii. Establishment for flushing drains, &c.	1099	— —	550	— —	561	— —	1660	— —	1660	— —	
d. Water-supply—											
i. Repairs to works, machinery, &c.	1	— —	20	— —	99	— —	100	— —	100	— —	
ii. Establishment	271	— —	136	— —	129	— —	400	— —	400	— —	
iii. Contingencies	5	— —	—	— —	15	— —	20	— —	20	— —	
3. ESTABLISHMENT	480	— —	240	— —	240	— —	720	— —	720	— —	
4. TOOLS AND PLANT AND OTHER STORES.	153	— —	156	— —	27	— —	180	— —	100	— —	
5. CONTRIBUTIONS—											
a. To Local Boards for works ..											
b. To Provincial Funds for scrutiny of estimates, &c.											
c. To others for public works ..											
Total, Grant 1 ..	5305	— —	4448	— —	2125	— —	7430	— —	8200	— —	
GRANT 2—*(Education)*—											
1. TRAINING SCHOOLS—											
a. Contributions to Local Boards ..											
b. Stipends to Normal Students ..											
2. MUNICIPAL SCHOOLS—											
i. On Salary System—											
a. Establishment											
b. Contingencies											
ii. On Salary-Result System—											
a. Fixed Payments	328	— —	168	— —	162	— —	490	— —	490	— —	
b. Result stipends			148	— —	100	— —	100	— —	100	— —	
c. Contingencies	90	— —	33	— —	30	— —	120	— —	100	— —	
3. SALARY GRANTS											
4. FIXED AND RESULT GRANTS.	435	— —	1608	— —	1765	— —	2200	— —	2000	— —	Grant payable last year to Ripon Hindu Primary school was paid in this year. Hence the increase of expenditure under the head.
5. BUILDING, FURNITURE, &C., GRANTS ..	172	— —	67	— —	28	— —	200	— —	200	— —	
6. INSPECTION—											
a. Contributions to Local Boards ..											
Carried forward ..	1025	— —	2024	— —	2085	— —	3110	— —	2890	— —	

Statement VI. Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, including subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Brought forward ..	1025	—	—	2014	—	—	2085	—	—	3110	—	—	2890	—	—	
GRANT 2—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establisment	128	—	—	80	—	—	62	—	—	190	—	—	190	—	—	
ii. Contingencies	8	—	—	4	—	—	2	—	—	10	—	—	10	—	—	
7. Miscellaneous—																
a. Common gymnasium—																
i. Establishment	136	—	—	85	—	—	64	—	—	200	—	—	200	—	—	
ii. Contingencies	5	—	—	25	—	—	35	—	—	40	—	—	40	—	—	
b. Common Drawing Master—																
i. Establishment	88	—	—				62	—	—	150	—	—	180	—	—	
ii. Contingencies	6	—	—				14	—	—	20	—	—	20	—	—	
c. Other items—																
Library	40	—	—	25	—	—	40	—	—	80	—	—	80	—	—	
Total, Grant 2 ..	1436	—	—	2243	—	—	2364	—	—	3800	—	—	3610	—	—	
GRANT 3—(*Sanitation and Medical Services*).																
1. Hospitals and Dispensaries—																
a. Establishment	133	—	—	137	—	—	47	—	—	180	—	—	180	—	—	
b. Medicines and Supplies ..	8	—					2	—		10	—		1000	—		As unqualified contingent as contemplated there appears no necessity for this provision as the Cantonment has already reorganised their dispensary.
c. Diet of Patients																
d. Sundries and Contingencies ..	4	—					6	—		10	—					
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..																
ii. Sanitary Inspection ..				102	—	—	100	—	—	100	—	—	100	—	—	
iii. Medical Reserve staff ..																
b. Contributions to Local Boards, &c., for—																
i. Medical Schools ..																
ii. Reserve staff																
c. Other contributions																
3. Vaccination—																
a. Establishment	120	—	—	75	—	—	60	—	—	180	—	—	180	—	—	
b. Contingencies	95	—	—	68	—	—	25	—	—	120	—	—	70	—	—	The increase is due to the remuneration paid to the vaccinator.
c. Contributions to Local Boards ..																
Carried forward ..	360	—	—	382	—	—	240	—	—	600	—	—	1530	—	—	

54

55

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99 including subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	360 — —	382 — —	240 — —	600 — —	1530 — —	
GRANT 3—(*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	160 — —	100 — —	80 — —	240 — —	240 — —	
b. Contingencies	9 — —		1 — —	10 — —	10 — —	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	2901 — —	1472 — —	1619 — —	4520 — —	4520 — —	
ii Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1712 — —	1086 — —	1088 — —	2800 — —	2200 — —	The increase is due to the fact that new dust bins were locally made & certain disinfectants purchased—
b. Private scavenging—						
i. Establishment	968 — —	484 — —	482 — —	1450 — —	1450 — —	
ii. Contingencies, such as cost of scavenging carts, &c.	240 — —	120 — —	180 — —	420 — —	420 — —	Vide para 20 of the report.
c. Cholera charges	663 — —	537 — —	1837 — —	2500 — —	1500 — —	
d. Contingencies	60 — —	54 — —	90 — —	150 — —	100 — —	The increase is due to the fact that the cart allowance of the Chief Sanitary Inspector is debitable to this head
Total, Grant 3 ..	7073 — —	4235 — —	5617 — —	12690 — —	11970 — —	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
Lighting—						
a. Establishment	320 — —	160 — —	160 — —	480 — —	480 — —	
b Contingencies	819 — —	546 — —	581 — —	1400 — —	1400 — —	
2. i. Markets—						
a. Establishment	55 — —	40 — —	5 — —	60 — —	60 — —	
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding ~~travellers~~ the Poor ..		187 — —	180 — —	180 — —	180 — —	
4. ~~Travellers'~~ Bungalows— Clock Tower						
a. Establishment	32 — —	16 — —	18 — —	50 — —	50 — —	
b. Contingencies						
5. Avenues—						
a. Establishment						
b. Contingencies						
6. Public Garden—						
a. Establishment	320 — —	160 — —	160 — —	480 — —	480 — —	
b Purchase of seeds, repair of well, purchase of bullocks, &c. ..	89 — —	68 — —	31 — —	120 — —	120 — —	
c. Park works - - - - - -					100 — —	Vide para 22 of the report.
Carried forward ..	1635 — —	1277 — —	1135 — —	2770 — —	2870 — —	

Items	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, including subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	1635 — —	1277 — —	1135 — —	2770 — —	2870 — —	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land						
8. Fire—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. Other charges—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	235 — —		65 — —	300 — —	50 — —	The payment of rewards for the destruction of rabid dogs & other wild animals was continued throughout the year. Hence the increase
iii. Printing	73 — —	488 — —	327 — —	400 — —	300 — —	
iv. Compensation for lands						
v. Other items	42 — —	53 — —	108 — —	150 — —	150 — —	Printing - Vide para 23 of the report.
Hot weather charges.					50 — —	
Total, Grant 4 ..	1985 — —	1790 — —	1635 — —	3620 — —	3420 — —	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	1019 — —	510 — —	711 — —	1730 — —	2910 — —	Vide para 24 of the report
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	423 — —	367 — —	227 — —	650 — —	650 — —	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..		43 — —	100 — —	100 — —	100 — —	
c. Collection of Tolls—						
i. Establishment	447 — —		303 — —	750 — —		Vide para 24(c) of the report
ii. Contingencies	151 — —		149 — —	300 — —		
d. Office contingencies other than (*b*) (ii)	259 — —	193 — —	41 — —	300 — —	200 — —	
e. Contributions for the Central office and Audit establishments ..		310 — —	280 — —	280 — —	280 — —	
Total, Grant 5 ..	2299 — —	1423 — —	1811 — —	4110 — —	4140 — —	
Repayment of Debt—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
Interest—						
a. On account of last year ..						
b. On account of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, including subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P	RS.	A.	P.	RS.	A	P	RS.	A.	P	RS	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others																
Refunds of other than current collections.													60			
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	18098			14139			13552			31650			31400			
Balances—																
a Municipal Fund							652			650			400			
b. Endowments																
c. Water and drainage tax fund ..																
Grant Total ..	18098			14139			14202			32380			31800			

V. Venkatayaramiah
Chairman & C
Municipal Office
27-12-98

no 625 M

Statement of Proposition for ...evision of Establishment.

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of charge. Present scale. No.	Designation	Pay. Minimum.	Pay. Maximum.	Proposed scale. No.	Designation.	Pay. Minimum.	Proposition. Permanent. Increase per month. Maximum.	Proposition. Permanent. Increase per month. Amount.	Proposition. Permanent. Decrease per month. Amount.	Proposition. Temporary. Increase per month. Period.	Proposition. Temporary. Increase per month. Amount.	Proposition. Temporary. Decrease per month. Period.	Proposition. Temporary. Decrease per month. Amount.	Grounds of proposition.
				Grant II-	2-ii a												
			1	mohomedan school Hd master		10	1	mohomedan school Hd master		10							
			2	Asstt master		7½	2	Asstt master		7½							
			3	2nd Asstt master		5	3	2nd Asstt master		5							
			4	Peon		3	4	Peon		3							
			1	night school master		8	1	night school master		8							
			1	Pariah school master		7½	1	Pariah school master		7½							
							2	Asstt master		5	5						
			6			41	7			46	5						
				Grant V- office Establishment													
							1	Secretary		125	125						
			1	manager		50	1	manager		50							
			1	clerk		20	1	clerk		20							
			1	"		15	1	"		15							
			1	Accountant		25	1	Accountant		25							
			1	Peon		6	1	Peon		6							
			1	"		5	1	"		5							
			1	Sweeper		4	1	Sweeper		4							
			1	night watcher		2½	1	night watcher		2½							
			8			127½	9			252½	125						

Vide para 34 of the budget report

Vide para 40 of the report

No 6255-M
22nd March 1898

Municipal office
Vizianagaram
27th December 98

V. Venkatrayasastri
Chairman M.C

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of Charge. Present scale. No.	Designation	Pay. Minimum.	Pay. Maximum.	Proposed scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Permanent. Increase per month. Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.	Grounds of proposition.
No 1392 M. Misc	8th August 1898	Vizagapatam Municipality		Grant III 5. a - Conservancy - Establishment													
			1	Chief Sanitary Inspector		35	1	Chief Sanitary Inspector		35							Vide para 35 of the budget report -
			2	Sanitary Inspectors at Rs 12 each		24	2	Sanitary Inspectors at Rs 12 each		24							
			1	Sanitary Inspector		10	1	Sanitary Inspector		10							
			1	Sergeant		9	1	Sergeant		9							
			1	"		7	1	"		7							
			1	"		6½	1	"		6½							
			1	"		6	1	"		6							
			4	Sergeants at Rs 5 each		20	5	Sergeants at Rs 5 each		25	5						
			1	Sergeant		4	1	Sergeant		4							
			50	Sweepers at Rs 2¼ each		112½	50	Sweepers at Rs 2¼ each		112½							
			57	" at Rs 2 each		114	57	" at Rs 2 each		114							
			22	" at Rs 1½ each		33	22	" at Rs 1½ each		33							
			142			381	143			386	5						
				Grant III - 5 - b. Private scavenging Establishment													
			1	Inspector		6	1	Inspector		6							
			1	Maistry		5	2	Maistry at Rs 5 each		10	5						Vide para 36 of the report -
			13	Scavengers at Rs 3 each		39	13	Scavengers at Rs 3 each		39							
			2	" at Rs 2¾ "		5½	2	" at Rs 2¾ "		5½							
			11	" at Rs 2½ "		27½	11	" at Rs 2½ "		27½							
			7	" at Rs 2 "		14	7	" at Rs 2 "		14							
			6	" at Rs 1½ each		9	6	" at Rs 1½ "		9							
			5	" at Rs 1 each		5	5	" at Rs 1 "		5							
			7	" at Rs ¾ "		5¼	7	" at Rs ¾ "		5¼							
			7	" at Rs ½ "		3½	7	" at Rs ½ "		3½							
			5	" at Rs ¼ "		1¼	5	" at Rs ¼ "		1¼							
			65			121	66			126	5	"					

Rs 625-M
22nd March 1898

Municipal office
Vizagapatam
27th December 98

V. Venkatarayaruthi
Chairman M.C

...evision of Establishment.

Order esti... No.	Grounds of proposition.	Proposition.							
		Temporary.				Permanent.		Maximum.	
		Increase per month.		Decrease per month.		Increase per month.	Decrease per month.		
		Period.	Amount.	Period.	Amount.	Amount.	Amount.		

No 1392 M. Misc

No 625-M

g sent to Press. 15-3-99

or signature. 28-3-99

d in print. 29-3-99

Number of copies required. { Order complete. 80 / Letter only. / Order complete with Letter.

G.O. No. 159 Dated

No.

118 km
222 km
276 km
637 km
} A.

Nos. to G.O. No.

HR
15/3

of Government

of Government.

sent with ditto.

not filed up, being meant for despatch in original.

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