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[Despatch Abstract.]

Municipal budget Reviewing the

Vizagapatam — fa 1899-1900.

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G.O., No. 467 M., 29th March 1899.

MARCH.

Municipal Budget.

Reviewing the Vizagapatam — for 1899-1900.

18. *Income from Slaughter-houses, Rs.* 1,920.—The present fees at the slaughter-house are annas 6 per head of cattle in the bullock slaughter-house, and 6 pies per sheep or goat in the sheep slaughter-house; it is proposed to increase these fees to annas. 8 and 1 anna, respectively.

19. *Warrant and Distraint fees, Rs.* 350.—The increase is due to the large outstandings at the beginning of the year.

20. *License fees, Rs.* 800.—The increase over the revised estimate is due to the levy of fees sanctioned in G.O., Mis. No. 679 M., dated 30th March 1898. It is also proposed to levy a fee of annas 2 per square yard on all temporary obstructions in public streets referred to in section 169 (i) of the District Municipalities Act.

21. *Cart-stand fees.*—The decrease of Rs. 70 as compared with the revised estimate is small and calls for no remarks.

22. *Grants and Contributions from Government—Education, Rs.* 550.—(*a*) The figures communicated by the Educational department as detailed below are entered:—

	Rs.
(1) Normal stipends and common gymnasium	90
(2) Municipal schools	30
(3) Drawingmaster	180
Total	300

In the year 1896–97 the Council acquired a tiled building in the Fort at a cost of Rs. 1,000 with the view of locating the Fort Muhammadan boys' school; but the building requires extensive alterations and some minor additions before it is used as a school building. It is proposed to spend Rs. 500 for this purpose, and credit is therefore taken for a grant of 50 per cent. from Government. The building was acquired on the understanding that a grant would be forthcoming from Government for additions and alterations effected in the building, in the absence of which the Council must give up all hope of repairing and utilizing the building for the purpose for which it had originally been bought. This grant will be consonant with the established policy of Government in helping the cause of education among backward classes, under which the Council classes the poor Muhammadans living in the Fort.

(*b*) *Water-supply, Rs.* 70,500.—As explained in paragraph 15 (2) of the memorandum accompanying the revised estimate, the balance of grant due from Government is taken credit for.

23. *Private Scavenging fees Rs.* 3,400.—Out of Rs. 500 on account of arrears at the beginning of the year, Rs. 400 will be collected and the balance will have to be written off as irrecoverable.

In accordance with the remarks of Government conveyed in paragraph 3 (4) of G.O., No. 1714 M., dated 11th October 1898, all the private latrines in the town were numbered with a view of finding out their exact number which now amounts to 1,414.

Fees are levied with reference to the number of inmates using the latrines. Fresh agreements have been entered into with the owners of these latrines, placing their conservancy under the municipal control from 1st April 1899, which was fixed as the probable date on which the reorganization of the conservancy department is likely to come into effect. The total amount that is expected in this direction is Rupees 3,008–9–8 or Rs. 3,000 in round figures. The total collections will thus amount to Rs. 3,400.

24. The entries under other heads of receipts call for no remark.

EXPENDITURE.

25. *Grant I, New Works—(a) Communications, Rs.* 1,000.—The site acquired by the removal of Jalaripeta will be levelled and roads are required to be constructed. It is proposed to spend Rs. 1,000 for this purpose. Roads are required to be constructed in Bungaramapeta for which Rs. 500 are provided. A portion of the Dyce road in Waltair is always breached during heavy rains owing to the absence of a

waterway. A culvert costing Rs. 150 is proposed to be constructed on this road Rs. 50 are provided for small culverts on minor roads. A new parapet wall will be constructed on the Waltair main road in the 3rd mile.

26. (*b*) *Buildings, Rs.* 2,400.—Rs. 570 are provided for fitting up a double iron latrine. This includes the compensation to be paid for the land. Rs. 500 are to be spent in partially reconstructing the building bought in the Fort for the Muhammadan boy's school. Plans and estimates will be submitted to the educational authorities before the work is taken on hand. The Turner chuttram committee handed over the building with a compound wall facing the road only. It is proposed to spend Rs. 930 in completing this work as far as the funds provided for will permit. A considerable sum of money is spent every year in constructing temporary tatty latrines. It is proposed as an experimental measure to build moveable galvanized iron latrines costing Rs. 250. Rs. 150 have also been provided towards construction of temporary latrines.

27. (*c*) *Drainage, Rs.* 750.—The land acquired for a sewage farm is being gradually raised and levelled with silt and sand removed from drains. It is proposed to lay out a farm on this land towards which Rs. 700 will be spent. Plans and estimates for this work will be submitted to the Sanitary Board through proper channel before the work is taken on hand. Rs. 50 are provided for constructing minor drains in town.

28. (*d*) *Water-supply, Rs.* 2,62,000.—The whole of this amount has been provided on the presumption that the Public Works Department, which has the execution of the water-works scheme, will be in need of the amount inasmuch as the collection and service reservoirs will be completed by the end of March 1899 and it will be necessary for the pipes to be laid on if received during the year 1899–1900.

29. (*e*) *Miscellaneous, Rs.* 400.—Rs. 400 are provided for expenditure in levelling the sites acquired by the removal of Jalaripeta and allotting the same for house-sites.

30. (*a*) *Repairs—Communications, Rs.* 5,000.—This is the minimum 50 per cent. of the estimated receipts under tolls. As directed in G.O., Mis. No. 38 M., dated 10th January 1899, the roads in the Waltair Railway Colony will be taken over and maintained from the beginning of the year. The estimated length of these roads is about two miles, and Rs. 700 at Rs. 350 per mile, is proposed to be spent for their maintenance.

The Honourable the late Maharajah of Vizianagram, G.C.I.E., provided funds to the extent of Rs. 13,000 for the construction of a road on the beach between the band-stand and Judge's bungalow now known as Vizianagram Band Stand Road. The funds were placed at the disposal of the Council; but the Council in its turn agreed to maintain the road on the condition that the Samastanam contributed Rs. 350 annually for three years for its maintenance from the date of completion and handing over charge. The Samastanam has repeatedly been requested during the past two years to pay up its promised contribution and lately the Collector and guardian, but to no purpose. Frequent complaints had been received from the residents in Waltair that the road is unfit for vehicular traffic owing to huge accumulation of sand, thus defeating the laudable object of the late Maharajah in providing the town with a road on the sea-beach. It is therefore proposed to take over this road which is an extension to the existing beach road for maintenance and Rs. 200 are provided for the purpose. Removal of drift sand is the principal item of repair to this road. Separate provisions have been made for the maintenance of side channels (Rs. 100) for repairs to bridges and culverts (Rs. 100) and for repairs to parapet walls (Rs. 100).

31. (*b*) *Buildings, Rs.* 930.—Rs. 150 are provided for repairs to masonry latrines and Rs. 150 for minor repairs and for painting the doors and windows to the Turner chuttram building. The Council proposes to remove the office into the building occupied by the poor house which will be closed from 1st April 1899; but the building requires extensive repairs and some minor alterations before the office can be moved into it; a sum of Rs. 300 is provided for the purpose. Repairs to the other buildings have sufficiently been provided for. The ceremonial shed has been thoroughly repaired during the current year and the question of removing the present

Hindu cremation ground to a new site is occupying the attention of His Excellency the Governor in Council. Hence no provision under these two heads.

32. (*c*) *Drainage* (1)—*Repairs to works*, *Rs.* 500.—Details of this are furnished in statement II-A, Part II. The Council is unable to provide funds for the systematic repairs of drains in the remaining two wards as hitherto.

33. (2) *Establishment for flushing Drains*, *Rs.* 1,560.—As stated in the penultimate sentence of paragraph 38 of my budget letter printed in G.O., No. 618 M., dated 21st March 1898, the Sanitary Commissioner was requested to report whether the data of work to be turned out by each drain-flusher as furnished by me was sufficient for such servant in his opinion. The Sanitary Commissioner suggested that the data furnished for this class be doubled if access to water is close at hand. As there is no probability of this occurring till pipes are laid on and hydrants are put up, the data furnished by me has been adhered to. The number required will therefore be thirty. To this must be added three cess-pool cleaners, making a total of 33 against 37 in 1898–99. The number of waterwomen is proposed to be increased to ten, as the efficiency of the service rendered by the drain-flushers entirely depends on these. But the Council resolved to adhere to the existing scale of establishment and disallowed the entertainment of five additional waterwomen on Rs. 2 each.

34. (*d*) *Water-supply*, *Rs.* 200.—As detailed in Statement II-A, Part II, Rs. 200 are considered sufficient to meet the requirements of the year under this sub-head.

35. *Tools and Plant*, *Rs.* 30.—The provision under this head is reduced to Rs. 30 for want of funds.

36. *Grant 2, Education—Stipends to Normal Students*, *Rs.* 120.—In the budget communicated by Director of Public Instruction, a sum of Rs. 120 is provided for training two primary grade teachers.

37. *Salary-result System—Municipal Schools*, *Rs.* 1,050.—The decrease below the revised estimate is accounted for by the closure of the Jalaripeta fishermen school, owing to the removal of the fishermen colony to a site outside the muninipal limits. The Council regrets its inability to provide funds for a new school at Dondaparty owing to strained financial circumstances.

38. *Municipal Inspectors Contingencies*, *Rs.* 40.—The increase over the revised estimate is due to the grant of a carriage allowance of Rs. 2 per mensem. It is considered a great hardship for the superintendent to inspect twice in a month the outlying schools at Gynapuram and Waltair which are 3 and 4 miles distant, respectively, from the heart of the town. The grant represents the actual carriage expenses to be incurred for the purpose.

39. *Drawing Contingencies*, *Rs.* 30.—For reasons stated in paragraph 38 *supra*, the Council desires to continue the allowance hitherto granted.

40. *Grant 3, Sanitation and Medical Services—Registration Contingencies*, *Rs.* 70.—The increase over the revised estimate is due to the supply of stationery required for the department during the year.

41. *Conservancy—Establishment including Private Scavenging*, *Rs.* 11,070.—In his inspection notes printed in G.O., No. 479 M., dated 20th March 1896, the Sanitary Commissioner observed that the establishment to be efficient should be remodelled. The Council followed the suggestions of the Sanitary Commissioner to a great extent and proposed a scheme of reorganization which was sanctioned by Government in G.O., No. 438 M., dated 16th March 1896; but this scheme had to be given up because no sooner was it brought into force than the whole establishment struck work, alleging that some of them who were performing double and treble duties were deprived of their appointments.

A committee of the Council was appointed to enquire whether the scheme sanctioned by Government was workable or not. The committee reported that the old scale be retained which was approved of by the Council.

42. In submitting the budget estimate for 1898–99 the Council remarked that the town will be surveyed with a view to find out whether the same class of servants turned out the same amount of work in different wards and that the Sanitary Commissioner would be requested to furnish the required outturn of work for each class of servant.

43. The town was surveyed and the Sanitary Commissioner was requested to report whether in his opinion he considered the work to be turned out by each sweeper (34,900 sq. ft. of road sweeping) toty (2 latrines) and private scavenging toty (40 latrines) as sufficient. The Sanitary Commissioner replied that the outturn of work for the toties was sufficient; but that the number of sweepers should be regulated with reference to the quantity of rubbish per 1,000 of population which should be taken to represent a ton and a fair day's work for one man and that the distance to cart the same should also be taken into account.

44. In the light of the above remarks a detailed scheme of reorganization was placed before the Council (*vide* comparative statement showing the existing establishment, the scheme propounded by the Sanitary Commissioner and the one framed by the Council in submitting the budget for 1896–97).

The Council resolved to adhere to the existing scale of establishment as it feared that any attempt in reducing the number, pay or duties of the conservancy staff will result in total failure as the men will strike work.

45. As arrangements have already been made to take up 231 new private latrines under municipal control, it is proposed to employ four additional maistries (2 on Rs. 6 and 2 on Rs. 5-8-0 each) for closely and carefully supervising their conservancy. The services of the maistries will also be utilized in collecting private scavenging fees; at present the supervising agency and the collecting agency are separate and independent of each other with the result that when fees are demanded by the bill-collectors, frequent complaints are raised that their latrine or latrines have not been attended to. With a view to minimize these difficulties and irregularities and with a view to facilitate speedy collection of the fees in advance, the collecting and the supervising agency will be merged together. Owing to the increase in the number of private latrines, and owing to the collection of fees in advance which will necessitate the issue of bills in advance, a separate clerk on Rs. 12-8-0 will be entertained. There is no clerk in the office, who can be saddled with this duty without causing detriment to his legitimate work.

46. *Other Charges—Hire of Carts, &c.*—The decrease under the revised estimate is due to the purchase of a less number (10) of galvanized iron dust-bins during the year. Owing to wear and tear from constant use, the night-soil tubs will call for repairs and some will have to be replaced. Rs. 240 are provided for both.

47. *Private Scavenging Contingencies*, *Rs.* 140.—This is required for repairs to night-soil tubs and for replacing the unserviceable ones.

48. *Epidemic Charges—(a) Cholera*, *Rs.* 750.—For reasons explained in paragraph 39 of my budget letter printed in G.O., No. 618 M., dated 21st March 1898, this provision is ample.

49. (*b*) *Plague Charges*, *Rs.* 2,700.—This is provided with reference to G.O., No. 130, dated 21st January 1899.

50. *Conservancy Contingencies*, *Rs.* 300.—The budget provision is repeated.

51. *Grant 4 (a) Lighting*—(1) *Establishment*, *Rs.* 672.—The increase of Rs. 48 over the revised estimate is due to the appointment of a new lamp lighter on Rs. 4 per mensem, as it is proposed to increase the number of lights by 40.

52. (2) *Contingencies*, *Rs.* 2,600.—The increase over the revised estimate is due to the proposed lighting of the roads in the Railway Colony. Forty new lights including 30 for the roads in the Railway Colony are proposed to be put up.

53. (*b*) *Choultries—Establishment*, *Rs.* 120.—The details are furnished in statement II-B.

The Council has resolved to close the poor house from 1st April 1899 as it is unable to provide funds for its maintenance.

54. The Collector, through the Huzur Deputy Collector, repeatedly requested the Council to inform him whether it desired to withdraw from the acquisition of the remaining tiled houses, numbering 50, notified but not acquired. All these tiled houses have been surveyed and their value including the land estimated under the direction of a Councillor. The estimated value is Rs. 20,000 which must be paid as compensation to their owners. The site that had already been acquired will

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the G
e valueless and the money spent on that account must be considered as a waste
nless these tiled houses which are strewn about and dispersed throughout the whole
in sta
rea are acquired. The Council has therefore resolved to spend Rs. 8,000 of the
repa
receipts under sale-proceeds of lands, in acquiring some of the tiled houses that stand
in the way of forming blocks for house-sites.

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55. *Grant 5, Office Establishment, Rs.* 2,840.—The details of the establishment
21
are furnished in Statement II-B. The increase over the revised estimate is due to the
de
provision of Rs. 120 per mensem as salary for the Secretary for twelve months. In
fo
paragraphs 10 and 11 of this office letter No. 66, dated 25th January 1898, the
f
absolute necessity for appointing a Secretary and the advantages to be thereby gained
had already been brought to the notice of the Collector which was submitted to
Government with his No. R. C. 198, dated 3rd February 1898.

56. *Inspection.*—The provision under this head has been omitted with reference to G.O., No. 1465 M., dated 21st June 1897.

57. *Collection, Establishment, Rs.* 1,260.—The decrease below the revised estimate is due to the abolition of the post of a bill-collector on Rs. 6 per mensem.

58. *Office Contingencies, Rs.* 520.—The decrease as compared with the revised estimate is due to the removal of the office to the poor house building which results in a saving of Rs. 440, being the rent of the present office building at Rs. 40 per mensem.

59. *Repayment of debt, Rs.* 12,020.—The following are the details :—

	Rs.
(1) Second instalment of water-tax loan	7,020
(2) Third instalment due to District Board	5,000
Total ..	12,020

The provision under the second item is necessitated by the credit taken under sale-proceeds of lands. The loan raised from the District Board in 1896 appertains to compensation to be paid for the acquisition of the land. It therefore follows that the income derived from that source should be utilized in repaying the loan raised for the purpose.

60. *Interest, Rs.* 9,140.—The provision under interest in due to the loans hitherto raised. The details are given bolew :—

	Rs.
(1) Interest on water works loan	8,640
(2) Do. District Board loan	500
Total ..	9,140

61. The budget closes with a balance of Rs. 622, or Rs. 620 in round figures as detailed below :—

	Rs.
Municipal Fund	—11,370
Water-tax Fund	11,990
General balance ..	620

The long delay in the submission of this budget is very much to be regretted. As had already been stated the discovery of misappropriations during the audit necessitated a detailed audit of receipts during 1897-98 and that of the current year up to December at my request which was finished in the middle of January.

MEMORANDUM.

Receipts—Revised Estimate—Tax on Arts.—The current demand is Rs. 4,732 against Rs. 4,549 in 1897-98. The increase is slight and calls for no remark. Rs. 500 will be remitted on appeal and calculating collection at 90 per cent., P may be collected within the year; but in the opinion of the Council, Rs. are collectable.

2. The arrear demand on 1st April 1898 was Rs. 2,706-13-6. Of this, Rs. 250 will be written off the accounts. In the opinion of the Council, Rs. 1,471-3-0 can be collected within the end of the year, leaving a balance of Rs. 985-10-6. The total collections, both arrears and current, will therefore be Rs. 4,681. Of this, Rs. 2,083 were collected within the first eight months and Rs. 1,618 have since been collected, leaving a balance of Rs. 980 to be collected within the close of the year. This increase over the budget estimate is due to the large outstanding of arrears at the beginning of the year.

3. *House-tax.*—The arrear demand at the beginning of the year amounted to Rs. 15,080-2-6. Of this, Rs. 13,595-14-6 were collected during the first eight months of the year. Out of the balance, Rs. 484-4-0 only are collectable in the opinion of the Council before the close of the year. The current demand amounts to Rs. 21,120-10-0. Rs. 10,069-9-0 or 50 per cent. of the demand may be collected; but in the opinion of the Council Rs. 8,000 or 39 per cent. only are collectable during the year. The total collections under this head will then amount to Rs. 22,080-11-6. Of this sum Rs. 13,716-7-6 were collected up to the end of November and Rs. 8,405 will be collected within the end of the year. The revised estimate will therefore be Rs. 22,080-11-6 or Rs. 22,080 in round figures. The increase over the budget is due to the cause already explained in paragraph 2.

4. *Land-tax.*—The arrear and current demands under this head amount to Rupees 1,472-2-6. Of this, Rs. 624-5-0 were collected up to the end of November, and calculating current collections at 90 per cent., the probable collections will be Rs. 705-10-0, while the whole of the arrear balance remaining uncollected at the end of November will also be collected within the close of the year.

The revised estimate will therefore be Rs. 624-5-0 + 769-3-6 = 1,393-6-11 or Rs. 1,390 in round figures.

5. *Water-tax.*—The arrears at the beginning of the year amounted to Rupees 9,639-1-0, which had to be increased by Rs. 1,585-13-0 during audit, as it was found that this amount had wrongly been left out inasmuch as the East Coast Railway authorities refused payment of their tax. Of this, Rs. 8,350-13-0 were collected during the first eight months. In the opinion of the Council Rupees 388-4-0 only are expected to be collected within the close of the year, leaving a balance of Rs. 2,485-13-0 (including the arrears of Rs. 1,585-13-0 due by the East Coast Railway) for subsequent collection.

The current demand amounts to Rs. 16,034-3-0; calculating collections as in the case of house-tax and making due allowance for the non-payment of the tax by the East Coast Railway, Rs. 7,224-3-0 will be collected within the close of the year; but in the opinion of the Council, Rs. 5,327 or 33 per cent. can be collected within the end of the year.

The total collections under arrears and current will therefore amount to Rupees 14,066-4-0 or Rs. 14,070; of this Rs. 8,464-3-6 were collected by the end of November, and the balance will be collected within the close of the year.

The decrease below the budget is due to the causes explained above.

6. *Tax on Animals, Vehicles and Carts.*—The arrear demand at the beginning o
the year amounted to Rs. 1,506-4-0; of this, Rs. 806-8-0 have been collected, a
the balance will be written off as irrecoverable.

The current demand amounts to Rs. 3,840 as shown below :—

	Rs.
Vehicles	1,700
Animals	1,390
Carts	750
Total ..	3,840

The whole of this amount will be collected within the year, since Rs. 2,650 have been realized within the first eight months.

The total collections under this head will therefore be Rs. 4,646-8-0 against Rs. 3,730 entered in the budget. This increase is due to the closer supervision and careful vigilance displayed in bringing all the vehicles and animals in the town under

beginning of the year and as culverts were necessary to provide drainage for surface water in new Thepparavupaliem, a sum of Rs. 867-1-6 was utilized for these purposes during the first eight months.

The Waltair-Vizianagram road and the Allipur new road were badly damaged during the heavy north-east monsoon owing to the absence of any provision for water-way. The Council have sanctioned the construction of culverts in the said roads at a cost of Rs. 150 to prevent the recurrence of any damage to these roads. Of this, Rs. 132-14-6 will be spent during the current year.

22. *Buildings.*—The budget provided Rs. 2,470 for the construction of "Robert's Patent incinerator" (Rs. 2,000) and for fitting up a double iron latrine (Rs. 470).

Under G.O., Mis. No. 1852 M., dated 31st October 1898, Rs. 2,000 were transferred to plague charges. Great difficulty had been experieneed in selecting a suitable site for fitting up the double iron latrine, and one was selected in November and an application was made for acquiring the site under the Land Acquisition Act. There is no probability of this site being acquired within the close of the year. This was therefore partly utilized for constructing temporary tatty latrines in the crowded part of the town and in the new Thepparavupaliem. During the last heavy north-east monsoon, the substantial thatched shed adjoining the tiled building in the sheep slaughter-house was totally destroyed, and the Council sanctioned the construction at a cost of Rs. 695, of a tiled shed in its place, with a view to prevent the annual recurring charges for re-thatching the same.

Rs. 100 are required to meet the cost of constructing additional temporary latrines within the close of the year.

The revised estimate will therefore be Rs. 102 + 795 = 897 or Rs. 900 in round figures.

23. *Drainage.*—When the budget was prepared, it was thought that the site acquired for laying out a sewage farm would be levelled and that plans and estimates for the same will have been submitted for the approval of the Sanitary Board by the end of March 1898; but it is now found that the site requires to be considerably raised and levelled.

In the new Thepparavupaliem it was found during the south-west monsoon that there was no provision for the drainage of surface water, with the consequence that the village was being flooded with each heavy down-pour of rain. At the instance of the Collector and on the advice of the Executive Engineer and the District Medical and Sanitary Officer, the Council sanctioned the construction at a cost of Rs. 879 of two deep channels—one to drain the surface water of the village (Rs. 426), and the other to drain the water from the slope of the hill (Rs. 453).

A further sum of Rs. 251 is also required for constructing new drains:—

		Rs.
(1)	Drain in front of Rali Sanyasi's house	28
(2)	Do. of Post office	94
(3)	Drain in Narayana Chundu street	129
	Total ..	251

The expenditure under this head in the first eight months of the year was Rs. 69-1-6. The revised estimate will therefore be Rs. 1,199-1-6 or Rs. 1,200 in round figures. The increase over the budget is due to causes already explained.

24. *Water-supply.*—In May 1897 a sum of Rs. 1,50,000 was placed at the disposal of the Superintending Engineer, I Circle, for expenditure on water-works. The Executive Engineer, Vizagapatam Division, reports that the expenditure up to the end of December 1898 on this account was Rs. 54,220; but as the Government, in its Order, Mis. No. 1222 M., dated 18th July 1898, has already observed that the requirements for 1898-99 will be Rs. 75,000, the budget provision under this head has been removed.

The new Thepparavupaliem, whither fishermen have been removed, was deficient in water-supply. Two wells were therefore constructed at a cost of Rs. 263-14-11. The well near the bullock slaughter-house was provided with a platform costing Rs. 40-5-1. A well in new Dondaparty had sunk some feet and was in a precarious condition. The Council sanctioned the old well to be dismantled and a new one to be constructed at a cost of Rs. 212 in its stead with the internal diameter increased to 5 feet. A sum of Rs. 81 was spent for this purpose in the first eight months.

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

		Rs.	A.	P.
(1)	Well in new Dondaparty	132	6	0
(2)	Platforms to four wells (Thepparavupaliem three and in cart-stand one)	194	0	0
	Total ..	326	6	0

The revised estimate will therefore be Rs. 384-9-8 + Rs. 326-6-0=Rupees 710-15-8 or Rs. 710 in round figures.

25. *Miscellaneous.*—A sum of Rs. 213-12-3 was spent in the first eight months of the year in effecting the following minor improvements to the New Jalaripeta in Thepparavupaliem:—

		Rs.	A.	P.
(1)	Reclaiming sites overgrown with prickly-pear	153	10	3
(2)	Digging temporary side channels for surface drainage ..	34	1	0
(3)	Cost of allotting building sites	26	1	0
	Total ..	213	12	3

A sum of Rs. 200 will be required to meet the charges incurred under the first two items during the remaining period of the year.

The revised estimate will therefore be Rs. 413-12-3 or Rs. 410 in round figures.

26. *Repairs—Water-supply.*—The provision under this head is reduced to Rs. 180 with reference to actual requirements. It was thought at the time of the budget that there would be scarcity of water in the early part of the year; hence the large provision.

27. *Grant 2, Education—Normal Stipends.*—See remarks in paragraph 15 (i) *supra.*

28. *Other Items—Drawing Contingencies.*—The drawingmaster was supplied with models costing Rs. 30; hence the increase.

29. *Grant 3, Registration Contingencies.*—The provision under this head is reduced to Rs. 50 with reference to actual requirements.

30. *Conservancy Establishment.*—The increase of Rs. 150 in the revised estimate is due to the employment of a temporary Sanitary Inspector on Rs. 20 + 10 horse allowance, to look after the conservancy of the town in place of a senior certificated Sanitary Inspector whose services were transferred to "Plague."

31. *Grant 4, Choultry Establishment.*—(1) The provision under this head appertains to the salaries of the poor-house establishment. As already observed in paragraph 16 (2) *supra*, the Council assumed management of the chattram in 1898 and appointed a gumastah and sweeper on Rs. 3 and Rs. 2, respectively. In the month of November, the institution was supplied with utensils at a cost of Rs. 200, and security was taken from the gumastah whose pay was in consequence raised to Rs. 8. Hence the increase of Rs. 80 over the budget.

32. *Choultry Contingencies.*—A sum of Rs. 200 was sanctioned by the Council towards the purchase of utensils for the use of travellers halting at the chattram; when the building was handed over to the Council, the President of the Committee stipulated that a marble slab, with the names of the principal donors to the building together with their subscriptions inscribed on it, should be put up in a prominent part of the building. A sum of Rs. 114 was spent for this purpose. The building required some minor improvements which were effected at a cost of Rs. 60.

The budget allotment under this head represents the charges to be incurred towards feeding the inmates of the poor-house. The strength of this institution is kept as low as possible; a special scale of diet was brought into force during the year, and cost of dieting each inmate is one anna four pies per diem. Rs. 781 were spent on this account in the first eight months of the year, and Rs. 380 are required for the next four months.

The revised estimate will therefore be Rs. 895-13-8 + 614-2-4 = Rs. 1,510.

33. *Compensation for Lands.*—The Council sanctioned the entertainment of a surveyor and lascar for the purpose of surveying and estimating the value of tiled houses that are remaining unacquired in the Old Jalaripeta. In addition to this, the sale of old materials was entrusted to them under the supervision of two Councillors. The work has now been completed. Rs. 170 were spent towards this establishment and contingencies; hence the provision.

34. *Grant 5, Office Establishment and Inspection.*—The budget provided for a Secretary on Rs. 150 per mensem; but on the representation of the Council that its financial position was not such as to enable it to have a Secretary, the Government, in G.O., Mis. No. 1475 M., dated 20th August 1898, sanctioned the postponement of the Secretary's appointment for this year. The Chairman had hitherto been granted a carriage allowance of Rs. 40 per mensem, but this did not find a place in the budget as suggested in paragraph 2 of G.O., No. 1465 M., dated 21st June 1897. Inasmuch as the appointment of a Secretary was postponed, the Council sanctioned a carriage allowance of Rs. 30 per mensem for the present incumbent from 1st April 1898.

35. The correspondence in the office has considerably increased during the year. There is no clerk entertained solely for this duty, and the superintendent of births and deaths was performing this duty some years since in addition to his other legitimate duties, with the result that the out-door work, viz., verification of daily reports, had entirely been neglected. The Government have on several occasions remarked on the defective condition of the vital statistics in this municipality. For the foregoing reasons, a temporary clerk for the office was sanctioned by the Council from September last on a salary of Rs. 20 per mensem, thus relieving the births and deaths superintendent to attend to his legitimate out-door duties.

Rs. 1,146 were spent in the first eight months of the year, and Rs. 668 are required under this head for the next four months as detailed below :—

	Rs.
(1) Office establishment	117
(2) Temporary establishment (clerk)	20
(3) Carriage allowance to Chairman	30
Total per mensem ..	167
For four months ..	668

The revised estimate will therefore be Rs. 1,146 + 668 = 1,814 or 1,810 in round figures.

36. *Repayment of Debt.*—Inasmuch as the loan of Rs. 2,10,500 sanctioned by Government for water-works had been completely paid up by the end of March 1898, the first instalment (Rs. 7,020) towards its repayment is due during the year. The second instalment of the loan due to the District Board will have to be paid within the close of the year.

The amount required for these will be Rs. 12,020. Rs. 5,000 have already been paid in May last towards the first instalment due to the District Board.

The revised estimate will therefore be Rs. 17,020.

37. *Interest.*—Rs. 4,473-2-0, being the first instalment of the interest due to Government for the current year, have been paid in September last. A similar amount will be required to meet the demand on account of the second instalment. Interest will have to be paid to the District Board on Rs. 20,000 for four months of last year and one month in the current year; since the first instalment due to it has

been paid in May last, interest will be due for the remaining eleven months on Rupees 15,000. The amount required for interest on this account will be Rs. 333-5-4 + Rs. 688 = Rs. 1,021-5-4.

The revised estimate will therefore be Rs. 8,946-4-0 + Rs. 1,021-5-4 + Rupees 10-3-0 (interest on account of last year) = Rs. 9,977-12-4 or Rs. 9,980 in round figures.

38. *Closing Balance.*—The revised estimate closes with a deficit of Rs. — 34,828 Municipal fund. The water-tax fund balance is Rs. 1,89,680.

The principal causes for this deficit in the Municipal fund balance are the non-realizations of the taxes on fixed demand (house, water and land-tax) till the commencement of October and the entire stoppage of collections through bill-collectors for three months from November to the end of January 1899, it having been discovered during audit in November last that several amounts appertaining to arrears had been misappropriated and were being made good and it was presumed that this was being done from the current collections.

No sooner was I appraised of this than orders were issued for the immediate withdrawal of the bill-books from the bill-collectors. The Assistant Inspector of Local Fund Accounts fully approved of my action.

Moreover, nothing had been realized of the credit taken under sale-proceeds of lands (Rs. 15,000), but an expenditure of Rs. 10,000 is to be incurred in repaying the loan advanced by the District Board together with Rs. 1,020 as payment towards interest.

The loss of Rs. 1,200 under tolls has also to be reckoned as one of the causes in bringing about this deficit.

As had already been stated in paragraphs 11, 13 and 15 of the Administration Report for 1897-98, printed in G.O., No. 1714 M., dated 11th October 1898, it is unnecessary to represent to Government that, within the first six months of the year, a sum of Rs. 19,846 appertaining to the arrears of 1897-98 had been realized. It was impossible to issue current bills with such heavy arrears unless an extensive staff of new bill-collectors was entertained. The current bills could not have been issued earlier as I had to dispose of 500 petitions under section 69 B or nearly one-seventh of the total number of houses registered.

Forwarded.

2. The principal points in both the budget and revised estimates have already been discussed with the Collector.

12*th March* 1899.

(Signed) J. M. TURING,
Asst. Collr. in charge of the Huzur Dn.

C. No. 749.

Submitted to Government.

2. Both the revised and budget estimates disclose a very serious state of affairs. The former is doubtless fairly correct, as it is prepared so very close to the end of the year that there is no margin for error. It closes with a deficit balance of Rs. 34,828. In fact, but for the accident of the Municipal Council having the water-works fund to draw on, its affairs must before now have come to a dead lock for want of funds. The reasons given in paragraph 38 of the memorandum account for this to some extent, but they are, in my opinion, totally inadequate as an excuse. The excuse for delaying the collections of the principal taxes until October is particularly futile. Were it accepted, it would be hopeless for the Council ever to recover its financial position. A short suspension of collections after the discovery of the defalcations in November was also no doubt necessary, but I do not see why it need have extended to three months. After securing the bill-books and suspending the bill-collectors and others who were under suspicion, I do not see why new bill-books should not have been issued to other bill-collectors and collections resumed.

3. The main cause of the Council's bankruptcy is slackness of collections, want of supervision and unbusinesslike habits generally.

4. The budget estimate for 1899–1900 closes with a *minus* balance of Rs. 11,370. This is bad enough, but I regard it as a most sanguine estimate and impossible of fulfilment. The estimated collections under the principal taxes are such that, there is very little reason to suppose, will ever be realised, and certainly there is nothing to support the Council's roseate forecast.

5. For instance, under tax on arts, 90 per cent. of current and 80 per cent. of arrear demand are budgeted for as receipts; under house-tax 95 per cent. of current and 100 per cent. of arrear demand (the latter being roughly Rs. 13,000); under water-tax 95 per cent. of current and 100 per cent. of arrears (the latter being Rs. 12,000), and under private scavenging fees 80 per cent. of the arrears.

6. It seems to me absurd to expect anything like this. Of the house and water tax arrears a fair proportion belong to the year 1897–98 and will be very hard to collect. It is probable that most of the arrears are due from the poorer tax-payers, and if the Council's anticipations are realized, some of these would have to pay three years' demand all at once. In the current year the Chairman accounts for his bad collections by saying that it was "impossible to issue current bills with such heavy arrears". The objection will apply with equal or greater force in the coming year. The estimate of collections must be regarded as unreasonably sanguine.

7. The anticipated receipt of Rs. 20,000 from the sale of lands is, I think, equally problematical. I believe there is some chance of some land being sold to a mercantile firm for nearly Rs. 10,000, but this, if received, will be about all. The sites rendered vacant by the removal of the fishermen's village are not, and are not likely soon to be, in a fit state either for sale or occupation.

8. There are other items of receipts which are either over-estimated or doubtful of realization, but the above are the chief.

9. Under expenditure some small savings may be effected by cutting out items which are not absolutely necessary. Among these I would put the proposed expenditure on the Beach road, which is a luxury, and the sewage farm which may very well wait. I would not cut out the Rs. 8,000 provided for acquisition of tiled houses, because by means of this expenditure alone can the scheme of removing the fishing village, and realizing something by sale of the sites, be completed, and until it is completed, it is money wasted and will produce no return. The same remark applies to the provision of Rs. 1,000 under new communications and Rs. 400 under miscellaneous for making these sites fit for disposal.

10. But however much the Government may see fit to cut off from the budgeted expenditure, it will be impossible to budget for a credit balance, or even, I think, if the collections be duly discounted, for as small a deficit as the Council anticipates. Heroic measures appear to be called for, and it may be necessary for Government to suspend the payment of interest on and the repayment of instalments of the water-tax loan. Whether, if Government should be pleased to adopt this step, it will be necessary to assume more direct control of the municipality until it regains a sound financial position, may be considered.

11. The District Board is willing, I understand, to postpone the repayment to it of the loan of Rs. 20,000, which it has made to the Council, and of which Rs. 5,000 has already been repaid. The Board is satisfied with the investment and requires to invest the money, which is an endowment. The President has, I understand, addressed the Chairman to this effect, and if this proposal is accepted, it will reduce the expenditure of the Council by Rs. 5,000 *minus* interest.

12. The delay in submitting the budget is appalling, and I think not satisfactorily excused. It reached me to-day only, and as it cannot be delayed, my examination of it has necessarily been hurried and incomplete.

VIZAGAPATAM,
13*th March* 1899.

(Signed) W. O. HORNE,
Collector.

From the Hon'ble Mr. G. H. STUART, M.A., Acting Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 20th March 1899, No. 3369.

Referring to the budget estimate of the Vizagapatam Municipality for 1899–1900, extracts from which I have just received, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted.

2. Under receipts, credit has been taken for a building grant of Rs. 250 from Provincial funds. This should be omitted as the municipality is not entitled to any grant from Provincial funds on that account.

3. The net expenditure proposed, excluding buildings, is Rs. 4,750 (Rs. 5,150—400) or about 5·5 per cent. of the estimated income of the municipality from taxation, markets and rents.

4. The heading "result grants" should be altered into "fixed and result grants."

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, 21st March 1899, No. 943-S.

I have the honour to state that I have no remarks to offer on the allotments made for vaccination and conservancy in the Vizagapatam Municipal budget for 1899–1900.

ORDER—No. 467 M., dated 29th March 1899.

The estimated receipts and charges of the Vizagapatam 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	3,11,536	2,41,200	1,66,000	1,56,300
Tax on Arts	2,986	4,480	4,720	5,000
" Buildings and Lands	9,540	20,740	23,500	32,000
Water and drainage tax on Buildings and Lands	4,919	17,440	14,090	27,000
Tax on Vehicles and Animals	1,680	3050	3,790	3,130
" Carts	394	740	910	770
Tolls	11,839	11,210	9,980	9,980
Realizations under special Acts	310	740	610	400
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	632	15,250	2,130	11,460
Conservancy Receipts	37	30	150	200
Fees and Revenue from Educational Institutions	44	40	40	70
Income from Markets and Slaughter-houses	1,823	1,820	1,820	3,770
License Fees	243	300	500	800
Other Fees	1,047	1,150	1,180	1,310
Fines under Municipal and other Acts	588	660	660	660
Grants and Contributions from Government	..	20,860	20	70,820
" " Local Boards	700	700	700	700
" " other bodies	47	160	1,430	30
Recoveries for Services to Private Individuals	1,805	2,280	2,720	3,410
Miscellaneous	342	380	440	430
Loans	60,500	..	..	14,500
Advances recovered	22	..	100	..
Total ..	99,498	1,02,030	69,490	1,86,440
Grand Total ..	4,11,034	3,43,230	2,35,490	3,42,740

5. *Debt, closing balance, &c.*—The suggestions made by the Collector in paragraphs 10 and 11 of his endorsement to suspend the payments to Government on account of interest and principal of the water-works loan and to postpone the repayment to the District Board of the loan of Rs. 20,000 should form the subject of a separate communication. Meanwhile, the allotment for the repayment of the Government loan will be reduced from Rs. 7,020 to Rs. 3,890 with reference to actual requirements, and that for the repayment of the loan to the District Board will be struck out. As revised by Government, the budget closes with a balance of Rs. 1,880, or only 2·0 per cent. of the estimated ordinary receipts. Every effort should be made to increase this by promptly realizing the arrears of taxes outstanding and by effecting economies wherever possible in the course of the year.

6. The delay of nearly two months and-a-half in submitting the budget is very discreditable and should not be allowed to recur.

7. If the loan of Rs. 14,500 from Government, 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, Vizagapatam.
„ Collector of Vizagaptam.
„ President, District Board, Vizagapatam.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General.
„ Sanitary Board.
„ „ Commissioner.
„ „ Engineer.
„ Plague Commissioner.
„ Financial Department.
Editors' Table.

Exd. Shaik Karim.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 467 M., 29th March 1899.

MARCH.

Municipal Budget.

Reviewing the Vizagapatam — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

I. From M.R.Ry. P. KRISHNASWAMY NAYUDU Garu, L.M. & S., Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 11th March 1899, No. 586.

I have the honour to submit the revised estimate for 1898–99 and the budget estimate for 1899–1900 of the Vizagapatam Municipality.

REVISED ESTIMATE FOR 1898–99.

2. The receipts during the year including the opening balance amount to Rupees 2,35,492, of which Rs. 80,640 will be expended during the year, leaving a balance of Rs. 1,54,852 as detailed below :—

	RS.
(*a*) Municipal	—34,828
(*b*) Water-tax Fund	1,89,680

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

BUDGET ESTIMATE FOR 1899–1900.

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

5. *Receipts.*—The receipts amount to Rs. 1,88,290 against Rs. 69,490 in the revised estimate This large increase as compared with the revised estimate is chiefly due to the credits taken under (*a*) Government contribution of Rs 70,500 towards the water project ; (*b*) sale-proceeds of lands, Rs. 20,000 ; (*c*) realizations of the outstanding balances for 1898–99 under house and water tax ; (*d*) general revision of rent value of buildings ; (*e*) imposition of new fees including license fees.

6. *Tax on Arts, Rs.* 5,400.—The gross demand under this head amounts to Rs. 4,500 ; allowing Rs. 500 towards remissions by the Council on appeal, Rs. 4,000 will be the net demand, 95 per cent. of which has been taken as the estimated collections.

The arrear demand at the beginning of the year will amount to Rs. 2,058–13–6 ; of this Rs. 468–13–6 is irrecoverable and will be written off the accounts, and the whole of the balance is expected to be collected.

The total collections will therefore amount to Rs. 5,400.

7. *Tax on Buildings—House-tax, Rs.* 34,360.—The gross demand under this head amounts to Rs. 22,920 inclusive of the increase (Rs. 2,800) of tax anticipated on account of the general revision of rent value of buildings which has now been completed ; allowing Rs. 500 to be remitted by the Council on appeal and calculating collections at 95 per cent. on the net demand, Rs. 21,300 may be expected to be realized ; out of an arrear demand of Rs. 13,120–1–0, Rs. 13,060 are expected to be collected and the balance will have to be written off as irrecoverable. The total collections will therefore amount to Rs. 34,360.

8. *Land-tax, Rs.* 800.—The current demand under this head is Rs. 784–4–0, an increase of Rs. 16 over the revised estimate due to the revision of tax on some of the lands under section 63 (3-*b*). The demand for the next year has therefore been taken as Rs. 800–4–0 or Rs. 800 in round figures, the whole of which will be collected.

9. *Water-tax, Rs.* 29,450.—The gross demand under this head is estimated at Rs. 18,390 inclusive of the increase of Rs. 2,350 anticipated by general revision ; allowing Rs. 390 to be remitted by the Council on appeal and calculating collections at 95 per cent. of the net demand, Rs. 17,100 are taken as estimated collections.

The arrears outstanding at the beginning of the year will amount to Rupees 12,402–14–6 ; of this Rs. 52–14–6 will be irrecoverable and have to be therefore written off the accounts. The balance will be collected in full, it being hoped that water-tax arrears from 1897–98 due by the East Coast Railway will be paid in full. The total collections under this head will therefore amount to Rs. 29,450.

10. *Tax on Animals, Vehicles and Carts, Rs.* 3,840.—The decrease as compared with revised estimate is due to the large outstanding arrears at the beginning of 1898–99.

11. *Realizations under Special Acts—(a) Ferry Rents, Rs.* 300.—It is made out by the ferry contractor for the current year that the transaction has resulted in a loss and it is therefore expected that competition will be dull at the time of the sale ; hence the decrease below the revised estimate.

(*b*) *Fees under Act II of* 1888, *Rs.* 100.—It is expected that there will be a larger number of public performances during the year.

12. *Fees from Travellers.*—The increase over the revised estimate is due to the income expected for 12 months.

13. *Sale-proceeds of lands.*—In acquiring the land hitherto occupied by the fishermen, Rs. 25,800 have been expended and Rs. 3,800 have been spent in acquiring a site for their location. Rs. 5,400 were spent in improving the new site. There are still 50 tiled houses towards the acquisition of which Rs. 20,000 must be spent before the site is levelled and made available for house-sites.

The total capital cost of the whole scheme of removal and acquisition of the site will therefore amount to Rs. 55,000. This ought to be the amount that should be realized by the sale of building sites for houses.

The total area available for sale as building sites is 37,200 square yards. Calculating at Rs. 1–8–0 per square yard, the sale-proceeds will amount to Rs. 55,800, which will recoup the cost of the acquisition. But the Council expects to realize Rs. 20,000 only during the year as no special circumstances will arise creating a large demand and thus increasing the market value. The Council fears that it will not be able to sell the land for more than one rupee a square yard.

14. *Sale-proceeds of Old Materials, Rs.* 1,200.—This is the amount expected to be realized by the sale of old materials of houses which are proposed to be acquired.

15. *Sale-proceeds of Street Refuse and Night-soil, Rs.* 200.—The increase of Rs. 50 over the revised estimate is due to the income expected for 12 months.

16. *Fees from Educational Institutions, Rs.* 70.—The figures communicated by the Educational Department are adopted.

17. *Income from Markets, Rs.* 1,850.—Till now fees are levied in the market on the shandy day only. Those together with the daily collection of sweepings, are leased out and fetch Rs. 600 per annum ; but it is now proposed to levy fees on all days at the following scale :—

	Fees per diem.
(1) Carts laden with grain, other produce, building materials, rice, firewood, straw or hay	1 anna per cart.
(2) Stalls (meat, vegetable, fish and other petty shops) ..	1 pie per stall or petty shop.

These two items are estimated to fetch Rs. 1,387–8–0. It is also proposed to let out on rent a portion of the market in front of private godowns at As. 4 per square yard per mensem. An income of Rs. 384 is expected to be realized under this head. It is also proposed to levy fees at the grass market in the heart of the town at one pie per head-load which will produce Rs. 150. Credit has also been taken for Rs. 90 as income from market sweepings.

18. *Income from Slaughter-houses*, *Rs.* 1,920.—The present fees at the slaughter-house are annas 6 per head of cattle in the bullock slaughter-house, and 6 pies per sheep or goat in the sheep slaughter-house; it is proposed to increase these fees to annas. 8 and 1 anna, respectively.

19. *Warrant and Distraint fees*, *Rs.* 350.—The increase is due to the large outstandings at the beginning of the year.

20. *License fees*, *Rs.* 800.—The increase over the revised estimate is due to the levy of fees sanctioned in G.O., Mis. No. 679 M., dated 30th March 1898. It is also proposed to levy a fee of annas 2 per square yard on all temporary obstructions in public streets referred to in section 169 (i) of the District Municipalities Act.

21. *Cart-stand fees*.—The decrease of Rs. 70 as compared with the revised estimate is small and calls for no remarks.

22. *Grants and Contributions from Government—Education*, *Rs.* 550.—(*a*) The figures communicated by the Educational department as detailed below are entered:—

	Rs.
(1) Normal stipends and common gymnasium	90
(2) Municipal schools	30
(3) Drawingmaster	180
Total	300

In the year 1896–97 the Council acquired a tiled building in the Fort at a cost of Rs. 1,000 with the view of locating the Fort Muhammadan boys' school; but the building requires extensive alterations and some minor additions before it is used as a school building. It is proposed to spend Rs. 500 for this purpose, and credit is therefore taken for a grant of 50 per cent. from Government. The building was acquired on the understanding that a grant would be forthcoming from Government for additions and alterations effected in the building, in the absence of which the Council must give up all hope of repairing and utilizing the building for the purpose for which it had originally been bought. This grant will be consonant with the established policy of Government in helping the cause of education among backward classes, under which the Council classes the poor Muhammadans living in the Fort.

(*b*) *Water-supply*, *Rs.* 70,500.—As explained in paragraph 15 (2) of the memorandum accompanying the revised estimate, the balance of grant due from Government is taken credit for.

23. *Private Scavenging fees Rs.* 3,400.—Out of Rs. 500 on account of arrears at the beginning of the year, Rs. 400 will be collected and the balance will have to be written off as irrecoverable.

In accordance with the remarks of Government conveyed in paragraph 3 (4) of G.O., No. 1714 M., dated 11th October 1898, all the private latrines in the town were numbered with a view of finding out their exact number which now amounts to 1,414.

Fees are levied with reference to the number of inmates using the latrines. Fresh agreements have been entered into with the owners of these latrines, placing their conservancy under the municipal control from 1st April 1899, which was fixed as the probable date on which the reorganization of the conservancy department is likely to come into effect. The total amount that is expected in this direction is Rupees 3,008–9–8 or Rs. 3,000 in round figures. The total collections will thus amount to Rs. 3,400.

24. The entries under other heads of receipts call for no remark.

EXPENDITURE.

25. *Grant I, New Works—(a) Communications*, *Rs.* 1,000.—The site acquired by the removal of Jalaripeta will be levelled and roads are required to be constructed. It is proposed to spend Rs. 1,000 for this purpose. Roads are required to be constructed in Bungaramapeta for which Rs. 500 are provided. A portion of the Dyce road in Waltair is always breached during heavy rains owing to the absence of a

waterway. A culvert costing Rs. 150 is proposed to be constructed on this road. Rs. 50 are provided for small culverts on minor roads. A new parapet wall will be constructed on the Waltair main road in the 3rd mile.

26. (*b*) *Buildings*, *Rs.* 2,400.—Rs. 570 are provided for fitting up a double iron latrine. This includes the compensation to be paid for the land. Rs. 500 are to be spent in partially reconstructing the building bought in the Fort for the Muhammadan boy's school. Plans and estimates will be submitted to the educational authorities before the work is taken on hand. The Turner chuttram committee handed over the building with a compound wall facing the road only. It is proposed to spend Rs. 930 in completing this work as far as the funds provided for will permit. A considerable sum of money is spent every year in constructing temporary tatty latrines. It is proposed as an experimental measure to build moveable galvanized iron latrines costing Rs. 250. Rs. 150 have also been provided towards construction of temporary latrines.

27. (*c*) *Drainage*, *Rs.* 750.—The land acquired for a sewage farm is being gradually raised and levelled with silt and sand removed from drains. It is proposed to lay out a farm on this land towards which Rs. 700 will be spent. Plans and estimates for this work will be submitted to the Sanitary Board through proper channel before the work is taken on hand. Rs. 50 are provided for constructing minor drains in town.

28. (*d*) *Water-supply*, *Rs.* 2,62,000.—The whole of this amount has been provided on the presumption that the Public Works Department, which has the execution of the water-works scheme, will be in need of the amount inasmuch as the collection and service reservoirs will be completed by the end of March 1899 and it will be necessary for the pipes to be laid on if received during the year 1899–1900.

29. (*e*) *Miscellaneous*, *Rs.* 400.—Rs. 400 are provided for expenditure in levelling the sites acquired by the removal of Jalaripeta and allotting the same for house-sites.

30. (*a*) *Repairs—Communications*, *Rs.* 5,000.—This is the minimum 50 per cent. of the estimated receipts under tolls. As directed in G.O., Mis. No. 38 M., dated 10th January 1899, the roads in the Waltair Railway Colony will be taken over and maintained from the beginning of the year. The estimated length of these roads is about two miles, and Rs. 700 at Rs. 350 per mile, is proposed to be spent for their maintenance.

The Honourable the late Maharajah of Vizianagram, G.C.I.E., provided funds to the extent of Rs. 13,000 for the construction of a road on the beach between the band-stand and Judge's bungalow now known as Vizianagram Band Stand Road. The funds were placed at the disposal of the Council; but the Council in its turn agreed to maintain the road on the condition that the Samastanam contributed Rs. 350 annually for three years for its maintenance from the date of completion and handing over charge. The Samastanam has repeatedly been requested during the past two years to pay up its promised contribution and lately the Collector and guardian, but to no purpose. Frequent complaints had been received from the residents in Waltair that the road is unfit for vehicular traffic owing to huge accumulation of sand, thus defeating the laudable object of the late Maharajah in providing the town with a road on the sea beach. It is therefore proposed to take over this road which is an extension to the existing beach road for maintenance and Rs. 200 are provided for the purpose. Removal of drift sand is the principal item of repair to this road. Separate provisions have been made for the maintenance of side channels (Rs. 100) for repairs to bridges and culverts (Rs. 100) and for repairs to parapet walls (Rs. 100).

31. (*b*) *Buildings*, *Rs.* 930.—Rs. 150 are provided for repairs to masonry latrines and Rs. 150 for minor repairs and for painting the doors and windows to the Turner chuttram building. The Council proposes to remove the office into the building occupied by the poor house which will be closed from 1st April 1899; but the building requires extensive repairs and some minor alterations before the office can be moved into it; a sum of Rs. 300 is provided for the purpose. Repairs to the other buildings have sufficiently been provided for. The ceremonial shed has been thoroughly repaired during the current year and the question of removing the present

Hindu cremation ground to a new site is occupying the attention of His Excellency the Governor in Council. Hence no provision under these two heads.

32. (*c*) *Drainage* (1)—*Repairs to works*, *Rs.* 500.—Details of this are furnished in statement II-A, Part II. The Council is unable to provide funds for the systematic repairs of drains in the remaining two wards as hitherto.

33. (2) *Establishment for flushing Drains*, *Rs.* 1,560.—As stated in the penultimate sentence of paragraph 38 of my budget letter printed in G.O., No. 618 M., dated 21st March 1898, the Sanitary Commissioner was requested to report whether the data of work to be turned out by each drain-flusher as furnished by me was sufficient for such servant in his opinion. The Sanitary Commissioner suggested that the data furnished for this class be doubled if access to water is close at hand. As there is no probability of this occurring till pipes are laid on and hydrants are put up, the data furnished by me has been adhered to. The number required will therefore be thirty. To this must be added three cess-pool cleaners, making a total of 33 against 37 in 1898–99. The number of waterwomen is proposed to be increased to ten, as the efficiency of the service rendered by the drain-flushers entirely depends on these. But the Council resolved to adhere to the existing scale of establishment and disallowed the entertainment of five additional waterwomen on Rs. 2 each.

34. (*d*) *Water-supply*, *Rs.* 200.—As detailed in Statement II-A, Part II, Rs. 200 are considered sufficient to meet the requirements of the year under this sub-head.

35. *Tools and Plant*, *Rs.* 30.—The provision under this head is reduced to Rs. 30 for want of funds.

36. *Grant 2*, *Education—Stipends to Normal Students*, *Rs.* 120.—In the budget communicated by Director of Public Instruction, a sum of Rs. 120 is provided for training two primary grade teachers.

37. *Salary-result System—Municipal Schools*, *Rs.* 1,050.—The decrease below the revised estimate is accounted for by the closure of the Jalaripeta fishermen school, owing to the removal of the fishermen colony to a site outside the muninipal limits. The Council regrets its inability to provide funds for a new school at Dondaparty owing to strained financial circumstances.

38. *Municipal Inspectors Contingencies*, *Rs.* 40.—The increase over the revised estimate is due to the grant of a carriage allowance of Rs. 2 per mensem. It is considered a great hardship for the superintendent to inspect twice in a month the outlying schools at Gynapuram and Waltair which are 3 and 4 miles distant, respectively, from the heart of the town. The grant represents the actual carriage expenses to be incurred for the purpose.

39. *Drawing Contingencies*, *Rs.* 30.—For reasons stated in paragraph 38 *supra*, the Council desires to continue the allowance hitherto granted.

40. *Grant 3*, *Sanitation and Medical Services—Registration Contingencies*, *Rs.* 70.—The increase over the revised estimate is due to the supply of stationery required for the department during the year.

41. *Conservancy—Establishment including Private Scavenging*, *Rs.* 11,070.—In his inspection notes printed in G.O., No. 479 M., dated 20th March 1896, the Sanitary Commissioner observed that the establishment to be efficient should be remodelled. The Council followed the suggestions of the Sanitary Commissioner to a great extent and proposed a scheme of reorganization which was sanctioned by Government in G.O., No. 438 M., dated 16th March 1896; but this scheme had to be given up because no sooner was it brought into force than the whole establishment struck work, alleging that some of them who were performing double and treble duties were deprived of their appointments.

A committee of the Council was appointed to enquire whether the scheme sanctioned by Government was workable or not. The committee reported that the old scale be retained which was approved of by the Council.

42. In submitting the budget estimate for 1898–99 the Council remarked that the town will be surveyed with a view to find out whether the same class of servants turned out the same amount of work in different wards and that the Sanitary Commissioner would be requested to furnish the required outturn of work for each class of servant.

43. The town was surveyed and the Sanitary Commissioner was requested to report whether in his opinion he considered the work to be turned out by each sweeper (34,900 sq. ft. of road sweeping) toty (2 latrines) and private scavenging toty (40 latrines) as sufficient. The Sanitary Commissioner replied that the outturn of work for the toties was sufficient; but that the number of sweepers should be regulated with reference to the quantity of rubbish per 1,000 of population which should be taken to represent a ton and a fair day's work for one man and that the distance to cart the same should also be taken into account.

44. In the light of the above remarks a detailed scheme of reorganization was placed before the Council (*vide* comparative statement showing the existing establishment, the scheme propounded by the Sanitary Commissioner and the one framed by the Council in submitting the budget for 1896–97).

The Council resolved to adhere to the existing scale of establishment as it feared that any attempt in reducing the number, pay or duties of the conservancy staff will result in total failure as the men will strike work.

45. As arrangements have already been made to take up 231 new private latrines under municipal control, it is proposed to employ four additional maistries (2 on Rs. 6 and 2 on Rs. 5–8–0 each) for closely and carefully supervising their conservancy. The services of the maistries will also be utilized in collecting private scavenging fees; at present the supervising agency and the collecting agency are separate and independent of each other with the result that when fees are demanded by the bill-collectors, frequent complaints are raised that their latrine or latrines have not been attended to. With a view to minimize these difficulties and irregularities and with a view to facilitate speedy collection of the fees in advance, the collecting and the supervising agency will be merged together. Owing to the increase in the number of private latrines, and owing to the collection of fees in advance which will necessitate the issue of bills in advance, a separate clerk on Rs. 12–8–0 will be entertained. There is no clerk in the office, who can be saddled with this duty without causing detriment to his legitimate work.

46. *Other Charges—Hire of Carts*, *&c.*—The decrease under the revised estimate is due to the purchase of a less number (10) of galvanized iron dust-bins during the year. Owing to wear and tear from constant use, the night-soil tubs will call for repairs and some will have to be replaced. Rs. 240 are provided for both.

47. *Private Scavenging Contingencies*, *Rs.* 140.—This is required for repairs to night-soil tubs and for replacing the unserviceable ones.

48. *Epidemic Charges*—(*a*) *Cholera*, *Rs.* 750.—For reasons explained in paragraph 39 of my budget letter printed in G.O., No. 618 M., dated 21st March 1898, this provision is ample.

49. (*b*) *Plague Charges*, *Rs.* 2,700.—This is provided with reference to G.O., No. 130, dated 21st January 1899.

50. *Conservancy Contingencies*, *Rs.* 300.—The budget provision is repeated.

51. *Grant 4* (*a*) *Lighting*—(1) *Establishment*, *Rs.* 672.—The increase of Rs. 48 over the revised estimate is due to the appointment of a new lamp lighter on Rs. 4 per mensem, as it is proposed to increase the number of lights by 40.

52. (2) *Contingencies*, *Rs.* 2,600.—The increase over the revised estimate is due to the proposed lighting of the roads in the Railway Colony. Forty new lights including 30 for the roads in the Railway Colony are proposed to be put up.

53. (*b*) *Choultries—Establishment*, *Rs.* 120.—The details are furnished in statement II-B.

The Council has resolved to close the poor house from 1st April 1899 as it is unable to provide funds for its maintenance.

54. The Collector, through the Huzur Deputy Collector, repeatedly requested the Council to inform him whether it desired to withdraw from the acquisition of the remaining tiled houses, numbering 50, notified but not acquired. All these tiled houses have been surveyed and their value including the land estimated under the supervision of a Councillor. The estimated value is Rs. 20,000 which must be paid as compensation to their owners. The site that had already been acquired will

be valueless and the money spent on that account must be considered as a waste unless these tiled houses which are strewn about and dispersed throughout the whole area are acquired. The Council has therefore resolved to spend Rs. 8,000 of the receipts under sale-proceeds of lands, in acquiring some of the tiled houses that stand in the way of forming blocks for house-sites.

55. *Grant 5, Office Establishment, Rs.* 2,840.—The details of the establishment are furnished in Statement II-B. The increase over the revised estimate is due to the provision of Rs. 120 per mensem as salary for the Secretary for twelve months. In paragraphs 10 and 11 of this office letter No. 66, dated 25th January 1898, the absolute necessity for appointing a Secretary and the advantages to be thereby gained had already been brought to the notice of the Collector which was submitted to Government with his No. R. C. 198, dated 3rd February 1898.

56. *Inspection.*—The provision under this head has been omitted with reference to G.O., No. 1465 M., dated 21st June 1897.

57. *Collection, Establishment, Rs.* 1,260.—The decrease below the revised estimate is due to the abolition of the post of a bill-collector on Rs. 6 per mensem.

58. *Office Contingencies, Rs.* 520.—The decrease as compared with the revised estimate is due to the removal of the office to the poor house building which results in a saving of Rs. 440, being the rent of the present office building at Rs. 40 per mensem.

59. *Repayment of debt, Rs.* 12,020.—The following are the details :—

	Rs.
(1) Second instalment of water-tax loan	7,020
(2) Third instalment due to District Board	5,000
Total ..	12,020

The provision under the second item is necessitated by the credit taken under sale-proceeds of lands. The loan raised from the District Board in 1896 appertains to compensation to be paid for the acquisition of the land. It therefore follows that the income derived from that source should be utilized in repaying the loan raised for the purpose.

60. *Interest, Rs.* 9,140.—The provision under interest in due to the loans hitherto raised. The details are given below :—

	Rs.
(1) Interest on water works loan	8,640
(2) Do. District Board loan	500
Total ..	9,140

61. The budget closes with a balance of Rs. 622, or Rs. 620 in round figures as detailed below :—

	Rs.
Municipal Fund	—11,370
Water-tax Fund	11,990
General balance ..	620

The long delay in the submission of this budget is very much to be regretted. As had already been stated the discovery of misappropriations during the audit necessitated a detailed audit of receipts during 1897–98 and that of the current year up to December at my request which was finished in the middle of January.

MEMORANDUM.

Receipts—Revised Estimate—Tax on Arts.—The current demand is Rs. 4,732 against Rs. 4,549 in 1897–98. The increase is slight and calls for no remark. Rs. 500 will be remitted on appeal and calculating collection at 90 per cent., Rs. 3,810 may be collected within the year; but in the opinion of the Council, Rs. 3,210 only are collectable.

2. The arrear demand on 1st April 1898 was Rs. 2,706–13–6. Of this, Rs. 250 will be written off the accounts. In the opinion of the Council, Rs. 1,471–3–0 can be collected within the end of the year, leaving a balance of Rs. 985–10–6. The total collections, both arrears and current, will therefore be Rs. 4,681. Of this, Rs. 2,083 were collected within the first eight months and Rs. 1,618 have since been collected, leaving a balance of Rs. 980 to be collected within the close of the year. This increase over the budget estimate is due to the large outstanding of arrears at the beginning of the year.

3. *House-tax.*—The arrear demand at the beginning of the year amounted to Rs. 15,080–2–6. Of this, Rs. 13,595–14–6 were collected during the first eight months of the year. Out of the balance, Rs. 484–4–0 only are collectable in the opinion of the Council before the close of the year. The current demand amounts to Rs. 21,120–10–0. Rs. 10,069–9–0 or 50 per cent. of the demand may be collected; but in the opinion of the Council Rs. 8,000 or 39 per cent. only are collectable during the year. The total collections under this head will then amount to Rs. 22,080–11–6. Of this sum Rs. 13,716–7–6 were collected up to the end of November and Rs. 8,405 will be collected within the end of the year. The revised estimate will therefore be Rs. 22,080–11–6 or Rs. 22,080 in round figures. The increase over the budget is due to the cause already explained in paragraph 2.

4. *Land-tax.*—The arrear and current demands under this head amount to Rupees 1,472–2–6. Of this, Rs. 624–5–0 were collected up to the end of November, and calculating current collections at 90 per cent., the probable collections will be Rs. 705–10–0, while the whole of the arrear balance remaining uncollected at the end of November will also be collected within the close of the year.

The revised estimate will therefore be Rs. 624–5–0 + 769–3–6 = 1,393–6–11 or Rs. 1,390 in round figures.

5. *Water-tax.*—The arrears at the beginning of the year amounted to Rupees 9,639–1–0, which had to be increased by Rs. 1,585–13–0 during audit, as it was found that this amount had wrongly been left out inasmuch as the East Coast Railway authorities refused payment of their tax. Of this, Rs. 8,350–13–0 were collected during the first eight months. In the opinion of the Council Rupees 388–4–0 only are expected to be collected within the close of the year, leaving a balance of Rs. 2,485–13–0 (including the arrears of Rs. 1,585–13–0 due by the East Coast Railway) for subsequent collection.

The current demand amounts to Rs. 16,034–3–0; calculating collections as in the case of house-tax and making due allowance for the non-payment of the tax by the East Coast Railway, Rs. 7,224–3–0 will be collected within the close of the year; but in the opinion of the Council, Rs. 5,327 or 33 per cent. can be collected within the end of the year.

The total collections under arrears and current will therefore amount to Rupees 14,066–4–0 or Rs. 14,070; of this Rs. 8,464–3–6 were collected by the end of November, and the balance will be collected within the close of the year.

The decrease below the budget is due to the causes explained above.

6. *Tax on Animals, Vehicles and Carts.*—The arrear demand at the beginning of the year amounted to Rs. 1,506–4–0; of this, Rs. 806–8–0 have been collected, and the balance will be written off as irrecoverable.

The current demand amounts to Rs. 3,840 as shown below :—

	Rs.
Vehicles	1,700
Animals	1,390
Carts	750
Total ..	3,840

The whole of this amount will be collected within the year, since Rs. 2,650 have been realized within the first eight months.

The total collections under this head will therefore be Rs. 4,646–8–0 against Rs. 3,730 entered in the budget. This increase is due to the closer supervision and careful vigilance displayed in bringing all the vehicles and animals in the town under

assessment, notwithstanding the fact that Rs. 699-12-0 of the arrear demand, which was stated as collectable in the budget, has to be written off the accounts as irrecoverable.

7. *Tolls.*—The monthly income under this head amounts to Rs. 931 against Rs. 1,018 as given below:—

	1898-99.	1897-98.
	Rs.	Rs.
Bowdara gate	610	677
Katakamvari gate	220	250
Turner Pontoon bridge	101	91
Total ..	931	1,018

or Rs. 11,172 per annum. Of this, Rs. 1,212, being the receipts of the Turner Pontoon bridge tolls, will be paid to the District Board as contribution towards the upkeep of that bridge.

The net receipts under this head will therefore be Rs. 9,960; of this, Rupees 5,370-14-6 were realized by the end of November, and the balance will be collected within the end of the year.

The decrease, as compared with the budget, is due to the slack competition at the time of the sales.

8. *Realizations under Special Acts*—(1) *Ferry Rents.*—The income from Dolphin's ferry had hitherto been included under tolls; but under memorandum No. 1164, dated 15th October 1898, the amount has been transferred to this head.

(2) *Fees under Act II of* 1888.—The decrease is due to the absence of public performances during the remaining months of the year.

9. *Fees from Travellers.*—This is the income from travellers halting at the Turner chattram over the minimum period of three days allowed under the rules. The institution was opened for the use of the public in the month of January 1899.

10. *Sale-proceeds of Lands and Buildings*—(1) *Sale of Land in Old Jalaripeta.*—The site on the Beach acquired by the removal of the fishermen has not been sold as yet, and there is no probability of any portion of it at least being sold before the close of the year. The sites notified for acquisition have been cleared of all the huts and some of the tiled houses; but there are still as many as 50 tiled houses to be acquired, in the absence of which the said sites cannot be levelled and allotted into blocks for sale.

(2) *Sale-proceeds of Land in Thepparavupaliem, Rs.* 1,300.—The income under this head represents the sale-proceeds of site sold in the new fishermen village to such of the fishermen as in the first instance refused land in exchange in the new village and subsequently applied for the same. The Council sanctioned the sale of the land at As. 4 per square yard in the interior and at As. 5 on the roadside. Rs. 1,252-14-0 were realized during the first eight months, and the balance can safely be expected to be realized within the close of the year.

11. *Sale of old materials.*—Some of the huts and almost all of the tiled houses acquired from the fishermen remained unsold at the end of the last year; these realized a sum of Rs. 525-4-0 by sales during the first eight months and Rs. 75 more may be expected to be realized within the year. Hence the entry of Rs. 600 in round figures.

12. *Sale-proceeds of Night-soil and Street-refuse.*—Since July there has been a great demand for street-refuse, and the collections under this head up to the end of November amount to Rs. 72-9-3. It is expected that Rs. 77-6-9 will be realized under this head within the close of the year.

13. *Income from markets, slaughter-houses and cart-stands.*—The increase, as compared with budget, is small and calls for no remarks.

14. *License-fees.*—The increase of Rs. 200 over the budget is due to the closer supervision and careful vigilance displayed by the out-door staff in enforcing the several

provisions of the Act under which these fees are realized. Rs. 451-6-6 were the receipts under this head during the first eight months, and Rs. 48-9-6 are expected to be realized within the close of the year.

15. *Grants from Government*—(1) *Education.*—As no students have been sent for normal training on behalf of this municipality, no grants can be expected from Government on this account.

(2) *Water-supply.*—Under G.O., No. 22 M., dated 11th January 1897, Government sanctioned a grant of Rs. 2,10,500 towards the water-supply scheme. Of this, Rs. 1,40,000 were paid in March 1897. Credit was therefore taken for the balance in the revised estimate for 1897-98; but under G.O., No. 618 M., dated 21st March 1898, paragraph 2, this was reduced to Rs. 50,000. It was reported to Government that the payment of the latter amount was refused by the local Treasury officer in the absence of instructions from the Accountant-General, and the Government was therefore requested to wire instructions to the Accountant-General. Subsequently, in its Order, Mis. No. 1222 M., dated 18th July 1898, Government observed that, as the Public Works Department has reported the expenditure incurred on this account during 1897-98 to be Rs. 25,364 and the requirements of 1898-99 to be Rs. 75,000, there was no necessity for paying up the balance of the grant. Hence the absence of any provision under this head in the revised estimate.

16. *Other grants and contributions*—(1) *Education.*—This represents the contribution paid by the Hindu College for the services of the drawingmaster as already stated in paragraph 29 of the Administration Report for 1897-98 printed in G.O., No. 1714 M., dated 11th October 1898.

(2) *Other Purposes*—(*a*) *Contribution from the Turner Chattram Committee.*—About the beginning of the year, the Turner Chattram Committee communicated with the Council that it was prepared to hand over the building and the property appurtenant thereto with a balance of Rs. 1,399-5-9 of the subscription collected and remaining at their disposal, and requested to be informed whether the Council would assume charge of the institution and the property. The Council resolved to take over the management under the circumstances represented seeing that the municipality will greatly be benefited by the arrangement.

The entry of Rs. 1,399-5-9 represents the sum handed over by the committee.

17. *Poor-house contribution* (*b*).—It is impossible to expect any collection under this head as observed in paragraph 30 of the Administration Report for 1897-98; hence the absence of any provision under this head in the revised estimate.

18. *Private scavenging fees.*—The demand for the current year, as anticipated in the budget, was Rs. 2,280; but this had to be raised to Rs 2,491-3-0 during the year owing to the revision of fees in the case of some latrines and the extension of the service in the case of others. At the time of the budget, it was thought that the year would close without any arrears under this head; but, on the contrary, the arrears at the beginning of the year amounted to Rs. 922-11-10 (Rs. 77-4-8 old arrears + Rs. 845-7-2 previous year).

The total demand both under current and arrears is therefore Rs. 3,413-14-10. Rs. 573-15-0 under current and Rs. 482-4-0 under arrears had been collected during the first eight months of the year. Rs. 1,417-4-0 under current and Rs. 240-7-10 under arrears will be the collections for the next four months of the year, allowing Rs. 200 to be written off as irrecoverable under arrears. The total collections for the year will therefore amount to Rs. 2,713-14-10. Hence the entry of Rs. 2,710 in round figures in the revised estimate.

19. *Fishery Rents.*—This is an item of fluctuating nature. The increase is due to brisk competition at the time of sales.

20. Other items of receipt call for no remark.

Expenditure.

21. *Grant I, New Works—Communications.*—For reasons already stated in paragraph 10 (1) *supra*, the budget provision of Rs. 1,000 for construction of roads could not be availed of; but as the new Dondaparti road was left uncompleted at the

beginning of the year and as culverts were necessary to provide drainage for surface water in new Thepparavupaliem, a sum of Rs. 867-1-6 was utilized for these purposes during the first eight months.

The Waltair-Vizianagram road and the Allipur new road were badly damaged during the heavy north-east monsoon owing to the absence of any provision for water-way. The Council have sanctioned the construction of culverts in the said roads at a cost of Rs. 150 to prevent the recurrence of any damage to these roads. Of this, Rs. 132-14-6 will be spent during the current year.

22. *Buildings.*—The budget provided Rs. 2,470 for the construction of "Robert's Patent incinerator" (Rs. 2,000) and for fitting up a double iron latrine (Rs. 470).

Under G.O., Mis. No. 1852 M., dated 31st October 1898, Rs. 2,000 were transferred to plague charges. Great difficulty had been experieneed in selecting a suitable site for fitting up the double iron latrine, and one was selected in November and an application was made for acquiring the site under the Land Acquisition Act. There is no probability of this site being acquired within the close of the year. This was therefore partly utilized for constructing temporary tatty latrines in the crowded part of the town and in the new Thepparavupaliem. During the last heavy north-east monsoon, the substantial thatched shed adjoining the tiled building in the sheep slaughter-house was totally destroyed, and the Council sanctioned the construction at a cost of Rs. 695, of a tiled shed in its place, with a view to prevent the annual recurring charges for re-thatching the same.

Rs. 100 are required to meet the cost of constructing additional temporary latrines within the close of the year.

The revised estimate will therefore be Rs. 102 + 795 = 897 or Rs. 900 in round figures.

23. *Drainage.*—When the budget was prepared, it was thought that the site acquired for laying out a sewage farm would be levelled and that plans and estimates for the same will have been submitted for the approval of the Sanitary Board by the end of March 1898; but it is now found that the site requires to be considerably raised and levelled.

In the new Thepparavupaliem it was found during the south-west monsoon that there was no provision for the drainage of surface water, with the consequence that the village was being flooded with each heavy down-pour of rain. At the instance of the Collector and on the advice of the Executive Engineer and the District Medical and Sanitary Officer, the Council sanctioned the construction at a cost of Rs. 879 of two deep channels—one to drain the surface water of the village (Rs. 426), and the other to drain the water from the slope of the hill (Rs. 453).

A further sum of Rs. 251 is also required for constructing new drains:—

	RS.
(1) Drain in front of Rali Sanyasi's house	28
(2) Do. of Post office	94
(3) Drain in Narayana Chundu street	129
Total ..	251

The expenditure under this head in the first eight months of the year was Rs. 69-1-6. The revised estimate will therefore be Rs. 1,199-1-6 or Rs. 1,200 in round figures. The increase over the budget is due to causes already explained.

24. *Water-supply.*—In May 1897 a sum of Rs. 1,50,000 was placed at the disposal of the Superintending Engineer, I Circle, for expenditure on water-works. The Executive Engineer, Vizagapatam Division, reports that the expenditure up to the end of December 1898 on this account was Rs. 54,220; but as the Government, in its Order, Mis. No. 1222 M., dated 18th July 1898, has already observed that the requirements for 1898-99 will be Rs. 75,000, the budget provision under this head has been removed.

The new Thepparavupaliem, whither fishermen have been removed, was deficient in water-supply. Two wells were therefore constructed at a cost of Rs. 263-14-11. The well near the bullock slaughter-house was provided with a platform costing Rs. 40-5-1. A well in new Dondaparty had sunk some feet and was in a precarious condition. The Council sanctioned the old well to be dismantled and a new one to be constructed at a cost of Rs. 212 in its stead with the internal diameter increased to 5 feet. A sum of Rs. 81 was spent for this purpose in the first eight months.

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

	RS.	A.	P.
(1) Well in new Dondaparty	132	6	0
(2) Platforms to four wells (Thepparavupaliem three and in cart-stand one)	194	0	0
Total ..	326	6	0

The revised estimate will therefore be Rs. 384-9-8 + Rs. 326-6-0 = Rupees 710-15-8 or Rs. 710 in round figures.

25. *Miscellaneous.*—A sum of Rs. 213-12-3 was spent in the first eight months of the year in effecting the following minor improvements to the New Jalaripeta in Thepparavupaliem:—

	RS.	A.	P.
(1) Reclaiming sites overgrown with prickly-pear	153	10	3
(2) Digging temporary side channels for surface drainage ..	34	1	0
(3) Cost of allotting building sites	26	1	0
Total ..	213	12	3

A sum of Rs. 200 will be required to meet the charges incurred under the first two items during the remaining period of the year.

The revised estimate will therefore be Rs. 413-12-3 or Rs. 410 in round figures.

26. *Repairs—Water-supply.*—The provision under this head is reduced to Rs. 180 with reference to actual requirements. It was thought at the time of the budget that there would be scarcity of water in the early part of the year; hence the large provision.

27. *Grant 2, Education—Normal Stipends.*—See remarks in paragraph 15 (i) *supra.*

28. *Other Items—Drawing Contingencies.*—The drawingmaster was supplied with models costing Rs. 30; hence the increase.

29. *Grant 3, Registration Contingencies.*—The provision under this head is reduced to Rs. 50 with reference to actual requirements.

30. *Conservancy Establishment.*—The increase of Rs. 150 in the revised estimate is due to the employment of a temporary Sanitary Inspector on Rs. 20 + 10 horse allowance, to look after the conservancy of the town in place of a senior certificated Sanitary Inspector whose services were transferred to "Plague."

31. *Grant 4, Choultry Establishment.*—(1) The provision under this head appertains to the salaries of the poor-house establishment. As already observed in paragraph 16 (2) *supra*, the Council assumed management of the chattram in 1898 and appointed a gumastah and sweeper on Rs. 3 and Rs. 2, respectively. In the month of November, the institution was supplied with utensils at a cost of Rs. 200, and security was taken from the gumastah whose pay was in consequence raised to Rs. 8. Hence the increase of Rs. 80 over the budget.

32. *Choultry Contingencies.*—A sum of Rs. 200 was sanctioned by the Council towards the purchase of utensils for the use of travellers halting at the chattram; when the building was handed over to the Council, the President of the Committee stipulated that a marble slab, with the names of the principal donors to the building together with their subscriptions inscribed on it, should be put up in a prominent part of the building. A sum of Rs. 114 was spent for this purpose. The building required some minor improvements which were effected at a cost of Rs. 60.

The budget allotment under this head represents the charges to be incurred towards feeding the inmates of the poor-house. The strength of this institution is kept as low as possible; a special scale of diet was brought into force during the year, and cost of dieting each inmate is one anna four pies per diem. Rs. 781 were spent on this account in the first eight months of the year, and Rs. 380 are required for the next four months.

The revised estimate will therefore be Rs. 895-13-8 + 614-2-4 = Rs. 1,510.

33. *Compensation for Lands.*—The Council sanctioned the entertainment of a surveyor and lascar for the purpose of surveying and estimating the value of tiled houses that are remaining unacquired in the Old Jalaripeta. In addition to this, the sale of old materials was entrusted to them under the supervision of two Councillors. The work has now been completed. Rs 170 were spent towards this establishment and contingencies; hence the provision.

34. *Grant 5, Office Establishment and Inspection.*—The budget provided for a Secretary on Rs. 150 per mensem; but on the representation of the Council that its financial position was not such as to enable it to have a Secretary, the Government, in G.O., Mis. No. 1475 M., dated 20th August 1898, sanctioned the postponement of the Secretary's appointment for this year. The Chairman had hitherto been granted a carriage allowance of Rs. 40 per mensem, but this did not find a place in the budget as suggested in paragraph 2 of G.O., No. 1465 M., dated 21st June 1897. Inasmuch as the appointment of a Secretary was postponed, the Council sanctioned a carriage allowance of Rs. 30 per mensem for the present incumbent from 1st April 1898.

35. The correspondence in the office has considerably increased during the year. There is no clerk entertained solely for this duty, and the superintendent of births and deaths was performing this duty some years since in addition to his other legitimate duties, with the result that the out-door work, viz., verification of daily reports, had entirely been neglected. The Government have on several occasions remarked on the defective condition of the vital statistics in this municipality. For the foregoing reasons, a temporary clerk for the office was sanctioned by the Council from September last on a salary of Rs. 20 per mensem, thus relieving the births and deaths superintendent to attend to his legitimate out-door duties.

Rs. 1,146 were spent in the first eight months of the year, and Rs. 668 are required under this head for the next four months as detailed below :—

	Rs.
(1) Office establishment	117
(2) Temporary establishment (clerk)	20
(3) Carriage allowance to Chairman	30
Total per mensem ..	167
For four months ..	668

The revised estimate will therefore be Rs. 1,146 + 668 = 1,814 or 1,810 in round figures.

36. *Repayment of Debt.*—Inasmuch as the loan of Rs. 2,10,500 sanctioned by Government for water-works had been completely paid up by the end of March 1898, the first instalment (Rs. 7,020) towards its repayment is due during the year. The second instalment of the loan due to the District Board will have to be paid within the close of the year.

The amount required for these will be Rs. 12,020. Rs. 5,000 have already been paid in May last towards the first instalment due to the District Board.

The revised estimate will therefore be Rs. 17,020.

37. *Interest.*—Rs. 4,473-2-0, being the first instalment of the interest due to Government for the current year, have been paid in September last. A similar amount will be required to meet the demand on account of the second instalment. Interest will have to be paid to the District Board on Rs. 20,000 for four months of last year and one month in the current year; since the first instalment due to it has

been paid in May last, interest will be due for the remaining eleven months on Rupees 15,000. The amount required for interest on this account will be Rs. 333-5-4 + Rs. 688 = Rs. 1,021-5-4.

The revised estimate will therefore be Rs. 8,946-4-0 + Rs. 1,021-5-4 + Rupees 10-3-0 (interest on account of last year) = Rs. 9,977-12-4 or Rs. 9,980 in round figures.

38. *Closing Balance.*—The revised estimate closes with a deficit of Rs. — 34,828 Municipal fund. The water-tax fund balance is Rs. 1,89,680.

The principal causes for this deficit in the Municipal fund balance are the non-realizations of the taxes on fixed demand (house, water and land-tax) till the commencement of October and the entire stoppage of collections through bill-collectors for three months from November to the end of January 1899, it having been discovered during audit in November last that several amounts appertaining to arrears had been misappropriated and were being made good and it was presumed that this was being done from the current collections.

No sooner was I appraised of this than orders were issued for the immediate withdrawal of the bill-books from the bill-collectors. The Assistant Inspector of Local Fund Accounts fully approved of my action.

Moreover, nothing had been realized of the credit taken under sale-proceeds of lands (Rs. 15,000), but an expenditure of Rs. 10,000 is to be incurred in repaying the loan advanced by the District Board together with Rs. 1,020 as payment towards interest.

The loss of Rs. 1,200 under tolls has also to be reckoned as one of the causes in bringing about this deficit.

As had already been stated in paragraphs 11, 13 and 15 of the Administration Report for 1897-98, printed in G.O., No. 1714 M., dated 11th October 1898, it is unnecessary to represent to Government that, within the first six months of the year, a sum of Rs. 19,846 appertaining to the arrears of 1897-98 had been realized. It was impossible to issue current bills with such heavy arrears unless an extensive staff of new bill-collectors was entertained. The current bills could not have been issued earlier as I had to dispose of 500 petitions under section 69 B or nearly one-seventh of the total number of houses registered.

—

Forwarded.

2. The principal points in both the budget and revised estimates have already been discussed with the Collector.

(Signed) J. M. TURING,
Asst. Collr. in charge of the Huzur Dn.

12*th March* 1899.

—

C. No. 749.

Submitted to Government.

2. Both the revised and budget estimates disclose a very serious state of affairs. The former is doubtless fairly correct, as it is prepared so very close to the end of the year that there is no margin for error. It closes with a deficit balance of Rs. 34,828. In fact, but for the accident of the Municipal Council having the water-works fund to draw on, its affairs must before now have come to a dead lock for want of funds. The reasons given in paragraph 58 of the memorandum account for this to some extent, but they are, in my opinion, totally inadequate as an excuse. The excuse for delaying the collections of the principal taxes until October is particularly futile. Were it accepted, it would be hopeless for the Council ever to recover its financial position. A short suspension of collections after the discovery of the defalcations in November was also no doubt necessary, but I do not see why it need have extended to three months. After securing the bill-books and suspending the bill-collectors and others who were under suspicion, I do not see why new bill-books should not have been issued to other bill-collectors and collections resumed.

3. The main cause of the Council's bankruptcy is slackness of collections, want of supervision and unbusinesslike habits generally.

4. The budget estimate for 1899–1900 closes with a *minus* balance of Rs. 11,370. This is bad enough, but I regard it as a most sanguine estimate and impossible of fulfilment. The estimated collections under the principal taxes are such that, there is very little reason to suppose, will ever be realised, and certainly there is nothing to support the Council's roseate forecast.

5. For instance, under tax on arts, 90 per cent. of current and 80 per cent. of arrear demand are budgeted for as receipts; under house-tax 95 per cent. of current and 100 per cent. of arrear demand (the latter being roughly Rs. 13,000); under water-tax 95 per cent. of current and 100 per cent. of arrears (the latter being Rs. 12,000), and under private scavenging fees 80 per cent. of the arrears.

6. It seems to me absurd to expect anything like this. Of the house and water tax arrears a fair proportion belong to the year 1897–98 and will be very hard to collect. It is probable that most of the arrears are due from the poorer tax-payers, and if the Council's anticipations are realized, some of these would have to pay three years' demand all at once. In the current year the Chairman accounts for his bad collections by saying that it was "impossible to issue current bills with such heavy arrears". The objection will apply with equal or greater force in the coming year. The estimate of collections must be regarded as unreasonably sanguine.

7. The anticipated receipt of Rs. 20,000 from the sale of lands is, I think, equally problematical. I believe there is some chance of some land being sold to a mercantile firm for nearly Rs. 10,000, but this, if received, will be about all. The sites rendered vacant by the removal of the fishermen's village are not, and are not likely soon to be, in a fit state either for sale or occupation.

8. There are other items of receipts which are either over-estimated or doubtful of realization, but the above are the chief.

9. Under expenditure some small savings may be effected by cutting out items which are not absolutely necessary. Among these I would put the proposed expenditure on the Beach road, which is a luxury, and the sewage farm which may very well wait. I would not cut out the Rs. 8,000 provided for acquisition of tiled houses, because by means of this expenditure alone can the scheme of removing the fishing village, and realizing something by sale of the sites, be completed, and until it is completed, it is money wasted and will produce no return. The same remark applies to the provision of Rs. 1,000 under new communications and Rs. 400 under miscellaneous for making these sites fit for disposal.

10. But however much the Government may see fit to cut off from the budgeted expenditure, it will be impossible to budget for a credit balance, or even, I think, if the collections be duly discounted, for as small a deficit as the Council anticipates. Heroic measures appear to be called for, and it may be necessary for Government to suspend the payment of interest on and the repayment of instalments of the water-tax loan. Whether, if Government should be pleased to adopt this step, it will be necessary to assume more direct control of the municipality until it regains a sound financial position, may be considered.

11. The District Board is willing, I understand, to postpone the repayment to it of the loan of Rs. 20,000, which it has made to the Council, and of which Rs. 5,000 has already been repaid. The Board is satisfied with the investment and requires to invest the money, which is an endowment. The President has, I understand, addressed the Chairman to this effect, and if this proposal is accepted, it will reduce the expenditure of the Council by Rs. 5,000 *minus* interest.

12. The delay in submitting the budget is appalling, and I think not satisfactorily excused. It reached me to-day only, and as it cannot be delayed, my examination of it has necessarily been hurried and incomplete.

VIZAGAPATAM,
13*th March* 1899.

(Signed) W. O. HORNE,
Collector.

From the Hon'ble Mr. G. H. STUART, M.A., Acting Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 20th March 1899, No. 3369.

Referring to the budget estimate of the Vizagapatam Municipality for 1899–1900, extracts from which I have just received, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted.

2. Under receipts, credit has been taken for a building grant of Rs. 250 from Provincial funds. This should be omitted as the municipality is not entitled to any grant from Provincial funds on that account.

3. The net expenditure proposed, excluding buildings, is Rs. 4,750 (Rs. 5,150—400) or about 5·5 per cent. of the estimated income of the municipality from taxation, markets and rents.

4. The heading "result grants" should be altered into "fixed and result grants."

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, 21st March 1899, No. 943-S.

I have the honour to state that I have no remarks to offer on the allotments made for vaccination and conservancy in the Vizagapatam Municipal budget for 1899–1900.

ORDER—No. 467 M., dated 29th March 1899.

The estimated receipts and charges of the Vizagapatam 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	3,11,536	2,41,200	1,66,000	1,56,370
Tax on Arts	2,986	4,480	4,720	5,000
,, Buildings and Lands	9,540	20,740	23,500	32,000
Water and drainage tax on Buildings and Lands	4,919	17,440	14,090	27,000
Tax on Vehicles and Animals	1,681	3050	3,790	3,130
,, Carts	394	740	910	770
Tolls	11,339	11,210	9,980	9,980
Realizations under special Acts	310	740	610	400
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	632	15,250	2,130	11,460
Conservancy Receipts	37	30	150	200
Fees and Revenue from Educational Institutions	44	40	40	70
Income from Markets and Slaughter-houses	1,823	1,820	1,820	3,770
License Fees	243	300	500	800
Other Fees	1,047	1,150	1,180	1,310
Fines under Municipal and other Acts	588	660	660	660
Grants and Contributions from Government	..	20,860	20	70,820
,, ,, Local Boards	700	700	700	700
,, ,, other bodies	49	160	1,430	30
Recoveries for Services to Private Individuals	1,805	2,280	2,720	3,410
Miscellaneous	342	380	440	430
Loans	60,500	..	..	14,500
Advances recovered	22	..	100	..
Total ..	99,498	1,02,030	69,490	1,86,440
Grand Total ..	4,11,034	3,43,230	2,35,490	3,42,730

Charges.	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Communications	2,419	1,000	1,000	1,900
Buildings	981	2,470	900	..
Drainage	485	1,000	1,200	..
Water-supply	1,59,262	2,62,090	710	2,62,000
Miscellaneous Public Improvements	76	100	410	400
Repairs—				
Communications	5,618	5,920	5,920	5,000
Buildings	321	700	700	930
Drainage	2,612	2,560	2,560	2,060
Water-supply	158	640	220	240
Establishment	831	860	860	860
Tools and Plant and other Stores	28	50	50	30
Contributions for Public Works	500	..	..	..
Total ..	1,73,291	2,77,390	14,530	2,73,420
GRANT 2—				
Training Schools	19	120	..	120
Municipal Schools—				
On the Salary-result System	1,301	1,250	1,250	1,050
Grants-in-aid—				
Salary Grants	769	900	900	900
Fixed and Result Grants	1,707	2,000	2,000	2,000
Building, Furniture, &c., Grants	362	210	210	160
Inspection	242	310	320	320
Miscellaneous	408	580	610	580
Total ..	4,808	5,370	5,290	5,130
GRANT 3—				
Hospitals and Dispensaries	2,400	2,600	2,600	2,600
Contributions	414	440	440	440
Vaccination	429	410	410	410
Registration of Births and Deaths	700	730	680	700
Conservancy, Road-cleaning and Road-watering	15,837	15,900	16,720	29,550
Total ..	19,780	20,080	20,850	33,700
GRANT 4—				
Lighting	2,652	2,620	2,620	2,620
Markets and Slaughter-houses	132	140	140	140
Choultries	2,321	1,390	1,980	120
Avenues	156	190	180	180
Public Garden, Survey of Land, Fire and other Charges	26,595	710	840	8,720
Total ..	31,856	5,050	5,760	11,780
GRANT 5—				
Supervision and Management	4,913	5,980	4,580	3,800
Repayment of Debt	..	13,870	17,020	3,890
Interest on Loan	8,843	9,680	9,980	9,140
Advances recoverable	1,529	..	1,180	..
Refunds	12	..	..	..
Grand Total ..	2,45,032	3,37,420	79,110	3,40,860
Balance	1,66,002	5,810	1,56,370	1,890

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 69,490 and Rupees 80,630, respectively, against Rs. 1,02,030 and Rs. 3,37,420 anticipated in the sanctioned budget. A decrease in the receipts, which occurs chiefly under the water and drainage tax, tolls, sale-proceeds of lands and grants from Government, is partly met by an increase under the taxes on arts, buildings, lands, vehicles, animals and carts, license fees, contributions from other bodies and private scavenging fees; while under charges, there is a decrease under Grants 1 and 5 which is partly counterbalanced by an increase under Grants 3 and 4, repayment of debt, interest on loan and advances recoverable. The realizations under the taxes on arts and lands during the first eight months of the year were unsatisfactory. The explanation of the short collections offered in paragraph 38 of the Chairman's memorandum cannot be accepted as adequate. In this connection, the attention of the Municipal Council is drawn to the Collector's remarks in paragraph 2 of his endorsement, in which the Government fully

concurs. The sanction of Government should have been obtained for the entertainment of (1) the temporary Sanitary Inspector on a salary of Rs. 20 and a horse allowance of Rs. 10, (2) the gumastah and sweeper on Rs. 8 and Rs. 2, respectively, for the Turner chattram, and (3) the temporary clerk on Rs. 20 for the municipal office referred to in paragraphs 30, 31 and 35 of the Chairman's memorandum. These are, however, now approved. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the Government considers that it will be sufficient to reserve a sum of Rs. 2,050 for plague charges. The provision made for this purpose will accordingly be reduced by Rs. 1,450. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,56,370, but as the funds appertaining to the water-works now under execution amount to Rs. 1,89,680, the general municipal funds close with a deficit of Rs. 33,310, which, as observed by the Collector in paragraph 3 of his endorsement, is due to slackness of collections and want of supervision over the work of the executive.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 1,88,290 against Rs. 69,490 in the revised estimate, the increase being chiefly under the principal taxes, sale-proceeds of lands, market rents and grants from Government. With reference to the Collector's remarks in paragraphs 4 to 7 of his endorsement, the estimated income from the taxes on arts, buildings and lands, the water and drainage tax and sale-proceeds of lands, will be reduced from Rs. 5,440, Rs. 35,190, Rs. 29,470 and Rs. 20,000, respectively, to Rs. 5,000, Rs. 32,000, Rs. 27,000 and Rs. 10,000. The grant of Rs. 250 expected from Provincial funds towards the construction of school buildings will be struck out, as advised by the Director in paragraph 2 of his letter read above. In order to enable the Municipal Council to provide for plague charges, however, credit will be taken for a loan of Rs. 14,500 from Government. The Municipal Council's proposal in paragraph 20 of the Chairman's letter to levy a license fee of annas 2 per square yard on all temporary obstructions in public streets is sanctioned.

4. *Charges* (1).—The probable charges are entered as Rs. 3,42,500 against the revised estimate of Rs. 79,110. There is an increase under all the grants except Grant 2, but it is partly counterbalanced by a fall under repayment of debt and interest on loan.

(2) *Grant 1.*—For want of funds, the allotments for New Works—Buildings and Drainage will be struck out.

(3) *Grant 2.*—The closure of the Jalaripeta fishermen's school proposed in paragraph 37 of the Chairman's letter is approved, but for want of funds the grant of a carriage allowance of Rs. 2 per mensem to the Inspecting Schoolmaster referred to in paragraph 38 cannot be sanctioned.

(4) *Grant 3.*—The remarks of the Surgeon-General on the allotment for hospitals and dispensaries should be expedited. The entertainment of four additional maistries—two on Rs. 6 each and two on Rs. 5-8-0 each—and of a clerk on Rs. 12-8-0 for the private scavenging service proposed in paragraph 45 is sanctioned. The provision for plague charges will be raised from Rs. 2,700 to Rs. 14,470, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(5) *Grants 4 and 5.*—In the existing state of the municipal finances, the entertainment of an additional lamp-lighter on Rs. 4 and the provision of Rs. 600 for putting up additional lights will be disallowed. The abolition of the establishment attached to the poor house and of the post of a bill-collector on Rs. 6 proposed in paragraphs 53 and 57 of the Chairman's letter is sanctioned. For want of funds, the provision made for the salary of the Secretary will also be struck out. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be reduced from Rs. 380 to Rs. 358 or Rs. 360 in round figures.

5. *Debt, closing balance, &c.*—The suggestions made by the Collector in paragraphs 10 and 11 of his endorsement to suspend the payments to Government on account of interest and principal of the water-works loan and to postpone the repayment to the District Board of the loan of Rs. 20,000 should form the subject of a separate communication. Meanwhile, the allotment for the repayment of the Government loan will be reduced from Rs. 7,020 to Rs. 3,890 with reference to actual requirements, and that for the repayment of the loan to the District Board will be struck out. As revised by Government, the budget closes with a balance of Rs. 1,890, or only 2·0 per cent. of the estimated ordinary receipts. Every effort should be made to increase this by promptly realizing the arrears of taxes outstanding, and by effecting economies wherever possible in the course of the year.

6. The delay of nearly two months and-a-half in submitting the budget is very discreditable and should not be allowed to recur.

7. If the loan of Rs. 14,500 from Government, 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, Vizagapatam.
" Collector of Vizagaptam.
" President, District Board, Vizagapatam.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer.
" Plague Commissioner.
" Financial Department.
Editors' Table.

Exd. Shaik Karim.

Papers to be read in Proceedings :—

Current No. 8387 of 1899, dated 11th March from the Chief Vizagapa
Current No. 8744 of 1899, dated 20th March from the Director of P. I.
Current No. 8782 of 1899, dated 21st March from the Sanitary Commr
Current No. of 189 , dated from the

Order.

No. 467 M. dt 29/3/99

The estimated receipts and charges of the Vizagapatam 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.

Submitted to the Hon for perusal as desired by the Secretary.
VR 6/4/99

	Actuals, 1897-98	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899-900.	
	Rs.	Rs.	Rs.	Rs.	
Balance brought forward	31536	24200	11600	~~15000~~	15630
Tax on Arts	2986	4480	4720	~~5720~~	5000
Tax on Buildings and Lands	9540	20740	23500	~~32190~~	32000
Water and drainage Tax on Buildings and Lands ..	4919	17440	14090	~~29470~~	27000
Tax on Vehicles and Animals	1681	3050	3790	3130	
Tax on Carts	394	740	910	770	
Tax on Private Menial and Domestic Male Servants ..					
Tolls	11839	11210	9980	9980	
Realizations under Special Acts	310	740	610	400	
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	632	15250	2130	~~11460~~	11460
Conservancy Receipts	37	30	150	200	
Fees and Revenue from Educational Institutions ..	44	40	40	70	
Do. from Medical Institutions					
Income from Markets and Slaughter-houses	1823	1820	1820	3770	
License fees	243	300	500	800	
Other fees	1047	1150	1180	1310	
Fines under Municipal and other Acts	588	660	660	660	
Interest on Investments and premium on Loans ..					
Grants and Contributions from Government	..	208.60	20	~~74270~~	70820
Do. from Local Boards	700	700	700	700	
Do. from other bodies	487	160	1430	30	
Recoveries for services to private individuals	1805	2280	2720	3480	
Miscellaneous	342	380	440	430	
Loans	60500	"	"	14500	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund					
Advances Recovered	22	"	100	"	
Total ..	99498	102030	69490	~~100990~~	186440
Grand Total ..	411034	343230	235240	~~343440~~	342750

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	2419	1000	1800	1900	
Buildings	981	2470	900	~~2470~~	
Drainage	485	1000	1200	~~700~~	
Water-supply	15925	262090	710	26200	
Miscellaneous Public Improvements	76	100	410	400	
Repairs—					
Communications	5618	5720	5720	5500	
Buildings	321	700	700	930	
Drainage	2612	2560	2560	2600	
Water-supply	158	640	220	240	
Miscellaneous Public Improvements					
Establishment	831	860	860	860	
Tools and Plant and other Stores	28	50	50	30	
Contributions for Public Works	500	"	"	"	
Total	173291	27390	14530	~~276070~~	273420
GRANT 2.					
Training Schools	19	120	"	120	
Municipal Schools—					
(*a*) On the Salary System					
(*b*) On the Salary Result System	1301	1250	1250	1050	
Grants-in-Aid—					
(*a*) Salary Grants	769	900	900	900	
(*b*) Result Grants	1707	2000	2000	2000	
(*c*) Building, Furniture, &c., grants	362	210	210	160	
Inspection	242	310	320	~~540~~	320
Miscellaneous	408	580	610	580	
Total	4805	5370	5290	5150	
GRANT 3.					
Hospitals and Dispensaries	~~2400~~	2600	2600	2600	
Contributions	414	440	440	440	
Vaccination	~~429~~	410	410	410	
Registration of Births and Deaths	700	730	680	700	
Conservancy, Road-cleaning and Road-watering	15837	~~16020~~ 15900	~~16170~~ 16720	~~17750~~	29550
Total	19780	~~22200~~ 20630	~~22800~~ 20850	~~21980~~	33700
GRANT 4.					
Lighting	2652	2620	2620	~~3870~~	2620
Markets and Slaughter-houses	132	140	140	140	
Choultries	2321	1390	1980	120	
Traveller's Bungalows					
Avenues	156	190	180	~~490~~	180
Public Garden, Survey of Land, Fire and other Charges.	26595	710	840	8720	
Total	31856	5050	5760	~~12440~~	11780
GRANT 5.					
Supervision and management	4913	5980	4580	~~6270~~	3800
Repayment of Debt	"	13870	17020	~~19660~~	3890
Interest on Loan	8843	9680	9980	9140	
Advances Recoverable	1529	"	1180 ~~1470~~	"	
Refunds	13	"	"	"	
Discount					
Pensions and Gratuities					
Investments					
			9		
			7180		
Grand Total	245033	337420	~~360410~~	~~344520~~	340860
Balance	166001	5810	~~45850~~ 15630	~~620~~	1880

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs.69,490 and Rs.80,630, respectively, against Rs.1,02,030 and Rs.3,37,420 anticipated in the sanctioned budget. A decrease in the receipts which occurs chiefly under the water and drainage tax, tolls, sale-proceeds of lands and grants from Government is partly met by an increase under the taxes on arts, buildings, lands, vehicles, animals and carts, license fees, contributions from other bodies and private scavenging fees; while under charges, there is a decrease under Grants 1 and 5 which is partly counterbalanced by an increase under Grants 3 and 4, repayment of debt, interest on loan and advances recoverable. The realizations under the taxes on arts and lands during the first eight months of the year were unsatisfactory. The explanation of the short collections offered in para.38 of the Chairman's memorandum cannot be accepted as adequate. In this connection, the attention of the Municipal Council is drawn to the Collector's remarks in paragraph 2 of his endorsement in which the Government fully concurs. The sanction of Government should have been obtained for the entertainment of (1) the temporary Sanitary Inspector on a salary of Rs.20 and a horse allowance of Rs.10, (2) the

gumastah

astah and sweeper on Rs.8 and Rs.2, respectively, for the Turner Chattram and (3) the temporary clerk on Rs.20 for the Municipal office ~~and the cost of these establishments to be met from the Chairman's~~, referred to in paragraphs 30, 31, ~~32~~ and 35 of the Chairman's Memorandum. These are, however, now approved. With reference to G.O. No.285, Financial, dated 22nd February 1899, communicated with G.O. No.534 L., dated 8th March 1899, the Government considers that it will be sufficient to reserve a sum of Rs.2,050 for plague charges. The provision made for this purpose will accordingly be reduced by Rs.1,450. The balance to be carried forward to the ensuing year's budget will then be Rs.1,56,3~~1~~0, but as the funds appertaining to the water-works now under execution amount to Rs.1,89,680 the general municipal funds close with a deficit of Rs.~~3~~3,3~~1~~0, which, as observed by the Collector in para.3 of his endorsement, is due to the slackness of collections and want of supervision over the work of the executive.

vide para.38 of the Ch's memo.

BUDGET ESTIMATE FOR 1899-1900.

3. RECEIPTS. The receipts for the ensuing year are put down at Rs.1,88,290 against Rs.69,490 in the revised estimate, the increase being chiefly under the principal taxes, sale-proceeds of lands, market rents and grants from Government. With reference to the Collector's remarks in paragraphs 4 to 7 of his endorsement, the estimated income from the taxes on arts, buildings and lands, the water and drainage tax and sale-proceeds of lands, will be reduced from Rs.5,440, Rs.35,190, Rs.29470 and Rs.20,000, respectively, to Rs.5,000 Rs.32,000, Rs.27,000 and Rs.10,000. The grants of Rs.250 expected from Provincial Funds towards the construction of school-buildings will be struck out, as advised by the Director in para.2 of his letter ~~r~~ read above. In order to enable the Municipal Council to provide for plague charges, however, credit will be taken for a loan of Rs.14,500 from ~~Imperial Funds~~ Government. The Municipal Council's proposal in para. 20 of the Chairman's letter to levy a license fee of annas 2 per square yard on all temporary obstructions in public streets is sanctioned.

4 CHARGES (1). The probable charges are entered as Rs.3,42,500 against the revised estimate of Rs.79,1~~1~~0. There is an increase under all the grants except Grant 2, but it is partly counterbalanced by a fall under repayment of debt and interest on loan.

(2) GRANT 1. For want of funds, the allotments for New Works- Buildings and Drainage- will be struck out.

(3) GRANT 2. The closure of the Jalaripeta

...ipeta fisherman's school proposed in ...asta...ra.37 of the Chairman's letter is ap...ecti...proved, but for want of funds the grant of the... a carriage allowance of Rs.2 per mensem to ...cip... the Inspecting Schoolmaster referred to in para.38, cannot be sanctioned.

(4) GRANT 3. The remarks of the Surgeon-General on the allotment for hospitals and dispensaries should be expedited. The entertainment of four additional maistries two on Rs.6 each and two on Rs.5-8-0 each and of a clerk on Rs.12-8-0 for the private scavenging service proposed in para.45 is sanctioned. The provision for plague charges will be raised from Rs.2,700 to Rs.14,470 with reference to G.O. No.1259, Financial, dated 28th December 1898, communicated with G.O. No.44 L., dated 11th January 1899.

(5) GRANTS 4 and 5. In the existing state of the municipal finances, the entertainment of an additional lamp-lighter on Rs.4 and the provision of Rs.600 for putting up additional lights will be disallowed. The abolition of the establishment attached to the poor house and of the post of a bill collector on Rs.6 proposed in paragraphs 53 and 57 of the Chairman's letter are sanctioned. For want of funds, the provision made for the salary of the secretary will also be struck out. With reference to G.O. No.2250 L., dated 25th November 1898, the contribution for the central office establishments will be reduced from Rs.380 to Rs.358

Vide paras. 51 & 52 of the Civil letter.

Vide G.O. No 1475-m L 20.8.98

Rs.358 or Rs.360 in round figures.

5. DEBT - CLOSING BALANCE &c.

The suggestions made by the Collector in paras.10 and 11 of his endorsement to suspend the payments to Government on account of interest and principal of the water-works loan and to postpone the repayment to the District Board of the loan of Rs.20,000, should form the subject of a separate communication. Meanwhile, the allotment for the repayment of the Government loan will be reduced from Rs.7,020 to Rs.3,890 with reference to actual requirements, and that for the repayment of the loan to the District Board will be struck out. As revised by Government, the budget closes with a balance of Rs.1840 or only 2.0 per cent of the estimated ordinary receipts. Every effort should be made to increase this by promptly realizing the arrears of taxes outstanding, and by effecting economies wherever possible in the course of the year.

6. The delay of nearly two months and a half in submitting the budget is very discreditable and should not be allowed to recur.

7. If the loan of Rs.14,600 from ~~Imperial~~ Governm...

~~ial Funds~~ for which credit has been
aken in para.3 supra be not sanctioned
by the Government of India, the budget
will have to be recast.

V.R
23/3/99

29/3/99 Let these see after issue. Despatched to the Chairman in Mail. 6/4/99

Seen
A.L. 8.4.99

To
The Financial Department for
counter initials with reference to
the portion marked in red pencil
in para 3. of the draft.

To
The Chairman M.C. Vizagapatam
.. Collector of do
.. President Dt. Bd do
.. Accountant General
.. Director of Public Instruction
.. Surgeon General
.. Sanit. Board
.. Sanit. Commr.
.. .. Engr.
.. Plague Commr.
.. Financial Departt.
Editors' Table.

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29/4/99
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N.B.
In the Memo plac
the provision mad
2nil dated 22
has been red
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Mar

e estimates
le in f.o. No 285 P
d February 99
ced by Rs 20. vide
P&J No 2nil dated 22d R
99 -

Y. This shown as 14000 in f.o 355 2nil
dated 10th March 1899. S

Financial Depar

Note

With reference to G.O
285 Financial, dated 22nd Februar
1899 and G.O. No 1259 Financial,
dated 28th December 1898, the L.
and M. Department has provided
in the budget of the Vizagapatam
municipality Rs 2,050 and Rs
14,470 for the current and ensuing
years respectively on account of plague.

It is proposed to meet the
expenditure for 1899-900 by taking
credit for a loan of Rs 14,500 from the
Imperial Funds. As stated in para
of the draft below, the budget will ha
to be recast if the loan applied fo
is not sanctioned by the Government
India. The amount is Rs 500
more than that entered
P&J
29.3.99
G.O. No. 355 2nil, D 10th Mar
1899. Provided the L.B.
keeps within the total amou
(4 lakhs) sanctioned for
loans to local bodies th
is no objection to the

…e proposed in this case.

…lk. CS.

The draft may, if it is suit…, be

…d.

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…partment for

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…d in red pencil

…aft.

…Editor's Table.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1899 1900.

	1899 1900.		Budget	Revised	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99.	
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—					
Municipal Fund		34830 . .	241200 . .	25588 . .	311536 2 10
Endowments					
Water-tax Fund		189680		191590	
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	4300 . . / 1100		4440 . .	4680 . .	2985 8
b. Tax on buildings section 63) ..	31300 . . / 3060		19880 . .	22080 . .	9337 10 6
c. Tax on lands (section 63) ..	800 . .		830 . .	1390 . .	202 11 6
d. Water and drainage tax on buildings and lands (sec. 75)..	26650 . . / 2800		17420 . .	14070	4919 2 .
e. Tax on vehicles with springs and palanquins (section 77) ..	1700 . .		1480 . .	2030 . .	863 . .
f. Tax on animals (section 77) ..	1390 . .		1530 . .	1720 . .	818 . .
g. Tax on carts and other vehicles without springs (section 85) ..	750 . .		720 . .	890 . .	394 . .
h. Tolls (section 91)—					
Gross receipts	9980 . .		11210 . .	9980 . .	11839 2 .
Less Local Fund share ..					
i. Penalties on account of—					
i. Tax on arts	40 . .		40 . .	40 . .	. . .
ii. Tax on buildings ..	20 . .		20 . .	20 . .	. . .
iii. Tax on lands	10 . .		10 . .	10 . .	. . .
iv. Water and drainage tax on buildings and lands ..	20 . .		20 . .	20 . .	. . .
v. Tax on vehicles, &c. ..	20 . .		20 . .	20 . .	. . .
vi. Tax on animals	20 . .		20 . .	20 . .	. . .
vii. Tax on carts, &c.	20 . .		20 . .	20 . .	. . .
viii. Evasion of tolls		83980 . .			
3 REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents	300 . .		640 . .	560 . .	. . .
c. Fees under Act II of 1888 ..	100 . .	400 . .	100 . .	50 . .	310 . .
Carried forward ..		84380 . .	58400 . .	57600 . .	31668 2 .

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

—	Details of Minor Heads.	Totals of Major Heads.	Budget Estimate for 1898-99.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	1899-1900				
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		84380 . .	58400 . .	57600 . .	31668 2 .
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	70 . .		70 . .	70 . .	81 10 11
ii. Rent of buildings ..					
iii. Avenue receipts	50 . .		50 . .	50 . .	97 1 6
iv. Fees from Travellers' Bungalows	40 . .			10 . .	
b. i. Sale-proceeds of lands and buildings	20000 . .		15000 . .	1300 . .	
ii. Produce of lands, gardens, &c.	100 . .		100 . .	100 . .	43 7 6
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	1200 . .		30 . .	600 . .	409 10 3
c. Conservancy receipts—					
Sale-proceeds of night soil, street refuse, &c. ..	200		30 . .	150 . .	36 10 9
d. i. Fees from Educational institutions	70 . .		40 . .	40 . .	44 1 .
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	1850 . .		590 . .	600 . .	588 5 8
ii. „ slaughter-houses.	1920 . .		1230 . .	1220 . .	1234 6 3
g. Other fees—					
i. Warrant fees	270 . .		100 . .	100 . .	} 17 8 .
ii. Distraint fees	80 . .		50 . .	50 . .	
iii. License fees	800 . .		300 . .	500 . .	243 . 6
iv. Cartstand fees	950 . .		990 . .	1020	1029 5 3
v. Other fees	10 . .		10 . .	10 . .	- 8 .
h. Fines under Municipal and other Acts	660 . .		660 . .	660 . .	588 2 2
		28270 . .			
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		112650 . .	77650 . .	64080 . .	36081 1 9

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

—	Details of Minor Heads.	Totals of Major Heads.	Budget Estimate for 1898-99.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	1899-1900.				
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		112650 . .	77650 . .	64080 . .	36081 1 9
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal Stipends ..	70 . .		70		
Buildings	250 . .				
Municipal Schools ..					
Other purposes	230 . .		270 . .		
ii Medical					
iii. Other purposes—					
Communications ..					
Water-supply	70500 . .		20500 . .		
Drainage					
Sanitation					
Other purposes ..	20 . .	71070 . .	20 . .	20 . .	
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes ..	700 . .	700 . .	700 . .	700 . .	700 . .
c. Other grants and contributions—					
i. Education	30 . .	30 . .		30 . .	12 8 .
ii. Medical					
iii. Other purposes			160 . .	1400 . .	34 . .
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	3400 . .		2280	2710 . .	1802 6 11
ii. Other purposes	10 . .	3410 . .		10 . .	3 . .
b. Other items—					
i. Fishery rents	360 . .		310 . .	370 . .	314 9 6
ii. Refunds of Expenditure of previous year	20 . .		30 . .	30 . .	11 12 .
iii. Fee for numbering carts, &c.	30 . .		20 . .	20 . .	7 14 .
iv. Other items	20		20 . .	20 . .	7 8 .
		430 . .			
Carried forward ..		188290	102030 . .	69390 . .	38975 10 2

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vizagapatam during the official year 1897-1900—cont.

—	1897-1900. Details of Minor Heads.	1897-1900. Totals of Major Heads.	Budget Estimate for 1898-99.	Revised 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 ..		188290 . .	102030 . .	69390 . .	38975 10 2
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank					
b. Loans—					
i. From Government ..					60500 . .
ii. In the market from private individuals					
c. Realizations of sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					21 13 3
ii. Others				100 . .	
Total, Receipts ..		188290 . .	102030 . .	69490 . .	99497 7 5
Grand Total ..		343140 . .	343230 . .	235492 . .	411033 10 3

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first—all classes.
2. Tax on buildings is levied at 8·5 per cent. and tax on lands at 8·5 annas 4 per cent. of rent value. for every 80 square yards.
3. Water and drainage tax on buildings and lands is levied at 8 per cent. on the house-tax payable & 4 per cent on other parts of the town
4. Tax on vehicles and animals is levied at ——— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4—-—- per cart per annum.
6. Tolls are levied at ——— the maximum rates.
7. License-fees are levied at the rates sanctioned in G O s 31-1-96, 535 2-3-96, 622 30-1-98.
8. The house-tax registers were last revised in the official year and the land-tax registers in the official year.
9. The total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Krishnaswami
Chairman

558 M
27-3-96

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1897-1900.

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.	

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

—	1899-1900. Details of Minor Heads.	1899-1900. Totals of Major Heads.	Budget Estimate for 1898-99.	Revised 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.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	1900 . .		1000 . .	1000 . .	2419 7 1
b. Buildings	2400 . .		470 . .	900 . .	980 15 2
c. Drainage	750 . .		1000 . .	1200 . .	484 13 5
d. Water-supply	262000 . .	264500 . .	262090 . .	710 . .	189262 7 5
e	400 . .		100 . .	410 . .	766 3
2. Repairs—					
a. Communications	5000 . .		5920 . .	5920 . .	5617 15 3
b. Buildings	930 . .		700 . .	700 . .	320 13 8
c. Drainage—					
i. Repairs to works	500		1000 . .	1000 . .	1079 4 1
ii. Establishment for flushing drains, &c.	1560 . .		1560 . .	1560 . .	1532 9 2
d. Water-supply—					
i. Repairs to works, machinery, &c.	200 . .		600 . .	180 . .	121 14 7
ii. Establishment	40 . .	8230 . .	40 . .	40 . .	36 . .
iii. Contingencies	860 . .	860 . .	860 . .	860 . .	830 4 1
3. Establishment—	30	30 . .	50 . .	50 . .	27 10 .
4. Tools and Plant and other stores.					
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					600 . .
c. To others for public works ..					
Total, Grant 1 ..		27670 . .	275390 . .	14530 . .	173291 2 2
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	120		120 . .		19
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies		120			
Carried forward ..		120	120 . .		19

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

—	1899-1900. Details of Minor Heads.	1899-1900. Totals of Major Heads.	Budget Estimate for 1898-99.	Revised 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 ..		120	120		19 . .
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Result System—					
a. Fixed Payments	720 . .		850	850 . .	835 15 7
b. Result Stipends	160 . .		200	200 . .	260 4 .
c. Contingencies	170 . .	1050 . .	200 . .	200 . .	205 . .
3. Salary Grants	900	900	900	900	768 9 4
4. Result Grants	2000	2000	2000	2000 . .	1706 12 .
5. Building, furniture, &c., Grants.	160 . .	160	210 . .	210 . .	362 6 9
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300		300	300	220 . .
ii. Contingencies	40 . .	340 . .	10	20	22 . .
7. Miscellaneous—					
a. Common gymnasium—					
i. Establishment	180		180	180	130 . .
ii. Contingencies	10	190 . .	20 . .	20 . .	
b. Common Drawing Master—					
i. Establishment	360 . .		360 . .	360 . .	262 11 .
ii. Contingencies	30 . .	390	20 . .	50 . .	14 14 .
c. Other items					
Total, Grant 2 ..		5150	5370	5290	4807 8 8
GRANT 3.—(*Sanitation and Medical Services*)					
1. Hospitals and Dispensaries—					
a. Establishment					
b. Medicines and Supplies					
c. Diet of Patients					
d. Sundries and Contingencies ..					
e. Contributions to ~~Local Boards~~ Civil Dispensary &c., &c., &c. ..	2600 . .	2600	2600 . .	2600 . .	2400 . .
Carried forward ..		2600 . .	2600 . .	2600 . .	2400 . .

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

—	1899-1900. Details of Minor Heads.	1899-1900. Totals of Major Heads.	Budget Estimate, 1898-99.	Revised 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 ..		2600 . .	2600 . .	2600 . .	2400 . .
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College	190 . .		190 . .	190 . .	225 . .
ii. Sanitary Inspection ..	190 . .		190 . .	190 . .	140 . .
iii. Medical Reserve staff ..	60 . .		60	60	49 . .
		440 . .			
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	220 . .		220 . .	220 . .	216
b. Contingencies	190 . .		190 . .	190 . .	213 8 7
c. Contributions to Local Boards ..		410 . .			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establlshment	630 . .		630 . .	630 . .	627 2 9
b. Contingencies	70 . .		100 . .	50 . .	72 6 10
		700 . .			
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	8530 . .		8500 . .	8530 . .	8548 10 5
				120	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	2820		3300 . .	3300 . .	3108 14 10
b. Private scavenging—					
i. Establishment	2540		2120 . .	2120 . .	2079 14 6
ii. Contingencies, such as cost of scavenging carts, &c.	140 . .		300 . .	300 . .	486 9 .
c. Cholera charges (Macao) ..	3450 . .		3500 . .	3500 . .	1427 13 4
d. Contingencies	300 . .		300 . .	300 . .	185 5 1
		17780			
&c., &c, &c. ..					
Total, Grant 3 ..		21930 . .	22200 . .	22300 . .	19780 5 4

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

—	1899-1900. Details of Minor Heads.	1899-1900. Totals of Major Heads.	Estimate for 1898-99.	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	670 . .		620 . .	620 . .	612 2 3
b. Contingencies	2600 . .		2000 . .	2000 . .	2039 12 .
		3270 . .			
2. i. MARKETS—					
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment	130 . .		130 . .	130 . .	131 10
b. Contingencies	10 . .		10 . .	10 . .	. 10 .
		140			
3. CHOULTRIES—					
a. Establishment	120 . .		390 . .	470 . .	384 . .
b. Contingencies		120 . .	1000 . .	1510 . .	1937 4 10
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—					
a. Establishment	170 . .		170	170	156 .
b. Contingencies	20 . .		20	10	. 1 .
		190			
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.	20 . .		40 . .	20 . .	12 8 .
7. SURVEY OF LAND		20			
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	50 . .		20 . .		20 . .
		50 . .			
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		3790	4400 . .	4940 . .	5294 . 1

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

—	189 - 9. Details of Minor Heads.	189 - 9. Totals of Major Heads.	Budget Estimate for 1898 -99.	Revised 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 ..		3790 . .	4400 . .	4940 . .	5294 . 1
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes	30 . .		30 . .	30 . .	
iii. Printing	400 . .		400	400	424 11 9
iv. Compensation for lands	8000 . .			170 . .	25989 11 2
v. Other items	220 . .	8650 . .	220 . .	220 . .	147 10 3
Total, Grant 4 ..		12440 . .	5050 . .	5760 . .	31856 1 3
GRANT 5—					
a. General Establishment—					
i. Office Establishment ..	2840 . .		2870 . .	1470 . .	1403 5 8
ii. Inspection			330 . .	330 . .	282 10 8
b. Collection of Municipal Taxes—					
i. Establishment	1260 . .		1330 . .	1330 . .	1318 . .
ii. Purchase of account books paper, money-boxes, ropair to out-posts, &c.	270 . .		270 . .	270 . .	619 10
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	520 . .		800 . .	800 . .	829 3 4
e. Contributions for the Central office and Audit establishments ..	380 . .		380 . .	380 . .	460 . .
		5270 . .			
Total, Grant 5 ..		5270 . .	5980 . .	4580 . .	4912 13 8
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	12020 . .		13870 . .	17020 . .	
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 ..	9140 . .		9680 . .	9980 . .	8842 9 1
		21160			
Total, Grant 3 ..		21930 . .	22200 . .	22300 . .	19780 5 4

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

—	1899 1900. Details of Minor Heads	1899 1900. Totals of Major Heads.	Budget Estimate for 1898 -99.	Revised 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				190 . .	
b. Others				1000 . .	1528 15 9
Refunds of other than current collections ..					12 8 .
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		342520	337420 . .	80640 . .	245031 15 11
Balances—					
a. Municipal Fund		-11370	5810 . .	34828 . .	-22688 4 11
b. Endowments			- -		
c. Water and Drainage Tax Fund ..		11990 . .		189680 . .	188689 15 3
Grand Total ..		343140 . .	343230 . .	235492 . .	411033 10 3

NOTE TO STATEMENT II.

Position of the Municipality of Vizagapatam *on 31st March* 1899 1900

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 –9 .	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A P	
(a)	Communications				
1	Construction of road in the site				
2	acquired by the removal of				
3	Jalarupetta			1000 . .	
4	Do Bungarummapetta			500 . .	
5	Do of a culvert on Dyce road in Wallair			150 . .	
	Minor culvert in Toon.			50 . .	
	Do new parapet wall in wallair			200 . .	
	Total ..			1900 . .	
(b)	Buildings				
1	Fitting double iron latrine			570 . .	
2	Reconstruction of the School				
3	building in Toon.			500 . .	
	Constructing compound wall to the Turner Chaulty			930 . .	
4	Temporary moveable galvanized iron latrines			250 . .	
5	Do tatty latrines			150 . .	
	Total ..			2400 . .	

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

Part I.—New Works—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 –9 .	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1	Laying out Sewage farm			700 . .	
2	For constructing minor				
3	drains			50 . .	
	Total ..			750 . .	
(d)	Water-supply				
1	Kannumtiwaka water				
2	project			262000 . .	
3					
	Total			262000 . .	
(e)	Miscellaneous Public Improvement				
	Levelling site acquired and allotting same into House sites.			400 . .	
	Total ..			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							
1	Repairing Main road.				1100	.	.	Total mileage of roads, streets, lanes, &c., in the town.
2	District Board road lying within Municipal limits							Metalled or Gravelled } 37-2-167 Unmetalled. 5-4-169 Sattawaya 2-6-6,2 45-1-15-8
	1 Boodara road 200.							
	2 Pontoon Bridge road 200.				600	.	.	
	3 Jail road. 200							Total mileage under maintenance.
3	Roads in Railway Colony							
4	Do Beach road in Veyangoram Bandstand road				700	.	.	Metalled or Gravelled } 31-4-- Unmetalled. 3--
5	Do Minor roads in the Town.				800	.	.	34-4--
6	Maintenance of side Channels.				1500	.	.	
7	Repairs & parapet walls.				100	.	.	
8	Do & bridges and Culverts.				100	.	.	
					100			
	Total ..				200	.	.	

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	Repair Sheep slaughter house				75	.	.	
2	Do Bull Do				75	.	.	
3	Do Poor House				300	.	.	
4	Do Rest house including market, Ross hill, and Rear Dykes tank				180	.	.	
5	Do Turner Chattram				150	.	.	
6	Petty repairs & Masonry Latrines				150	.	.	
	Ladcar							
	Deduct Fines							
	Add Contingencies arrears for last ye							
	Balance							
	Total ..				930	.	.	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(c)	Drainage			
1	Removing silt and sand from drains		250 . .	
2	Bailing out sewage water		150 . .	
3	Repairing drains in Town		100 . .	
	Total ..		500 . .	
(d)	Water-supply			
1	Removing silt from wells.		50 . .	
2	Petty repairs to wells.		50 . .	
3	Repairs to platforms and parapet walls to wells.		100 . .	
	Total ..		200 . .	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. P.	Rs. A. P.
Grant 1.—2. *c* Drainage—			
Overseers			
Drain cleaners at Rs 3-4-0 each ..	37	120 4 .	1443 . .
water women at Rs 2-0-0 do	5	10 . .	120 . .
Total ..	42	130 4 .	1563 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			1563 . . Rs 156 in previous figures
d. Water works—			
Oversesrs			
Watchmen	1	3 . .	36 . .
Total ..	1	3 . .	36 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			36 . . Rs 36 in previous figures
3. General—			
Overseers (.40 + 12 Horse allowance.) ..	1	52 . .	624 . .
Maistries	1	12 . .	144 . .
Lascar	1	4 . .	48 . .
Total ..	3	68 . .	816 . .
Deduct Fines and Stoppages ..			. . .
Add ~~arrears for last year paid this year~~ Contingencies ..			44 . .
Balance (Statement II) ..			860 . .

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	2	10	.	.	120	.	.
Total ..	2	10	.	.	120	.	.
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 Fort Day School Head Master	1	12	.	.	144	.	.
Asstt Master	1	10	.	.	120	.	.
Do Do	1	5	.	.	60	.	.
Telugu teacher	1	6	.	.	72	.	.
Peon	1	2	.	.	24	.	.
							420——
2. Do Night School. Head Master	1	6	.	.	72	.	.
Peon	1	2	.	.	24	.	.
							96——
3. Chengalvarayapetta School. Head Master	1	9	.	.	108	.	.
Asstt Do	1	6	.	.	72	.	.
Peon	1	2	.	.	24	.	204——
Total ..	10	60	.	.	720	.	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		
2	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	25	.	.	300	.	.
Total ..	1	25	.	.	300	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	.	.
7. *b.* Common Gymnastic Instructors	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	.	.
c. Common Drawing Masters	1	30	.	.	360	.	.
Total ..	1	30	.	.	360	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					360	.	.

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

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

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
3. Vaccination—			
Vaccinators	1	18 . .	216 . .
Peons			
Total ..	1	18 . .	216 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			216 . . or 220
4. Registeation—			
Registrars Superintendent	1	15 . ✓	180 . .
Asstt Do	1	7 8 ✓	90 . .
Sub Registrars at Rs 5 each	6	30 . ✓	360 . .
Peons			
Total ..	8	52 8 .	630 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			630 . .

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

—	Number.	Salary per mensem.	Salary per annum
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering"—			
Sanitary Inspectors with House allowance	1	43 15 . . ✓	696 . .
~~Asstt Sanitary~~ Nuisance Inspectors	1	25 15 . . ✓	480 . .
Conservancy Do	1	16 . . ✓	192 . .
" Do	1	11 . . ✓	132 . .
~~Maistries~~ Do at Rs 10	3	30 . . ✓	360 . .
~~Scavengers~~ Do .. .9	3	27 . . ✓	324 . .
~~Sweepers~~ Do 8	2	16 . . ✓	192 . .
Do Do	1	7 8 . ✓	90 . .
Maistries at Rs 4	2	8 . . ✓	96 . .
Diggers at 3-8-.	14	49 . . ✓	588 . .
Jhan Cooties at 3-12-.	26	97 8 . ✓	1170 . .
Women Do at 2-4-.	31	69 12 . ✓	837 . .
Male sweepers at 3-4-.	31	100 12 . ✓	1209 . .
Female Do at 2-. -.	88	176 . . ✓	2112 . .
Bariky	1	3 . . ✓	36 . .
Watchman	1	1 . . ✓	12 . .
Total ..	207	710 8 .	8526 . .
Deduct Fines and Stoppages ..			. . .
Add arrears for last year paid this year ..			. . .
Balance (Statement II) ..			8526 . . or 8530 in round figures

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Clerk	1	12	8	-	150	-	-
Inspectors	1	11	8	-	138	-	-
Maistries ..at Rs 6-- each ..	2	12	-	-	144	-	-
~~Scavengers~~ ..at Rs 5-8 ... Do ..	2	11	-	-	132	-	-
Do	1	5	-	-	60	-	-
Do	3	12	-	-	144	-	-
Do at Rs 4--	3	15	-	-	180	-	-
Male Scavengers at Rs 5-- each	1	4	-	-	48	-	-
Do	1	3	8	-	42	-	-
Do	8	36	-	-	432	-	-
Do at Rs 4-8- Do	3	9	-	-	108	-	-
Female Do at Rs 3-- Do	2	5	-	-	60	-	-
Do - 2-8- Do	31	69	12	-	837	-	-
Do - 2-4- Do	2	4	-	-	48	-	-
Do . 2-- Do	1	1	4	-	15	-	-
Do	1	-	8	-	6	-	-
Do							
Total ..	63	212	-	-	2544	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2544	-	- or 2540 in round figures
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents at Rs 10-- each.	2	20	-	-	240	-	-
Masalchies .. .. .. 4 .. .. Do.	9	36	-	-	432	-	-
Total ..	11	56	-	-	672	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					672 in round figures		or 670

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		Nil					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Male Sweepers at Rs 3-8 each	2	7	-	-	84	-	-
Female Do 2-- Do	2	4	-	-	48	-	-
Total ..	4	11	-	-	132	-	-
Deduct Fines and Stoppages ..							
Addarrears for last year paid this year ..							
Balance (Statement II) ..					132 in round figures		or 130
3. Choultries—							
~~Servants~~ Clerk	1	8	-	-	96	-	-
Sweeper	1	2	-	-	24	-	-
Total ..	2	10	-	-	120	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	-	-

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—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants							
Male	1	3	8		42		
2 do at Rs 3 — each	2	6			72		
Female at Rs 2 — do	2	4			48		
Total ..	5	13	8		162		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					162		
6. Public Garden—							
Gardeners							
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.*							
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	120 - -	1440 - -
Manager	1	60 - -	720 - -
Clerks			
"			
"			
Accountants	1	40 - -	480 - -
Peons at Rs 6 - - each ..	2	12 - -	144 - -
do	1	5 - -	60 - -
Total ..	6	237 - -	2844 - -
Deduct Fines and Stoppages ..			- - -
Add arrears for last year paid this year ..			- - -
Balance (Statement II) ..			2844 - -
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—*cent.*			
b. Collection—			
Clerks	1	17 8 -	210 - -
Bill Collectors	1	15 - -	180 - -
Peons	1	15 - -	180 - -
Bill Collector	1	9 - -	108 - -
do do at Rs 8 - - each	2	16 - -	192 - -
do do 7 - - do	2	14 - -	168 - -
do do 6 - - do	3	18 - -	216 - -
Total ..	11	104 8 -	1254 - -
Deduct Fines and Stoppages ..			- - -
Add arrears for last year paid this year ..			- - -
Balance (Statement II) ..			1254 - - or 1260 in words figures
c. Collection of tolls—			
Inspectors			
Gate-keepers			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

STATEMENT IV-A.—*Municipality of* Vizagapatam Demand, Collection and Balance 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.	4500	.	.	500	.	.	4000	.	.	3800									200		
2. Tax on buildings	22920	.	.	500	.	.	22420	.	.	21300	-	.							1120	.	.
3. Tax on lands	800	.	-				800	.	.	800	.	.							-	-	-
4. Water and drainage tax on buildings and lands.	18390			390			18000			17100									900	.	.
5. Tolls (gross receipts)																					
6. Market rents																					
7. Slaughter-house fees																					
8. Rent of cart-stands																					
9. Private scavenging fees	3008	9	8	8	9	8	3000	-	-	3000	.	.									
Total ..	49618	9	8	1398	9	8	48220	-	-	46000	-	.							2220	.	-

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.	485	10	6	1573	3	-	2058	13	6	1600	-	-	✓			458	13	6	-	-	-				
2. Tax on buildings	[illegible]		-	13120	1	-	13120	1	-	13060	-	-	✓			60	1	-	-	-	-				
3. Tax on lands																									
4. Water and drainage tax on buildings and lands	1585	13	-	10817	1	6	12402	14	6	12350	-	-	✓			52	14	6							
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees				500	-	-	500	-	-	400	-	-	✓			100	-	-							
Total ..	2071	7	6	26010	5	6	28081	13	0	27410	-	-	-	-	-	671	13	0	-	-	-				

Statement VI.—Revised Estimate for 1898-99.

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

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1897-98.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs	A	P.	Rs.	A.	P.	Rs.	A.	P.	
1. Balance brought forward—																
a. Municipal Fund										166002	-	-	241200	-	-	
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	2083	-	-	1541	8	-	2597	-	-	4680	-	-	4440	-	-	
b. Tax on buildings (section 63) ..	13716	17	6	5355	10	6	8363	8	6	22080	7	-	19580	-	-	
c. Tax on lands (section 63) ..	624	15	-	97	11	6	765	11	-	1390	-	-	1830	-	-	
d. Water and drainage tax on buildings and lands (section 75) ..	8464	3	6	4919	2	-	5605	12	6	14070	-	-	17420	-	-	
e. Tax on vehicles with springs and palanquins (section 77) ..	1391	-	-	401	-	-	639	-	-	2030			1480	-	-	
f. Tax on animals (section 77) ..	1472			418			248			1720			1530			
g. Tax on carts and other vehicles without springs (section 85) ..	558	-	-	212	-	-	332	-	-	890	-	-	720	-	-	
h. Tolls (section 91)—																
Gross receipts	5370	14	6	5111	1	11	4609	1	6	9980			11210			* includes Rs 20 — on account of penal interest.
Less Local Fund share ..																
i. Penalties on account of—																
i. Tax on arts							40	-	-	40	-	-	40	-	-	
ii. Tax on buildings							20	-	-	20	-	-	20	-	-	
iii. Tax on lands							10	-	-	10	-	-	10	-	-	
iv. Water and drainage tax on buildings and lands ..							20	-	-	20	-	-	20	-	-	
v. Tax on vehicles, &c. ..							20	-	-	20	-	-	20	-	-	
vi. Tax on animals							20	-	-	20	-	-	20	-	-	
vii. Tax on carts, &c.	12						8	-	-	20	-	-	20	-	-	
viii. Evasion of tolls																
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents	236	12	9	266	14	1	323	3	3	560	-	-	640	-	-	
c. Fees under Act II of 1888 ..	45	-	-				5			50			100			
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	13	8	6	50	10	11	56	7	6	70	-	-	70	-	-	
ii. Rent of buildings																
iii. Avenue receipts	26	7	-	10	1	6	23	9	0	50			50			
iv. Fees from Travellers' Bungalows							10			10						
b. i. Sale-proceeds of lands and buildings	1252	14	-				472	-		1300	-	-	15000	-	-	
ii. Produce of lands, gardens, &c.	16	8	-	43	7	6	838	-		100	-	-	100	-	-	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	525	4	-	409	10	3	74	12	-	600			30			
Carried forward ..	35808	4	9	17336	13	2	23921	11	3	59730			73650			

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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 1899-900, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	35808	4	9	17836	13	2	23921	11	3	59730			73650			
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	72	9	3				77	6	9	150			30			
d. i. Fees from educational institutions	33	3	10	15	6	-	6	12	2	40			40			
ii. Other revenue from educational institutions ..																
e i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	276	0	2	274	5	8	323	15	10	600			590			
ii. „ slaughter-houses.	388	11	1	644	6	3	831	4	11	1220			1230			
g. Other fees																
i. Warrant fees																
ii. Distraint fees	90	4	-	6	8	-	59	12	-	150			150			
iii. License fees	451	6	6	140	0	6	48	9	6	500			300			
iv. Cart-stand fees	355	9	11	562	5	3	664	6	1	1020			990			
v. Other fees	3	-	-				7			10			10			
h. Fines under Municipal and other Acts	88	12	-	585	2	2	571	4	-	660			660			
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends													70			
Buildings ..																
Municipal Schools																
Other purposes													270			
ii. Medical																
iii. Other purposes—																
Communications																
Water-supply													20500			
Drainage																
Sanitation																
Other purposes							20			20			20			
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes				700			700			700			700			
Carried forward ..	37567	13	6	20764	15	-	27232	2	6	64800			79210			

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, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	37567	13	6	20764	15	-	27232	2	6	64800	-	-	99210	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	20			12	8	-	10			30						
ii. Medical																
iii. Other purposes	1399	5	9					10	3	1400			160			
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	1056	8	-	622	6	11	1653	13	-	2710	2	-	2280			
ii. Other purposes				3			10			10						
b. Other items—																
i. Fishery rents	217	1	6	130	9	6	152	14	6	370			310			
ii. Refunds of expenditure of previous year				11	12	-	30			30			30			
iii. Fee for numbering carts, &c.	12	1	-	4	14	-	7	15		20			20			
iv. Other items		8		2	8	-	19	8		20			20			
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government.. ..				12500												
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others	56			21	13	3	44			100						
Total Receipts ..	40329	9		34674	6	8	29160	15	3	69490			102030			
Grand Total ..										235492			343230			

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, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A	P	RS.	A.	P.	
GRANT 1—*(Public Works)*—																
1. NEW WORKS—																
a. Communications	867	1	6	644	7	1	132	14	6	1000			1000			
b. Buildings	102			107	15	2	798			900			470			
c. Drainage	69	1	6	158	13	5	1130	14	6	1200			1000			
d. Water-supp'y	384	9	8	60	7	5	325	6	4	710			262090			
e. Misc: Pub: Improvement	213	12	3	23	6	3	196	3	9	410			100			
2. REPAIRS—																
a. Communications	2788	11	5	2092	15	3	3131	4	7	5920			5920			
b. Buildings	77	12	9	120	13	8	622	3	3	700			700			
c. Drainage—																
i. Repairs to works	450	15	6	333	4	1	549	.	6	1000			1000			
ii. Establishment for flushing drains, &c	1024	8	10	509	9	2	535	7	2	1560			1560	.	.	
d. Water-supply—																
i. Repairs to works, machinery, &c.	11	.	6	42	14	7	168	15	6	180			600			
ii. Establishment	24	.	.	12			16			40			40			
iii. Contingencies																
3. ESTABLISHMENT	560	11	.	294	14	1	299	5	.	860			860			
4. TOOLS AND PLANT AND OTHER STORES.	15	7	6	19	10	.	34	8	6	50			50			
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant 1 ..	6589	12	5	4421	2	2	7940	3	7	14530	.	.	275390	.	.	
GRANT 2—*(Education)*—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal Students ..													120			
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Result System—																
a. Fixed Payments	566	5	4	270	15	7	283	10	8	850	-	-	850			
b. Result stipends	.	.	.	260	4	.	200			200			200			
c. Contingencies	139	7	10	67	.	.	60	8	2	200			200			
3. SALARY GRANTS	409	12		346	9	4	490	4	.	900			900			
4. RESULT GRANTS				1706	12	.	2000			2000			2000			
5. BUILDING, FURNITURE, &c., GRANTS ..	105	5	4	106	6	9	104	10	8	210	-	.	210	-	.	
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	1220	14	6	2757	15	8	3139	1	6	4360	-	-	4480	-	-	

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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, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1220	14	6	2757	15	8	3139	1	6	4360			4480			
GRANT 2—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establisment	195			80			105			300			300			
ii. Contingencies	10	4	.	5			9	12	.	20			10			
7. MISCELLANEOUS—																
a. Common gymnasium—																
i. Establishment	117			48			63			180			180			
ii. Contingencies							20			20			20			
b. Common Drawing Master—																
i. Establishment	240	.	.	120	11	.	120	.		360			360			
ii. Contingencies	41	8	.	14	14	.	8	8	.	50			20	.	.	
c. Other items—																
Total, Grant 2 ..	1824	10	6	3026	8	8	3465	5	6	5290			5370			
GRANT 3—(*Sanitation and Medical Services*).																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment																
b. Medicines and Supplies ..																
c. Diet of Patients																
d. Sundries and Contingencies ..																
e. Contributions to Local Boards ..	1400			800			1200			2600			2600			
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..				225			190			190			190			
ii. Sanitary Inspection ..				148			190			190			190			
iii. Medical Reserve staff ..				49			60			60			60			
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools ..																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATION—																
a. Establishment	144			72			76			220			220			
b. Contingencies	11	7	7	84	8	7	72	8	5	190			190			
c. Contributions to Local Boards ..																
Carried forward ..	1661	7	7	1378	8	7	1788	8	5	3450			3450			

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

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1661	7	7	1378	8	7	1788	8	5	3450			3450			
GRANT 3—(*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	419	8	.	210	2	9	210	8	.	630			630			
b. Contingencies	25	9	2	9	6	10	24	6	10	50			100			
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	5548	.	6	2833	10	5	3101	15	6	8650			8500			
ii Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2107	6	4	941	14	10	1192	9	8	3300			3300			
b. Private scavenging—																
i. Establishment	1404	5	3	660	14	6	715	10	9	2120			2120			
ii. Contingencies, such as cost of scavenging carts, &c.	78	26	.	192	9	.	221	13	6	300			300			
c. Cholera charges	1269	8	5	336	13	4	2230	7	7	3500			3500			
d. Contingencies	212	5	4	92	5	1	87	10	8	300			300			
Total, Grant 3 ..	12726	5	1	6656	5	4	9573	10	11	22300			22200			
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—																
LIGHTING—																
a. Establishment	411	8	.	206	2	3	208	8	.	620			620			
b Contingencies	1014	6	4	748	12	.	985	9	8	2000			2000			
2. i. MARKETS—																
a. Establishment																
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment	88			43	10	.	42			130			130			
b. Contingencies		12	6		10		9	3	6	10			10			
3. CHOULTRIES—																
a. Establishment	296	11	7	128			173	4	5	470			390			
b. Contingencies	895	13	8	637	4	10	614	2	4	1510			1000			
c. Feeding travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment	87			54			83			170			170			
b. Contingencies		12	6				9	3	6	10			20			
6. PUBLIC GARDEN—																
a. Establishment																
b Purchase of seeds, repair of well, purchase of bullocks, &c. ..				4	8	.	20			20			40			
Carried forward ..	2795	.	7	1822	14	3	2144	15	5	4940			4380			

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, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS	A.	P.	
Advances recoverable— B. F.	9483	5	-	5314	9	1	17516	11	-	27000	-	-	23550	-	-	
a. Permanent	175	-	-				5-			180						
b. Others	1000			1528	15	9				1000						
Refunds of other than current collections.					-	8	-									
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total	10658	5	-	6844	-	10	17521	11	-	28180	-	-	23550	-	-	
Total Expenditure ..	37678	-	11	35759	14	1	42961	15	1	80640	-	-	33720	-	-	
Balances—																
a Municipal Fund										-34828	-	-	5810	-	-	
b. Endowments										-	-	-				
c. Water and drainage tax fund ..										189680	-	-				
Grant Total ..										235492	-	-	343230	-	-	

P. Krishnaswami
Chairman

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Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.

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STATEMENT OF PROPOSITION ON OF ESTABLISHMENT. for 1899-1900.

Order sanctioning present Establishment. No.	Order sanctioning present Establishment. Date.	Office to which the proposition refers	Nature of charge. Present scale. No.	Present scale. Designation.	Present scale. Pay. Minimum.	Present scale. Pay. Maximum.	Proposed scale. No.	Proposed scale. Designation.	Proposed scale. Pay. Minimum.	Proposed scale. Pay. 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.	Orders of the Government.
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.		Rs.		Rs.		
18 M	21-3-98	Grant No 3 Choultries Estt	1	Clerk at the Turnery Choultry		8	1	Clerk at the Turnery Choultry		8							Vide para 53 of the Budget for 1899-1900.	
			1	Sweeper		2	1	Sweeper		2								
			1	Supt. of Poor House		15						15						
			1	Male Cook		4						4						
			1	Female Do		2						2						
			2	Waterwomen		4						4						
			1	Dhoby		2½						2½						
			1	Barber		½						½						
			2	Sotis		4						4						
		Total	11			42	2			10		32						
Do	Do	Do	Grant V General Establishment (a) Office Estt	1 Secretary		150	1	Secretary		120		30					Do 55 Do	
			1	Head Clerk		60	1	Head Clerk		60								
			1	Accountant		40	1	Accountant		40								
			2	Peons		12	2	Peons		12								
			1	Do		5	1	Do		5								
		Total	6			267	6			237		30						
Do	Do	Do	Collection Estt	1 Clerk		17½	1	Clerk		17½							Do 57 Do	
			1	Do		15	1	Do		15								
			1	Shroff		15	1	Shroff		15								
			1	Bill collector		9	1	Bill collector		9								
			2	Do Do		16	2	Do Do		16								
			2	Do Do		14	2	Do Do		14								
			4	Do Do		24	3	Do Do		18		6						
		Total	12			110½	11			104½		6						

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

P Krishnaswami
Chairman I.M.C.

To

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

~~Deputy Collector.~~

Local & Munl. (1899) Department.

CURRENT No.

From The Chairman M.C. Vizagapatam

Order

No.

Dated 11-3-99

Received

Registered

Enclosures- No 1

Spare copies

SUBJECT.

Accounts accompanying the Budget for 1899-1900 of the Vizagapatam Municipality-

10
838/mu/99

Existing Conservancy, road cleaning & watering Establishment and Private Scavengers				Scale suggested by the Sanitary Commissioner				Scale granted by the Council in the Budget for the year 1896-97				Scale now proposed			
No	Designation	Rate	Amount	No	Designation	Rate	Amount	No	Designation	Rate	Amount	No	Designation	Rate	Amount
1	Sanitary Inspector	41 15	56	1	Sanitary Inspector	75 15	90	1	Sanitary Inspector	37 10	47	1	Chief Sanitary Inspector	43 15	58
1	Assistant Sanitary Inspector	25 15	40					1	Asst — Do —	25	25	1	Asst — Do —	27 15	42
1	Conservancy Inspector	16	16	1	Asst — Do —	25	32 8	1	Do — Do —	20	20	1	Do — Do —	20 15	35
1	Do Do	11	11			7 8		1	Conservancy Asst Seer	16	16				
3	Do Do	10	30	3	Conservancy Cases Seers	12	36	1	— Do — Do	11	11	13	Conservancy Sergeants	7 8	97 8
3	Do Do	9	27	12	Peons	7	84	3	— Do — Do	10	30				
2	Do Do	8	16					3	Conservancy Peons	9	27				
1	Do Do	7 8	7 8					2	— Do — Do —	8	16				
2	Maistries	4	8					1	— Do — Do —	7 8	7 8				
16	Diggers	3 8	49					18	Diggers	3 8	63	15	Diggers	3	45
26	Male totes	3 12	97 8					28	Male totes	3 12	105	35	Scavengers	3 12	131 4
31	Female totes	2 4	69 12	70	Scavengers		205 6	44	Female totes	2 4	99				
31	Male Sweepers	3 4	100 12									72	Sweepers	2 12	198
88	Female Sweepers	2	176	35	Sweepers		84 6	50	Female Sweepers	2 4	112 8	3	Female Sanitary Inspectors	4	12
1	Barikey	3	3					1	Barikey	3	3	1	Barikey	3	3
1	Watcher	1	1					1	Watcher	1	1	1	Watcher	1	1
207			708 8	122			529 4	156			583	143			622 12
	Private Scavenging				Private Scavenging				Private Scavengers				Private Scavengers		
1	Inspector	11 8	11 8									1	Clerk —	12 8	12 8
1	Maistry	5	5					5	Maistries	4	20	4	Maistries	6	24
3	Maistries	4	12									2	Maistries	5 8	11
3	Scavengers	5	15					3	Male totes	5	15	2	Maistries	5	10
1	Scavenger	4	4					2	Do Do	4	8				
1	Do	3 8	3 8					10	Diggers	4 8	45	2	Diggers	3	6
8	Scavengers	4 8	36				113	30	Female totes	2 4	67 8	35	Female totes	2 12	96 4
3	Female Scavengers	3	9	40	Scavengers										
2	Do Do	2 8	5												
31	Do Do	2 4	69 12												
2	Do Do	2	4												
1	Do Do	1 4	1 4												
1	Scavenger	8	8												
							113 50				153 8	46			159 12
58			176 8	40			642 4 206				738 8	189			782 8
265			885	162											

Vizagapatam
Municipal Office
11th March 1897

P. Krishnaswami
Chairman M C

Proceedings of the adjourned meeting of the Municipal Council Vizagapatam held on 3-3-99

Present

Mr R Ry P Krishnaswamy Naidu garu M R S Chairman M.C
J. M Twining Esqre Ex Officio
— B Sooryanarayana Sastry garu B A + B L
— P T Sreenivasa Iyengar avergal M A + L T
— B Narasimhaswara Sarma garu B A + B L
— V. Appalaswamy Chetty garu
— T. V. Appalaswamy Pantulu garu
— G Nookayachetty garu
F G M Pascal Esqre.

Subject	Resolution
Read again Revised Estimate for 1898-99	Proposed by Mr R Ry B Sooryanarayana Sastry garu B A + B L that the Council expresses its regret that the Chairman has not been able to issue the House and Water Tax Bills for the current year in time and that the Collections of the current year under all heads of taxes have been very bad and that thus the sum of Rs. 25,558 appropriated from the Water Works money has not been recouped up to date,

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the Council however hopes, that this amount will be recouped as early as possible.

Seconded by M R Ry P T Sreenivasa Iyengar Avargal M A + L T.

M R Ry G. Nookayya Chetti garoo proposed an amendment that the words "that the Chairman has not been able to issue House + Water Tax Bills for the current year in time and that the Collections of the current year under all heads of taxes have been very bad and that thus" be omitted.

Lost for want of a Seconder.

The original proposition was carried without a dissentient voice

Proposed by M R Ry P T Sreenivasa Iyengar avargal M A + L T that the meeting

be adjourned to Monday the 6th. Instant.

Seconded by M R Ry. B. Suryanarayana Sastry Garu B A + B L and carried unanimously.

sd/ P Krishnaswamy
Chairman MC

[True Extract]

P Krishnaswami

Chairman MC

Proceedings of the adjourned meeting of the Municipal Council. Vizagapatam held on 6-3-99

Present

M R Ry. P Krishnaswamy Naidu Garu — Chairman
T. M. Turing Esqre ex officio
M R Ry. B Suryanarayana Sastry Garu
— V. Appalanarasimha Chetty Garu
— T. V. Appalanarasimha Patnaidu Garu
— G. Garimonky Chetty Garu
— C Subramanyasastri Garu
F G. M Pascal Esqre

Subject	Resolution
Read Budget Estimate for 1899—1900	Receipts The credit taken under Fishery Rents be reduced to Rs 300. The credit taken under Sale proceeds of lands be reduced to Rs20000 The credit under income from markets be reduced by Rs 150 as it is proposed to levy a fee of one pie only per head load of grass, hay or other fodder in the grass Bazaar near the Cattle Stad

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The credit of Rs 2.0000 under Loans be omitted

Expenditure

Grant I New works

Drainage. The provision under this head be reduced by Rs 450

Repairs

Communications

The provision be reduced by Rs 1500.

Buildings

The provision be increased by Rs 230.

Drainage

The provision for repairs be reduced by Rs 500

Establishment for flushing drains

Proposed by M Rly. V. Appalanarsimham Chetty garu and seconded by Munshi Sheik mowla Sahib that the existing scale of Establishment be adhered to and that sanction be refused for the entertainment of 5 additional waltman on Rs 2 each per mensem

Carried

Meeting adjourned for tomorrow.

sd/ P. Krishnaswamy
Chairman MC

/True Extract/

P. Krishnaswami
Chairman MC

Proceedings of the Municipal Council of the Town of Vizagapatam at its meeting held on 2-3-99.

Present

M.R.Ry P. Krishnaswamy Naidu Garu L.M.&S. Chairman
T. M. Turing Esquire Ex officio
" B. Suryanarayana Sastry Garu B.A., B.L.
" P.T. Sreenivasa Iyengar avergal M.A. & L.T.
" B. Narsimheswara Sarma Garu B.A. & B.L.
" V. Appalanarasimha Chetty Garu
Munshi Sheik Moulah Saheb
M.R.Ry T.V. Appalanarasimha Pantulu Garu
Sheik Amboo Sarang Saib Bahadur Garu
M.R.Ry G. Surunoory Chetty Garu
" G. Nookayachetty Garu
" Ch. Subramanyam Sastry Garu

Subject	Resolution
I Read letter No. 594 dy 27-2-99 from the Collector Vizagapatam requesting the Council to allow the fishermen to build houses elsewhere than in Therthara or Pallem provided they comply with the provisions of the Act and the bye-laws framed thereunder.	Proposed by M.R.Ry B. Suryanarayana Sastry Garu B.A. & B.L. and Seconded by M.R.Ry P.T. Sreenivasa Iyengar avergal M.A. & L.T. That a Committe consisting of the Chairman, Munshi Sheik Moulah Saheb and the proposer be requested to confer with the fishermen and recommend suitable sites for building houses and the report be

Submitted in ten days.
Carried unanimously.

II Read Revised Estimate for 1898-99

The credit taken under the following taxes be reduced as follows:—

Arts

Current collections by Rs 600 and arrears by Rs 500

Buildings

Arrear collections by Rs 1000 and current by Rs 2060-9-

Water Tax

Arrear collections by Rs 900 and current by 2060

Proposed by MRRy. P.T. Sreeniwasa Iyengar avergal M A & L T and seconded by MRRy B. Sooryanarayana Sastri garu B A & B L and Carried unanimously that meeting be adjourned to tomorrow.

Sd/ P Krishnaswami
Chairman

/True Extract/

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Proceedings of the adjourned meeting of the Municipal Council Vizagapatam held on 8-3-99

Present

MRRy P Krishnaswamy Naidu garu B A B L Chairman
" B. Sooryanarayana Sastri garu B A & B L
" P.T. Sreeniwasa Iyengar avergal M A & L T
" B Narasimhamurthi Sarma garu B A & B L
" V Appalanarasimha Chetty garu
" J V. Appalanarasiah Pantulu garu
" M. Appalanarasiah Naidu garu
" D Venkatanarasiah do do
" G. Gurumoorthy Chetty garu
Rao Bahadur P Kodandarama Pantulu garu
Munshi Sheik Moulah Saheb garu

Subject	Resolution
Read Budget Estimates for 1899—1900	Grant V Office Establishment The provision under Office Establishment be reduced by Rs 600, the pay of the Secretary being Rs 120 per mensem. The Council is of opinion that a clerk on Rs 20 is unnecessary with a manager on Rs 40+20. Collection Establishment The number of bill Collectors be reduced

to 8 by reducing one of Rs 6

Office Contingencies -

The grant be reduced to Rs 520 as detailed below:

1 House rent for 2 months at the Rs	80-0
2 Stationery ———	100-0
3 Furniture ———	100-0
4 Contingencies for 12 months at Rs 20 per mensem	240-0
	520-0

The Council resolves to remove the office building from 1st June 99 to the building occupied by the Poor House as it has resolved to close that institution for want of funds.

Repayment of Loan

The provision be reduced by Rs 25000. The Council is unable to pay the 4th instalment due to the Board during the year

As the raising of the loan is disallowed the provision for its repayment is removed

Interest

The provision be reduced by Rs 1000 as the proposal to raise a loan is disallowed

Proposed by the Chairman that the budget as modified in Council be approved and adopted and that it be represented to Government that the municipal Fund balance closes with a deficit of Rs 11350 and that the said deficit is entirely due to the expected loss in the Talaripeta acquisition and that unless the Government comes to the help of the Council in buying sites for public buildings, the appropriation of Water

Tax fund for general purposes must continue, seeing that every available source of income has already been encroached upon and general expenditure reduced as far as practicable

Carried unanimously

sd/ P Krishnaswamy
Chairman mc

[true extract]

P Krishnaswami

Chairman mc

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Proceedings of the adjourned meeting of the Municipal Council. Nagapatam held on 7-3-99

Present

M R Ry. P Krishnaswami Naidu Garu L M & V (Chairman)
— B Sonyanarayana Sastri Garu B A & B L
— P T Sreenivasa Iyengar avergal M A & L T
— T. Vaithalanadien Pathar Garu
— G. Gurunath Chetty Garu
— Ch Subbarayudu Sastri Garu
Rao Bahadur P. Kodandarama Pantulu Garu
Munshi Shaik Mowla Sahib

Subject	Resolution
Read Budget Estimates for 1899—1900	Grant I Repairs Water Supply. The provision be reduced by Rs 200 Establishment The proposed increase to the pay of the Mistry and the Overseers Horse allowance is refused and the provision be reduced to Rs 860.

Tools and Plant

Reduce by Rs 1

Grant II Education

Salary Result System

The provision for Dandapany and Talanpeta Fishermen children Schools be removed reducing the grant by Rs 390.

The Council resolves to close the Talanpeta Fishermen Children School and regrets its inability to open a new one at Dandaparti owing to its strained financial circumstances.

Common Gymnasium Contingencies

The provision of Rs 48 for apparatus be removed

Grant III

Registration Contingencies

The grant be reduced to Rs 70.

Conservancy Establishment including Private Scavenging

Proposed by M R Ry. V. Appalaswami Naidu Chetti garu and seconded by Munshi Sheik Moulah Saheb that the existing scale of Establishment be adhered to, that a clerk on Rs 12/8 be appointed to look after the private scavenging Collections and that 4 additional mastries, (2 on 6 and 2 on 5 1/2) be appointed to supervise the cleansing of the latrines and to collect the fees in advance.

Other Charges, Hire of Carts

Provision be reduced to Rs 2810. Sanction is refused for the increase of 4 rubbish carts. Owing to the refusal to sanction the new scale of Conservancy

Establishment the provision for the hire of bullocks for the night soil carrey cart be omitted.

The provision for dust bins be reduced as 10 new ones are suffecient

Private Scavenging Contingencies

The provision under this head be reduced to Rs 140. The purchase of a new night soil cart and tubs costing Rs 230 and the payment of Rs 360 as hire for bullocks is disallowed.

Grant IV

Proposed by m R Rg. V Appalanarsimham Chetti garu and Seconded by Munshi Sheik mowla Sahib that the post of lighting superintendent be abolished and that Conservancy serjeants be given an allowance of Rs 1 each.

The proposition is lost 2 for and 7 against.

The appointment of an additional lighter on Rs 4 is sanctioned.

Chaultries

The provision made for the Poor House under Establishment and Contingencies be removed the Council is unable to provide funds owing to strained financial circumstances.

The provision for a Scavenger to the Turner Chuttram be omitted.

Compensation for lands

The provision be reduced to R 8000

Adjourned for tomorrow

sd/ P Krishnaswamy
Chairman

True Extract

P Krishnaswami
Chairman