M.R.O. 1—77,000—8-6-37.

(1) Number of pages _____

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MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No.	502	Press / Mis.
76-77.		
Dated	18-4-	1873.

25/26

Not to be folded or roughly handled

43
15-10

No. 76. Read the following letter from W. S. FOSTER, Esq., President of the Municipal Commission, Godavery District, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Cocanada, 6th January 1873, No. 2:—

I have the honour to forward Budget-Estimates, for the official year 1873-74, of the Cocanada and Ellore Municipalities.

No. 77. ORDER THEREON, 18th April 1873, No. 502.

With his letter above recorded, the President of the Cocanada and Ellore Municipalities forwards the Budget-Estimates of Receipts and Expenditure for the year 1873-74.

2. The statements are forwarded without any explanation of variations from the actuals and estimates of preceding years, beyond a few marginal remarks which are far from being clear or full enough to give the information which the Government desire to have before them when reviewing a budget.

3. COCANADA.—In the marginally-shown abstract the contribution from Port Funds for the Seamen's Hospital has been removed from 5, "Endowments," to 2, "Assignments." With reference to the Tax on Arts, &c., it is explained in the margin that there will be an increase for next year, but that perhaps Rupees 6,200 is excessive. The Government would have preferred to know (1) the grounds on which the increase is expected, and (2) why Rupees 6,200 has been entered if it is believed to be excessive. Perhaps the remarks are made by the President independently of the Commissioners who passed the budget, but there is nothing on the record to show this. In the marginal abstract the amount given in the budgets for 1872-73 has been repeated, and the allotment for New Works reduced to balance the budget. The other items of receipts call for no remark.

RECEIPTS.	RS.
Balance	790
Assignments, &c., from Port Fund for Seamen's Hospital	1,640
Rates on houses	5,500
Tax on arts, &c.	6,000
Tax on vehicles	600
Registration of carts	150
Tolls	3,800
Fees	1,050
Fines	300
Endowments	2,850
Contribution from Local Fund for Hospital	500
Miscellaneous	820
Total ...	24,000

EXPENDITURE.	RS.
Public Works—	
New Works	6,650
Repairs	2,650
Other items	300
Education—	
Salary Grants	200
Results' Grants	150
Inspection	50
Sanitation, &c.—	
Dispensary	3,340
Vaccination	180
Conservancy	4,070
Miscellaneous—	
Lighting	2,180
Other items	650
Supervision, &c.	3,580
Total ...	24,000

4. In the expenditure statement an item of Rupees 200 appears for "Salary Grants." No expenditure under this head was sanctioned in the budget for 1872-73, and, in the absence of explanation in the President's covering letter, it is only by reference to the Annual Report for 1871-72 that the Government have been able to satisfy themselves that

the Commissioners are alive to the fact that elementary schools alone are entitled to receive aid from municipal funds. Explanation should now be submitted of the omission to make any provision for the registration of births and deaths, which is compulsory under the Act, and of the increase in the charges under Supervision, &c., which now amount to close upon fifteen per cent. of the gross income of the Municipality against 11·5 in the sanctioned budget for the year 1872-73. A *minus* balance of Rupees 1,000 (which represents the share of the expenses of the hospital borne by municipal funds) should have appeared in Column 12, Statement I.-A. The appropriation from capital for building purposes is approved. The nature of the "Drains" entered in Satement II.-A under "Communications" should have been explained.

5. ELLORE.—The remarks made above with reference to the absence of explanation of variations apply generally to the Budget-Estimates of this Municipality as well as to those of Cocanada.

RECEIPTS.

	RS.
Balance	2,000
Assignments, &c.	100
Rates on houses	3,500
Tax on arts	3,800
Tax on vehicles	500
Registration of carts	700
Tolls	4,000
Fees	100
Fines	100
Contribution from Local Funds for Dispensary	1,500
Miscellaneous	130
Total	16,430

EXPENDITURE.

	RS.
Public Works—	
New Works	4,250
Repairs	4,000
Other items	350
Education—	
Salary Grants	126
Results' Grants	1,000
Inspection	174
Sanitation—	
Dispensary	1,400
Vaccination	150
Registration of births and deaths	180
Conservancy	3,100
Miscellaneous—	
Lighting	150
Choultries	80
Supervision	1,386
	16,346
Balance	84
Total	16,430

6. The anticipated income from the various rates and taxes are (with the exception of that from the tax on vehicles) considerably in excess of the amounts entered in the sanctioned budget for the current year. Explanation should be submitted specially with reference to the entries under "Tolls" and "Registration of Carts." Rupees 1,500 are entered as contributions from Local Funds for Dispensary, but Rupees 2,000 appear on this account in the Ellore-Circle Budget.

7. The details of Public Works expenditure given in Statement II. are totally inadequate. A revised statement must now be submitted, and information should at the same time be given regarding the number and nature of the schools for which so large a sum as Rupees 1,126 has been set aside as grants-in-aid.

8. The travellers' bungalow has no endowment, and need not be shown in Statement I.-A. In Statement I. receipts from that source should appear under 7, "Miscellaneous."

9. The estimates for the two Municipalities are passed subject to revision, if necessary, on receipt of the explanation above called for, and the usual notifications will be issued.

10. It is desired that the budgets for 1874-75 may so framed as to admit of the tax on professions, arts, &c., being dispensed with.

Proceedings of the Madras Government, Financial Department,
18*th April* 1873.

NOTIFICATIONS.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Cocanada, in the Godavery District, to levy, during the year beginning 1st April 1873 and ending 31st March 1874,—

A rate on houses, buildings, and lands, according to the annual value thereof.
A tax upon arts, professions, trades, and callings.
Tolls on carriages, carts, and animals entering the municipal limits at half schedule rates.
Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.
Fees on the registration of carts.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Ellore, in the Godavery District, to levy, during the year beginning 1st April 1873 and ending 31st March 1874,—

A rate on houses, buildings, and lands, according to the annual value thereof.
A tax upon arts, professions, trades, and callings.
Tolls on carriages, carts, and animals entering the municipal limits.
Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.
Fees on the registration of carts.

(By order of the Right Honourable the Governor in Council.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commission, Cocanada.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Board, Cocanada.

Exd. J. Wright.

Govt. of {1873} Madras

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Cocanada,
&c., &c.

Dated April, 1873.

Read.

G. O., 18th April 1873, No. 602.

APRIL.
Nos. 76-77.

Reviewing the Budget-Estimates of the
nada and Ellore Municipalities for 1873-74.

No. 2.

Cocanada District
Municipal Office
Cocanada 6th January 1873

From

W. S. Foster Esquire
President

To

The Honorable W. Hudleston
Chief Secretary to Government
Fort St. George

Sir,

I have the honor to forward
Budget Estimates for the official year
1873-74 of the Cocanada and Ellore
Municipalities.

I have the honor to be
Sir,
Your most obedient
W. Foster
President

Ex. W. Ramaskandamma
A. C. Clerk

Govt 17) 3

3/4/73
B 5/4/73.

Rec'd 5th March 1873
" 19 " 235-240

Bill 1873 No 502
From
The Municipal Commissioners
Municipality of Carnarvon
Railway Route
To the Chief Secretary
& Lands Department.
Date of Entry 7/3/73
Received
Dft
Book 2
Page 502
Examined with Bill
Examined for 1873-74
Collector's Receipt
Clare Standish Collector
£6 18 s 4 d (6.94.11)

Sd Shuttleworth

I. Revenues and Receipts of the Municipal Fund of Town of Ellore during the official year 1873-74.

4

		Detail of Minor Heads		Totals of Major Heads					
				1873-74				1872-73	
		£	s	d	£	s	d	£	s	d
1	Balance brought forward									
	(a) Municipal Fund	2000								
	" "				2000			1500		
	(b) Endowments &c									
2	Assignments and allotments by Government									
	(a) Surplus Bond Fund	100								
	(b) Ferry rents									
	(c) Fishery "									
	" "				100			100		
		Arrear			Current					
3	Rates & taxes viz	£	s	d	£	s	d			
	(a) Rate on Houses (Section 60)	150			3850			3500		
	(b) Tax on carts &c (Section 51)	200			3600			3800		
	(c) Taxes on vehicles (Section 63)				300			500		
	(d) Registration of Carts (Section 73)				100			100		
	(e) Tolls (Section 77)				4000			4000		
	(f) Fees Sections 106, 123, 125, 130, 131, 136 Bye-laws and Schedule (A)				100			100		
	(g) Magisterial fines (Section 17)				400			400		
								8350		
								8200		
								8000		
4	Fees in Schools and Training Institutions.									

(Section 17) 3

Statement I. Revenues and Receipts of the Municipal Board of the Town of Ellore during the official year 1873-74

		Detail of Minor heads	Totals of Major heads
		1873-74	
		Rs A P	Rs A P
5	Endowments and Lucky Contributions and Donations		1500
	(a) Hospitals		
	(b) Charities		
	(c) Educational		
	(d) Miscellaneous		
6	Contributions from Local Funds		
	(a) For Public Works		
	Communications		
	School Buildings		
	(b) Educational		
	For Training Schools		
	(c) Miscellaneous		
	Hospitals	1500	
			1500
7	Miscellaneous.		
	(a) Rents of municipal markets		
	(b) Rents and fees in municipal Slaughter houses		
	(c) Sale of sweepings (Sec 98)		
	(d) Private Scavenging		
	(e) Sale of materials tools & plant		
	(f) Avenues		50 - 100
8	Advances recovered		
	(a)		
	(b)		
	(c)		
	Total	1043 0	14300

Statement I. Revenues and Receipts of the Municipal and of the Town of Ellore during the official year 1873-74

		Detail of Minor heads	Totals of Major heads
		1873-74.	

Note to Statement I

1 House and land rates are levied at 6½ R. per Cent.
2 Taxes on arts &c are the maximum Schedule rates.
3 Taxes on vehicles are levied at the rates given in Schedule (C) of Act III of 1871.
4 Carts are registered at Re 2 each cart half yearly
5 Tolls are levied at the following rates Re A P
On Every four wheeled Carriage on Springs — 0 4 0
do do do — 0 2 0
do two do do
do Jutka hackery or Springs or Cart drawn by man buffaloes, bullocks, horses } 0 2 0
ponies, asses or mules laden — 0 1 0
do do do do not laden — 0 0 6
do Buffalo or bullock laden — 0 1 0
do Horse laden or ridden — 0 0 6
do do not laden or ridden 0 0 6
do Pony or ass laden or ridden 0 8 0
do Elephant — 0 1 0
do Camel

Ellore Municipal Commissioners' Office 19 Decembr. 1872 —

E. W. Markhamwinder
Manager

C. A. Rama
Vice-President

(con 17) 3

Statement I.A. Endowments entrusted to the Municipal Commissioners under Sections 15 & 16 for the official year 1873-74 —

Name of Institution —	Amount of Permanent capital —	Balance	Interest on Investment of Capital —	Appropriation from Municipal Funds for Expenditure	Subscriptions and donations of all kinds —	Sale of Publications during the year —	Total (Columns 3-7).	Current charges (Statement II & III)	Allotted for Public works (Statement I — II. A.)	Total charges —	Balance —	Remarks —
1	2	3	4	5	6	7	8	9	10	11	12	13.
"Choultries"												
The Ellore Public Bangla	"	"			80 —		80 —	80 —		80 —		

Ellore Municipal Commissioners' Office - 19. December 1872 —

By W. Venkatarama Rao
Manager

C. Rajus
Vice President

Statement C. II. Expenditure from the Municipal Fund of the Town of Elliot for the official year 1873-74.

	1873-74		
	Actual (minor heads)	Total (major heads)	
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant I. (Public works)			
1 New works			
(a) Communications	2000 — —		
(b) Educational	250 — —		
(c) Sanitary & miscellaneous	2000 — —	4250 — —	5754 — —
2 Repairs			
(a) Communications	4000 — —		
(b) Educational			1000 — —
(c) Sanitary & miscellaneous		4000 — —	
3 Establishment	300 — —	300 — —	210 — —
4 Tools and Plant & Contingencies	50 — —		
5 Contributions to local funds			
(a) For			
(b) "			
Total Grant I		8600 — —	6970 — —
Grant II (Education)			
1 Training Schools			
(a) Establishment			
(b) Contingencies			
2 Municipal Schools			
(a) Establishment			
(b) Contingencies	126 — —	126 — —	
3 Salary grants	1000 — —	1000 — —	1000 — —
4 Results grants			
5 Contribution to local funds for Educational Inspectorate	174 — —		
6 Miscellaneous		1300 — —	1000 — —
Total Grant II			

(Form 17) 3

Statement II. Expenditure from the Municipal Fund of the Town of Elora for the official year 1873-74.

	1873-74. Detail (Minor heads) Rs. As. P.	Totals (Major heads) Rs. As. P.	Rs. As. P.
Grant III. Sanitation & medical services.			
1 Hospitals & dispensaries			
(a) Establishment	600 —		
(b) Medicines & supplies	800 —		
(c) Diet of Patients	— —		
(d) Sundries & contingencies	— —	1400 —	
2 Vaccination			
(a) Establishment	120 —		
(b) Contingencies	30 —	150 —	130 —
3 Registration of births & deaths			
(a) Establishment	180 —		
(b) Contingencies	30 —	210 —	
4 Conservancy			
(a) Establishment	3000 —		
(b) Sanitary service (cost of Conservancy Carts)	60 —		
(c) Cleansing of Tanks, Wells and Drains	3100 —	4100 —	
(d) Contingencies	— —		
Total Grant III		4880 —	4430 —
Grant IV. Miscellaneous Municipal purposes.			
1 Lighting			
(a) Establishment	— —		
(b) Contingencies	150 —	150 —	150 —
2 Markets			
(a) Establishment	— —		
(b) Contingencies	— —		

Statement II. Expenditure from the Municipal Fund of the Town of Elora for the official year 1873-74.

	1873-74. Detail (Minor heads) Rs. As. P.	Totals (Major heads) Rs. As. P.	Rs. As. P.
Grant III. (Miscellaneous Municipal purposes) Concluded			
3 Chowkies			
(a) Establishment	61 —		
(b) Contingencies	19 —		
(c) Feeding Travellers	— —	80 —	
4 Watering streets and planting Avenues	— —		50 —
5 do do do	— —		
Total Grant III		230 —	200 —
Grant V Supervision and Management			
1 Office			
(a) Establishment	1104 —		
(b) Contingencies	60 —	1164 —	924 —
2 Miscellaneous			
(a) Houserent for the office	72 —		
(b) Printing forms &c	150 —	222 —	176 —
Total Grant V		1386 —	1100 —
Advances recoverable.			
Refunds, other than of current taxes			
Grand Total, Expenditure		16,346 —	13700 —
Balances.			
(a) Municipal fund	84 —		
(b) Endowments	— —	84 —	600 —
Total		84 —	600 —

Elora Municipal Commissioners Office - 19th December 1874.

E. Marshall Manager

3 E. Reuse Vice-President

Com 17) 3

Statement II. A. Detail of allotment for expenditure on Public works estimated to cost Rupees 100 or upwards.

Part I New works.

No	Project	Amount of Estimate	Past expenditure	Expenditure in 1873-74.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a)	Communications.				
	1 Roads ...	2000 — —	— — —	2000 — —	
	Petty works & reserve	— — —	— — —	— — —	
	Total	2000 — —	— — —	2000 — —	
(b)	Educational				
	1 Buildings ...	250 — —	— — —	250 — —	
	Petty works & reserve	— — —	— — —	— — —	
	Total	250 — —	— — —	250 — —	
(c)	Sanitation & miscellaneous				
	1 Buildings ...	2000 — —	— — —	2000 — —	
	Petty works & reserve	— — —	— — —	— — —	
	Total	2000 — —	— — —	2000 — —	
	Grand Total.	4250 — —	— — —	4250 — —	

Part II. Repairs

No	Project	Grant	Remarks.
		Rs. A. P.	
(a)	Communications		
	1 Drains ...	4000 — —	
	Petty works and reserve ...	— — —	
	Total	4000 — —	
(b)	Educational		
	1/2 Petty works & reserve ...	— — —	
	Total	— — —	
(c)	Sanitation & Miscellaneous.		
	1 Petty works & reserve.	— — —	
	Total	— — —	
	Grand Total.	4000 — —	

Above Municipal Commissioners' Office 18th September 1874

Ed. N. Wardlaw Secretary

E. Ward Vice-President

(Con 17) 3

Statement G. II. B. 2 detail of Municipal Establishment &c.

10

	No	Salary per mensem R. AP	Salaries per annum R. AP	Total (major heads) R AP
Grant I. Public Works.				
Overseers	1	25 —	300 —	
Maistries				
Road coolies				
Total				300 —
Grant II. Education				
1 Training Schools				
Masters				
Clerks				
Servants				
Total				
2 Municipal Schools				
Masters				
Clerks				
Servants				
Total				
Grant III. Sanitation & medical services				
1 Hospitals and Dispensaries				
Medical Subordinates	1	60 —	720 —	For part of the year only.
Clerks	1	36 —	432 —	
Servants				
Total				600 —
2 Vaccination				
Vaccinators	1	10 —	120 —	
Peons				
Total				120 —

Section 17) 3

Statement II B. Detail of Municipal Establishments.

	no	Salary per mensem Rs AP	Salaries per Annum. Rs AP	Totals (Major heads) Rs AP
Grant III. Sanitation &c (Concluded)				
3 Registration				
Registrars				
Rons				
		Total		180 —
4 Conservancy				
Nuisance Inspectors	4	48 —	576 —	
Maistries				
Scavengers	29	97 —	1164 —	
Jolies	21	105 —	1260 —	
		Total		3000 —
Grant IV. Miscellaneous Municipal purposes				
1 Lighting				
Masalgies				
		Total		
2 Markets				
Superintendents				
Servants				
3 &c &c &c				
		Total		

Statement II B. Detail of Municipal Establishments

.11

	no	Salary per mensem Rs AP	Salaries per annum Rs AP	Totals (Major heads) Rs AP
Grant V. Superintendence and Management.				
1 Office				
Manager	1	40 —	480 —	
Clerks	1	25 —	300 —	
Accountants				
Rons	4	24 —	288 —	
Tax Collectors				
Nuisance Inspectors	1	3 —	36 —	
		Total		1104 —

Elected municipal Commissioners
Hire - 19th December 1872 — 3

Vice President

Ex Manchanayakkan Ran
Manager

Con 17) 3

Statement I.- Revenues and Receipts of the Municipal Fund of the Town of Cocanada during the Official year 1873-74.

	1873-74 Details of minor heads Rs as P	1873-74 Totals of major heads Rs as P	Probable receipts of the current Official year 1873-74 Rs as P
1 Balance brought forward.			
(a) Municipal Fund	792 " "	0	816 " "
(b) Endowments	" " "	792 " "	" " "
			816 " "
2 Assignments and Allotments by Government-			
(a) Surplus Pound Fund	200 " "		
(b) Ferry Rents	" " "		
(c) Fishery Rents	" " "	200 " "	200 " "

	Arrear Rs as P	Current Rs as P		
3 Rates and Taxes viz-				
(a) Rate on Houses 4½ (Section 40)		5500 " "	5500 " "	5250 " "
(b) Taxes on Arts 4½ (Section 57)		6200 " "	6200 " "	5500 " "
(c) Taxes on Vehicles 4½ (Section 63)		600 " "	600 " "	600 " "
(d) Registration of Carts (Section 78)		150 " "	150 " "	100 " "
(e) Tolls.		3800 " "	3800 " "	3800 " "
(f) Fees.- (Sections 106, 123, 125, 130, 131, 136, Bye-laws and Schedule A.)		1050 " "	1050 " "	650 " "
(g) Magisterial Fines (Section 17)		300 " "	300	100 " "
			17600	16000

Remarks.

3 (b) Taxes on Arts this year amount to about Rupees 5500. There will be an increase for next year, but perhaps Rs 6200 is excessive.

(f) The item (f) Fees has been understated for the present year. Including the sums which will be realized before the close of the official year, about Rupees 900 will be realized.

(g) Fines Do

Statement I.- Revenues and Receipts of the Municipal Fund. (continued).

	1873-74 Detail of Minor heads	1873-74 Totals of Major heads	Probable receipts of the current Official year 1872-73
	Rs as p	Rs as p.	Rs as p.
4 Fees in Schools and Training Institutions -	" " "		
5 Endowments and Sundry Contributions and Donations		" " "	
(a) Hospitals	4288 " "		
(b) Choultries	" " "		
(c) Educational	" " "		
(d) Miscellaneous	" " "	4290	
		4288 " "	3507
6 Contributions from Local Funds			
(a) For Public Works			
Communications	" " "		
School Buildings	" " "		
Vga Vga Vga			
(b) Educational			
For Training Schools	" " "		
Vga Vga Vga			
(c) Miscellaneous			
Hospitals	500 " "		
Vga Vga Vga			
		500 " "	506
7 Miscellaneous			
(a) Rents of Municipal Markets	" " "		
(b) Rents and Fees in Municipal Slaughter-houses	" " "		
(c) Sale of Sweepings (Section 98)	" " "		
(d) Private Scavenging	" " "		
(e) Sale of Materials and Tools and Plant	120 " "		450
(f) Avenues	" " "		
(g) Rent on Grazing lands	50 " "		
	170 " "		

Statement I.- Revenues and Receipts of the Municipal Funds, &c (concluded) 13

	1873-74 Detail of Minor heads	1873-74 Totals of Major heads	Probable receipts of the current Official year 1872-73
	Rs as p	Rs as p	Rs as p
7 Miscellaneous. (Concluded)			
(h) Rent on Timber Yards from	150 " "		150 " "
(i) Rent on Municipal Wharves	300 " "		400 " "
(j) Sundries (sale of Manure &c)	200 " "	820 " "	169 " "
			1200 " "
8 Advances recovered	" " "	" " "	2227 " "
Total	24,200 " "	24,450 " "	

Note to Statement I.

1 House and Land rates are levied at 5 per cent.

2 Taxes on Arts &c are at the Maximum Schedule rates but according to the nature and extent of Trade, calling, or Professional Standard.

3 Taxes on Vehicles and Animals are levied at the rates prescribed in Schedule C.

4 Carts are registered at the rate mentioned in Section 75. Rs 2/- per Half year.

5 Tolls are levied for the present as per Act No 10 of 1865, Vide Government Proceedings No 154 of 31st March 1871.

6 License fees are at the rates mentioned in the Bye-laws sanctioned in the Proceedings of Government No 807 dated 20th June 1870.

Statement II.- Expenditure from the Municipal Funds of the Town of Cocanada for the official year 1873-74.

	1873-74 Detail (Minor heads) Rs a p	1873-74 Totals (Major heads) Rs a p	Approximate expenditure of the current official year 1872-73 Rs a p
Grant-I. (Public Works)—			
1 New Works—			
(a) Communications—	4250 " "		5076 " "
(b) Educational—	" " "		" " "
(c) Sanitation & Miscellaneous	2600 " "		1800 " "
	6850		
2 Repairs—			
(a) Communications—	2150 " "		2000 " "
(b) Educational—	" " "		" " "
(c) Sanitation & Miscellaneous	500 " "		600 " "
3 Establishment—	240 " "		240 " "
4 Tools and Contingencies—	60 " "		100 " "
5 Contributions to Local Funds.	" " "		" " "
Total Grant-I.		9800 " "	9816 " "
Grant-II. Education—			
1 Training Schools—	" " "		
2 Municipal Schools—	" " "		
3 Salary Grants—	200 " "		100 " "
4 Results' Grants—	150 " "		150 " "
5 Contributions to Local Funds for Educational Inspectorate	50 " "		50 " "
Total Grant- II.		400 " "	300 " "

Statement I.- Endowments entrusted to the Municipal Commissioners under Sections 15 and 16, for the Official year 1873-74.

No.	Name of Institution	Amount of Grant	Balance	Total charge (Columns 3-7)	Central charge (Columns II & III)	Allotted for Public works. Column II A	Total charge	Balance	Collected on account of previous demand	Outstandings from District Officers in realisation	Outstandings from Local Funds	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Hospitals and Dispensaries	4,265 " "	120 " "	1,178	34	70	2,450	1,788	3,338	2,450	5,788	Column 4. Balance Rs. 5. credited to sundry contributions 4 @ 0 4 0 and 1 @ 0 8 0 Sundry receipts 1530 Contributions from Port Trust Board 14440 the Seamen Hospital Contributions from Local Funds 500 Rs 5470
2	Municipalities	" " "	" " "	"	"	"	"	"	"	"	"	Column 7. Sale of Premises.
3	Educational	" " "	" " "	"	"	"	"	"	"	"	"	
4	Miscellaneous.	" " "	" " "	"	"	"	"	"	"	"	"	

× Seamen's Hospital also entitled to the same concessions and privileges as it is under the attended to by the same covenants and provisions

Statement II. Expenditure from Municipal Fund, 1872 (continued)

	1873-74 Detail (Minor heads) Rs as ℘	1873-74 Totals (Major heads) Rs as ℘	Approximate Expenditure of the current Official year 1872-73 Rs as ℘
Grant III. Sanitation and Medical Services.			
1 Hospitals and Dispensaries			
(a) Establishment	1254 " "		1298 " "
(b) Medicines and Supplies	750 " "		550 " "
(c) Diet of Patients	1150 " "		1080 " "
(d) Sundries and Contingencies	184 " "	3338	130 " "
			3058
2 Vaccination			
(a) Establishment	144 " "		151 " "
(b) Contingencies	36 " "		29 " "
3 Registration of Births and Deaths.	" " "		60 " "
4 Conservancy			
(a) Establishment	3360 " "		2967 " "
(b) Sanatary Service (cost of Conservancy bullocks &c)	576 " "		500 " "
(c) Cleansing of Tanks, wells and Drains	100		100 " "
(d) Contingencies	32 " "		135 " "
	4068		
Total Grant III.	7586 90	" "	7000
Grant IV. Miscellaneous Municipal purposes.			
1 Lighting			
(a) Establishment	300 " "		226 " "

Statement II. Expenditure from the Municipal Fund, 1872 (concluded)

	1873-74 Detail (Minor heads) Rs as ℘	1873-74 Totals (Major heads) Rs as ℘	Approximate Expenditure of the current Official year 1872-73 Rs as ℘
Grant IV. Miscellaneous Municipal purposes (concluded)			
1 Lighting (concluded)			
(b) Contingencies			
Kerosine oil, Lanterns &c	1880 " "		2500 " "
	" " "		" " "
2 Markets			
3 Choultries			
(a) Establishment	" " "		" " "
(b) Contingencies	" " "		" " "
(c) Feeding Travellers	150 " "		70 " "
4 Planting Avenues	350 " "		500 " "
5 Miscellaneous purposes	" " "		240 " "
Total Grant IV	2830 " "	3542 " "	
Grant V. Supervision and Management.			
1 Office			
(a) Establishment	2748 " "		2111 " "
(b) Contingencies (House-rent, Printing &c, Stationary &c)	700 " "		700 " "
2 Miscellaneous			
(a) Fees for auditing Accounts &c	136 " "		189 " "
Total Grant V	3584 " "	3000 " "	
Advances recoverable	" " "	" " "	
Refunds other than of current taxes	" " "	" " "	
Grand Total Expenditure	24200 " "	23658 " "	
Balances			
(a) Municipal Fund	" " "	792 " "	
(b) Endowments	" " "	" " "	
Total	" " "	792 " "	

Statement II. A.- Detail of Allotment for Expenditure on Public Works estimated to cost Rupees 100 or upwards.

Part I.- New Works.

No	Project	Amount of Estimate	Part expenditure	Expenditure in 1873-74	Remarks.
(a)	Communications				
1	Roads				
	1 Annamavari Street road	1000	"	1000	
	2 Kakilativari Street do	500	"	500	
	3 Hospital road	200	"	200	
	4 Raising the Factory road	500	"	500	
	5 Metalling the Main or Bazar road	1000	"	1000	
2	10 Kulverts	300	"	300	
3	Drains	200	"	200	
4	Fresh water Canal	500	"	500	
	Petty works and Reserve	50	"	50	
	Total	4250	"	4250	
(b)	Educational	"	"	"	
(c)	Sanitation & Miscellaneous.				
1	Hospitals				
	1 Store room	250	"	250	These works are charged to endowments vide Statement I.A. column 10.
	2 Room for examination of eye cases	200	"	200	
	3 Contagious diseases shed	500	"	500	
	4 Iron fence round the Hospital compound	1000	"	1000	
	5 a Brick wall in the compound	200	"	200	
	6 Tatties	50	"	50	
	Petty Works	50	"	50	
	Total Hospital	2250	"	2250	
2	Miscellaneous				
	a Brick wall in Jagannaikpuram	250	"	250	
	10 Ring wells in different parts of the Taluq	100	"	100	
	Total	350	"	350	
	Grand Total	6850	"	6850	

Statement II. A.- Detail of Allotment for Expenditure on Public Works estimated to cost Rupees 100 or upwards.

Part II.- Repairs.

No.	Project	Grant	Remarks.
(a)	Communications		
1	Roads	2000.	This amount is intended for the maintenance or repairs of all the existing roads.
2	Drains	100	
	Petty Repairs and Reserve	50	
	Total	2150	
(b)	Educational	"	
(c)	Sanitary and Miscellaneous		This amount is also charged to Endowments vide Statement II.A. Column 10.
2	Miscellaneous		
1	Repairs to the existing Wells	100	
2	Do Latrines	200	
		300.	
	Total Sanitation &c	500.	
	Grand Total	2650.	

Statement II.- B.- Detail of Municipal Establishments

	No	Salary per mensem	Salaries per annum	Total major heads.
		Rs as p	Rs as p	Rs
Grant I. Public Works	"	" " "	" " "	
Overseers	1	20 " "	240 " "	
Maistry	"	" " "	" " "	
Road Coolies				
Total	1	20 " "	240 " "	240.

Statement II B.- Detail of Municipal Establishments. (continued)

	No	Salary per mensem Rs as p	Salaries per annum Rs as p	Totals. Major heads. Rs.
Grant-II. Education	"	" " "	" " "	"
Grant-III. Sanitation & Medical Services				
1 Hospitals and Dispensaries				
Medical Sub-ordinate	1	60 " "	720 " "	
Clerks	"	" " "	" " "	
Peons-1@7Rs+1@6Rs	2	13 " "	156 " "	
European Cook	1	6 " "	72 " "	
Ward Coolie	1	6 " "	72 " "	
Native Cook	1	5 8 "	66 " "	
Waterman	1	5 " "	60 " "	
Ayly	1	4 " "	48 " "	
Total	9	104 8 "	1254 " "	
2 Vaccination				
Vaccinator	1	12 " "	144 " "	
Peons	"	" " "	" " "	
Total	1	12 " "	144 " "	
3 Registration				
Registrars	"	" " "	" " "	
Peons	"	" " "	" " "	
Total	"	" " "	" " "	
4 Conservancy				
Nuisance Inspector	1	30 " "	360 " "	
Do Do	1	20 " "	240 " "	
Do Inspectors @ at 15 Rs.	2	30 " "	360 " "	
Sweepers @ at 5 Rs	40	200 " "	2400 " "	
Total	44	280 " "	3,360 " "	
Total	54	396 8 "	4758 " "	4758

Statement II. B.- Detail of Municipal Establishments (Concluded)

	No	Salary per mensem Rs as p	Salaries per annum Rs as p	Totals Major heads Rs.
Grant-IV.- Miscellaneous Municipal purposes				
1 Lighting				
Massaljees @ at 5 Rs	5	25 " "	300 " "	
Total	5	25 " "	300 " "	
2 Markets	"	" " "	" " "	300-
Grant-V.- Supervision and Management				
1 Office				
Manager	1	100 " "	1200 " "	
Clerks				
Head Clerk & Accountant	1	40 " "	480 " "	
2d Clerk & Do	1	25 " "	300 " "	
3d Clerk	1	15 " "	180 " "	
Peon	1	7 " "	84 " "	
Tax Collectors or Bill Roms each @ 7 Rs	6	42 " "	504 " "	
Total	11	229 " "	2748 " "	2748.

Cocanada Municipal Office
18th December 1872

W Foster
President
Municipal Commission

1873 Jan 1st
An Abstract from the Revised Municipal Commissioners Estimates for the Chief Secretary's Government
Feb 6 Sept 1873
Encd
No 2.
Abstract for 1873-74
Of Cocanada Municipality -
Ex Dist Sept 1873

Abstract of Budget of the Cocanada Municipality
For the year 1873-74

		Actuals of expired year	Budget	Eight months actuals	Regular	Next year
		Rs	Rs	Rs	Rs	Rs
1	Opening balance borrowed	2658	"	816	816	792
2	Assignments and allotments by Government	"	200	"	200	200
3	Rates and Taxes	15047	16850	13511	16000	17600
4	Fees in Schools and Training Institutions	"	"	"	"	"
5	Endowments and Sundry Contributions and Donations	"	2300	3157	3507	4288
6	Contributions from Local Funds	440	500	"	500	500
7	Miscellaneous	693	150	1159	1200	820
8	Advances recovered	"	"	2227	2227	"
	Total	16180	20000	20054	23634	23408
	Grand Total	18838	20000	20870	24450	24200
	Expenditure					
Grant	I Public Works	8903	9040	7182	9816	9800
Do.	II Education	103	250	140	300	400
Do.	III Sanitation and Medical Services	2876	7860	4215	7000	7586
Do.	IV Miscellaneous Municipal Hospitals	838	540	3019	3542	2830
Do	V Superintendence and Management	2174	2310	1956	3000	3584
	Debts paid	981	"	"	"	"
	Total Expenditure	15875	20000	16512	23658	24200
	Closing balance	"	"	"	792	"
	Grand Total	15875	20000	16512	24450	24200

Municipal Office
Cocanada
18 December 1872

W Dozler
President
Municipal Commission

List of Commissioners of the Cocanada Municipality for the year 1873-74

Names.	Commissioners. Official	Non-Official	Total	Remarks.
	Nos	Nos	Nos.	
A. F. Cox Esquire — Vice President & asst. Collector	1	"	1	
Dr. H. E. Wright — Civil Surgeon	1	"	1	
Captain J. Castor — Master Attendant	1	"	1	
R. H. D Forde Esquire — Merchant	"	1	1	
J. A. Will Esquire — Do —	"	1	1	
H. M. Graves Esquire — Do —	"	1	1	
J. Vernon Esquire — Do —	"	1	1	
B. Kamesam Garu — Do —	"	1	1	
P. Ramakrishnayya Garu — Do —	"	1	1	
P. Seetharamaswamy Garu — Do —	"	1	1	
Total	3	7	10	

Cocanada
Municipal Office
18th December 1872

W Boaler
President
Municipal Commission

Financial Department.

2

20

PROCEEDINGS of the **MADRAS GOVERNMENT.**

Read the following letter from

the President, Municipal
Commissioners, Godavery District
dated 6th January 1873 No 2.

Order thereon 18th April 1873 No. 502.

With this letter
above recorded, the Presidents
of the Cocanada and Ellore
Municipalities forwards the
budget estimates of receipts
and expenditure for the years
1873-74.

The statements are
forwarded without any
explanation of variations
from the actuals and
estimates of preceding
years, beyond a few margin-
-al remarks which are
far from being clear or
full enough to give the
information

The balance (Godavery)
in the receipt side is
wrong: and there is
none on the expenditure
side.

This is why
it should be.

information which the
Govt desire to have before
them when reviewing a
budget.

Godavery. In the
marginally shown abstract
the contribution from
Port Funds for the Seamens'
Hospital has been removed
from 5 "Endowments" to
2 assignments. As the reference
to the Tax on Arts &c it is
explained in the margin
that there will be an increase
for next year, but that
perhaps Rs 6200 is excess-
-ive. The Government
would have preferred to
know (1) the grounds on
which the increase is
expected, and (2) why
Rupees 6200 has been
entered if it is believed
to be excessive. Perhaps
the remarks are made
by

Receipts

Balance	790
Assignments from Port Fund for Seamens Hospital	1640
Rates on Houses	5500
Tax on Arts	6000
Tax on Vehicles	600
Registration of Carts	150
Tolls	3800
Fees	1050
Fines	300
Endowments	2850
Contribution from Local Fund for Hospital	500
Miscellaneous	820
	24,000

Expenditure

In the municipal abstract the amount given in the budgets for 1872-73 has been separated, as will the allotment when words reduced to balance the budget

Expenditure

Public Works		
New Works	6650	
Repairs	2650	
other items	300	
Education		
Salary grants	200	
Result grants	150	
Inspection	50	
Sanitation &c		
Dispensary	3340	
Vaccination	180	
Conservancy	4070	
Miscellaneous		
Lighting	2180	
other items	650	
Superintendence &c	3580	
	24,000	

The 6200 Rs for Tax on Arts had better be reduced to the amount given for last year. It will cost money if when we have ordered the total abolition of the tax next year, we increase it this year. I.O.S.

by the President independently of the Commissioners who passed the budget, but there is nothing on the record to show this. The other items of receipts call for no remark.

In the expenditure statement an item of Rs 200 appears for "Salary grants". No expenditure under this head was sanctioned in the budget for 1872-73 and in the absence of explanations in the President's covering letter it is only by reference to the annual report for 1871-72 that the Govt have been able to satisfy themselves that the Commissioners are alive to the fact that elementary schools alone are entitled to receive aid from Municipal funds.

Explanation

Explanation should now be submitted of the omission to make any provision for the Registration of Births and Deaths which is compulsory under the Act, and of the increase in the charges under Supervision &c which now amount to close upon 15 per cent of the gross income of the Municipality against 11.5 in the sanctioned budget for the 1872-73. current year. A minus balance of Rs 1000 (which represents the share of the expenses of the Hospital borne by Municipal funds) should have appeared in Column 12 Statement I A. The appropriation from capital for building purposes is approved. The nature of the "Drains" entered

Receipts

Balance	2000
Assignments &c	100
Rates on Houses	3500
Tax on Arts	3800
Tax on Vehicles	500
Registration of Carts	700
Tolls	4000
Fees	100
Fines	100
Contributions from Local Funds for Dispensary	1500
Miscellaneous	130
	16,430

Expenditure

Public Works		
New Works	4250	
Repairs	4000	
Other Items	350	
Education		
Salary, grants	126	
Results grants	1000	
Inspection	174	
Sanitation		
Dispensary	1400	
Vaccination	150	
Registration of births & deaths	180	
Conservancy	3100	
Miscellaneous		
Lighting	150	
Charities	80	
Supervision	1386	
	16346	
Balance	84	
	16430.	

4

entered in Statement II A under "Communications" should have been explained.

Ellore — The remarks made above with reference to the absence of explanation of variations apply generally to the budget estimates of this Municipality as well as to those of Cocanada.

The anticipated income from the various rates and taxes are (with the exception of that from the tax on Vehicles) considerably in excess of the amounts entered in the sanctioned budget for the current year. Explanation should be submitted specially with reference to the entries under "Tolls" and "Registration of Carts". Rs 1500 are entered as contributions

contributions from local Funds for Dispensary, but Rs 2000 appear on this account in the Ellore circle budget.

The details of Public Works expenditure given in Statement II are totally inadequate. A revised statement must now be submitted, and information should at the same time be given regarding the number and nature of the schools for which as large a sum as Rs 1126 has been set aside as grants-in-aid.

The travellers' bungalow has no endowment and need not be shown in Statement II. In Statement I, receipts from that source should appear under "Miscellaneous."

The

Financial 6
Public Department.
23

~~PROCEEDINGS~~ of the ~~MADRAS GOVERNMENT.~~

~~Read the following letter from the~~

~~Magistrate of~~

5

~~(Here enter~~ ~~187 , No.)~~

~~ORDER THEREON,~~ Notification

UNDER the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Cocanada in the Godavery District, to levy during the year beginning 1st ~~May~~ April 1873, and ending 30~~th April~~ 1st March 1874

A rate on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

Tolls on carriages, carts, and animals entering the Municipal limits. at half schedule rates.

Taxes on carriages, horses, and other animals as described in Schedule C. to the above Act annexed.

Fees on the registration of carts.

H.

To

~~The President of the Municipal Commission in~~

Financial
Public Department.

~~PROCEEDINGS~~ of the ~~MADRAS~~ GOVERNMENT.

~~Read the following letter from the~~

~~Magistrate of~~

~~(Here enter~~ ~~187 , No.)~~

~~ORDER THEREON,~~ Notification

UNDER the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Ellore in the Godavery District, to levy during the year beginning 1st ~~May~~ April 1873, and ending ~~30th April~~ 1874.

A rate on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

Tools on carriages, carts, and animals entering the Municipal limits.

Taxes on carriages, horses, and other animals as described in Schedule C. to the above Act annexed.

Fees on the registration of carts.

~~To~~

~~The President of the Municipal Commission in~~

Class. P.

INDIAN TELEGRAPH.

Local No. 321

To (Station) Madras

From (Station) Cocanada

No.	Words.	Time tendered for transmission. (Madras time.) Day.	H.	M.
1289	23	31	15	

Official Instructions.—

To (Person) Chief Secretary to Government

From (Person) President Municipal Commissr

1	2	3
Loan	Municipality collect	to
4	5	6
taxes	according	to
7	8	9
budget	for	1873-74
10	11	12
in	anticipation	of
13	14	15
Sanction	-	
16	17	18
19	20	21
Reply 3/3 - Municipal Taxes entered		
22	23	24
in Budget sanctioned		
25	26	27
(Signed) W Huddleston		
28	29	30 Chief Secy
31	32	33
34	35	36

Recd. from _____ (L. L.) _____

At 15 H. 28 M., on the 31-3-73

By _____

Date _____

Sent to _____ (L. L.) _____

At ____ H. ____ M., on the _____

By _____

Telegraph Master.

(P. 1)—Alipore Jail Press.

Cocanada 6

The estimates for the two Municipalities are passed subject to revision if necessary on receipt of the explanations above called for, and the usual Notifications will be issued.

It is desired that the budgets for 1874-75 may be framed so as to admit of the Tax on Professions &c. being dispensed with.

To
The President Municipal Commission Cocanada 6
" Public Works Department 2/6
" Revenue Department. 14
" Board of Revenue 6
" Accountant General 6
" Sanitary Commissioner
" Inspector Genl Ind Med Depts 6
" Director of Public Instruction 7
" President Local Fund Board Cocanada 6

110-2-1874 NA

Govt. of {1873} Madras.

Financial

To

The Presdt. Munl. Commrs
Cocanada.

Fin. Dept. 889.

Dated April 16
Recd. } 1873, No. 502.

Nos. 76-77.

Reviewing the Budget Ests.
of the Cocanada & Ellore
Municipalities for 1873-74.

W. Stuart

Crichfield

53/4/73
85/4/73.