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Read the following papers :—

No. 70. From J. R. DANIEL, Esq., President of the Municipal Commissions, Vizagapatam, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Vizagapatam, 29th January 1874, No. 116.

I have the honour to forward, herewith, the Budget Estimates for 1874-75 of the Municipalities of Vizagapatam, Bimlipatam, and Vizianagram. The Government in their Proceedings, No. 1886, dated 20th December 1873, having directed the abolition of the Municipality at Palcondah from the close of the current official year, the Budget Estimate for that Municipality has not been submitted.

2. I. VIZAGAPATAM.—*Receipts.*—The balance at the beginning of 1874-75 is estimated at Rupees 1,590. The increase is owing to the charges under Grants III. and IV. for the current year not being likely to be incurred to the extent anticipated. The receipts including the balance are estimated at Rupees 16,900 against Rupees 24,760 of 1873-74.

3. The difference is Rupees 7,860, and is chiefly due to the abolition of the professional tax. In the item of Tolls an increase of Rupees 850 is estimated on the supposition that the tolls would fetch the same amount as is expected to be collected during the current year, viz., Rupees 9,900.

4. The variations in other items are trifling, and call for no remark.

Expenditure.—The estimated expenditure for 1874-75 is Rupees 18,620 against Rupees 24,260 of the current year. The expenditure under the several heads has necessarily been curtailed to meet the reduced receipts, consequent on the abolition of the Professional tax.

6. No new works have been proposed to be undertaken, while under Repairs a reduction of Rupees 1,490 has been effected by adopting a fixed scale of payment for the maintenance of the roads.

7. Nothing has been provided for Training Schools under G.O., No. 426, dated 28th March 1873.

8. The Results Grants have been reduced with reference to the actual payments during the current year. The contribution to the Deputy Inspector of Schools has been omitted with reference to the order above quoted. The decrease under 1., Hospital and Dispensaries, Grant III., is trifling.

9. All possible reductions have been made in establishments and other charges to suit the reduced income.

10. II. BIMLIPATAM.—*Receipts.*—The receipts are estimated at Rupees 7,500 against Rupees 9,400 of 1873-74. The decrease is chiefly due to the abolition of the Professional tax, and to the reduction in the rate of House-tax from Rupees 3 to Rupees 1½ per cent.

11. *Expenditure.*—A sum of Rupees 2,500 has been provided for New Works and Repairs. This has been considered quite sufficient for the next year.

12. The omission of provision under Training Schools, and the reduction in the charge for Educational Inspectorate, have been made with reference to the recent Order of Government.

13. An Hospital Assistant having been newly entertained for the dispensary, the provision for establishment under Hospitals and Dispensaries has been doubled.

14. The establishment for registration of births and deaths has been dispensed with, as the work involved was found to be quite insufficient for a separate establishment. Arrangements have been made to carry out the work through the Conservancy Establishment.

15. A sum of Rupees 150 has been provided for planting avenues along the roads in the town.

16. III. VIZIANAGRAM.—*Receipts*.—The decrease in receipts is mainly due to the abolition of the Tax on Arts, &c.

17. *Expenditure*.—Under expenditure a sum of Rupees 3,375 has been provided for New Works and Repairs against Rupees 5,602 of the current year. The decrease has been made so as to bring the expenditure within the resources of the Municipality.

18. Provision for eight additional sweepers has been made, the present number not being found sufficient. The allotment for Lighting has been increased. A piece of land has been taken by the Municipality on an annual rent of Rupees 110 for the accommodation of bandies, which causes the increase under Miscellaneous.
Grant V.

From G. RIPLEY, Esq., Vice-President of the Municipal Commission, Bimlipatam, to J. R. DANIEL, Esq., President of the Municipal Commissions, Vizagapatam, dated Bimlipatam, 23rd December 1873, No. 44.

In forwarding the accompanying Budget Estimates for 1874-75, I have the honour to make a few brief remarks.

2. Income is set down at Rupees 7,500, and this amount is considered sufficient for the requirements of the town. It is to be borne in mind that the Municipality has been in existence since 1861. The House-tax has been fixed at one-and-a-half per cent. so as to assimilate the rate to that of the neighbouring Municipalities of Vizagapatam and Vizianagram, and thus avoid ground for supposed grievances. Tolls for the present year realized Rupees 7,275, but three years ago they fetched only Rupees 5,500, so we do not think it safe to reckon on more than Rupees 6,500.

3. *Expenditure*.—We have made a reduction in the cost of establishment of Rupees 30 a-month. The work involved in registration of births and deaths is so small in this town that we have provided for it in the present returns under the head of Conservancy Establishment. A Hospital Assistant being now entertained, we have increased the grant to the Hospital from Rupees 25 to Rupees 50 a-month. We have allotted Rupees 500 towards buying up huts, &c., for the improvement of roads; Rupees 150 towards a further small toll-house, and Rupees 150 towards planting trees.

4. I take this opportunity of reminding you that the present Commissioners' term of office expires with this official year.

No. 72. ORDER THEREON, 7th May 1874, No. 791.

The Budget Estimates of the Vizagapatam Municipality for 1874-75 are compared below with those for the year 1873-74:—

RECEIPTS.			CHARGES.		
	1873-74.	1874-75.		1873-74.	1874-75.
	RS.	RS.		RS.	RS.
Balance brought forward ...	290	1,590	Grant I.		
Assignments by Government.	30	30	New Works—		
Rates on Houses ...	2,000	2,000	Communications ...	452	...
Tax on Arts ...	10,000	...	Buildings ...	793	...
Tax on Vehicles ...	2,400	2,400	Other items ...	166	...
Registration of Carts ...	180	180	Repairs—		
Tolls ...	9,050	9,900	Communications ...	3,000	2,000
Fees ...	50	50	Miscellaneous ...	891	400
Fines ...	50	50	Grant II.—		
Miscellaneous ...	710	700	Training Schools ...	404	...
			Results Grants ...	1,650	1,000
			Inspection ...	678	310
			Grant III.—		
			Hospitals and Dispen-		
			saries ...	880	810
			Vaccination ...	450	450
			Registration of Births and		
			Deaths ...	390	270
			Conservancy ...	8,327	7,940
			Grant IV.—		
			Lighting ...	1,355	573
			Miscellaneous ...	680	150
			Grant V.—		
			Supervision ...	3,768	2,382
			Miscellaneous ...	376	335
			Balance ...	500	280
Total ...	24,760	16,900	Total ...	24,760	16,900

2. In reviewing the Budget of the Vizagapatam Municipality for 1873-74, the Government expressed hesitation about directing the abolition of the Profession-tax, on the ground that it could not be totally abandoned, except at a complete sacrifice of efficiency. In the Budget submitted for 1874-75 no provision at all is made for New Works; there is a reduction of Rupees 1,491 in the allotment for Repairs; Rupees 348 less than the actual expenditure in 1872-73 is provided for Results Grants; and it is proposed to expend only Rupees 573 on Lighting against Rupees 1,355 in the Budget for the year 1873-74. Under these circumstances, His Excellency in Council considers that the Profession-tax might be retained, except in the case of persons falling within the sixth, seventh, and eighth classes of the schedule. The need for this is rendered the more urgent by the fact that measures are now under contemplation which may considerably reduce the income at present realized by Municipalities in the shape of tolls on traffic merely passing through the town. The revenue from the House-tax, Rupees 2,000, is extremely low for such a place as Vizagapatam, the rate being only 1½ per cent., and the valuation manifestly under-rated. The Government will leave it to the Commissioners

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7th May 1874.*

to raise the revenue which the Professional tax, as above restricted, will yield from the tax on houses and lands if they consider that this will be more acceptable to the inhabitants. A Supplemental Budget should be submitted for the utilization of the proceeds of the additional taxation on the objects at present inadequately provided for.

3.		BIMLIPATAM.			
RECEIPTS.		CHARGES.			
	1873-74.	1874-75.		1873-74.	1874-75.
	RS.	RS.		RS.	RS.
Rates on Houses	1,020	550	Grant I.		
Tax on Arts	1,600	...	New Works—		
Tax on Vehicles	400	300	Communications	3,710	1,560
Registration of Carts	150	150	Petty Works and Reserve .	...	150
Tolls	6,200	6,500	Repairs—		
Fines	30	...	Communications	600	...
			Miscellaneous	240	790
			Grant II.—		
			Results Grants	...	350
			Training Schools... ..	500	...
			Inspection	...	50
			Grant III.—		
			Hospitals and Dispensaries...	300	600
			Vaccination	120	120
			Registration of Births and		
			Deaths	180	...
			Conservancy	2,634	2,592
			Grant IV.—		
			Watering streets, &c.	...	150
			Grant V.—		
			Supervision	966	908
			Miscellaneous	150	50
			Balance	...	180
Total ...	9,400	7,500	Total ...	9,400	7,500

4. The Commissioners of the Bimlipatam Municipality, in addition to dispensing with the Profession-tax, propose to reduce the rate of House-tax to $1\frac{1}{2}$ per cent., so as to assimilate it "to the neighbouring Municipalities of Vizagapatam and Vizianagram, and thus avoid ground for supposed grievances," the result being that, in the Budget as now submitted, the receipts from tolls form 86.66 per cent. of the total income of the Municipality, and yet no provision for road repairs is made. The Government must express their entire disapproval of this proposal. The present rate of House-tax, which, it is observed, is the same as at Vizianagram, viz., three per cent., is much below the average throughout the Presidency, and must be maintained. The proposal that the registration of births and deaths should be carried out by the Conservancy Establishment, in addition to their other duties, is sanctioned as an experiment, and the result should be specially noted in the annual report. The increase in the contribution to the Dispensary, and the reduction in the cost of General Supervision (Grant V.) are approved. The increased income accruing from the present rate of House-tax being maintained

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will enable the Commissioners to make some provision for lighting and keeping the roads in repair.

5.

VIZIANAGRAM.

RECEIPTS.		CHARGES.	
	1873-74.	1874-75.	
	RS.	RS.	
Balance brought forward	...	...	Grant I.
Rates on Houses	1,000	1,050	New Works—
Tax on Arts... ..	2,350	...	Communications
Tax on Vehicles	1,500	1,700	Repairs—
Registration of Carts	350	350	Communications
Tolls	7,500	7,700	Other items
Fees	30	10	Grant II.—
Fines	10	10	Results Grants... ..
Miscellaneous	90	65	Inspection
			Grant III.—
			Vaccination
			Registration of Births, &c..
			Conservancy
			Grant IV.—
			Lighting
			Grant V.—
			Supervision
			Miscellaneous
			Balance
Total ..	12,830	10,885	Total ...

6. From the loss of the Profession-tax, the estimated income for 1874-75 falls short of that for 1873-74 by Rupees 1,945 only, an increase of Rupees 200 being expected both from Tolls and the Tax on Vehicles, &c.

7. The reduction in the allotment of Public Works is considerable, but it is not stated that any inconvenience is anticipated therefrom. The President will report on this—especially as regards repairs to roads. The increase in the provision for conservancy and lighting, and the decrease in that for supervision and management, are approved.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commissions, Vizagapatam.
 „ Public Works Department.
 „ Revenue Department. ✓
 „ Board of Revenue.
 „ Accountant-General.
 „ Sanitary Commissioner for Madras.
 „ Surgeon-General, Indian Medical Department.
 „ Director of Public Instruction.
 „ President of the Local Fund Boards, Vizagapatam.

Ed. J. Wright.

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FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Viaggiam
etc.
etc.

Dated May. 7th.
Recd. 29 May.
G.O., 7th May 1874, No. 791.

MAY.
Nos. 70-72.

Viaggiam Municipally. - The Budget
notes of this Municipality for 1874-75, rev
and passed.

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Lodges
H. C. C. C.