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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 331 Press/Mis.

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Dated 2-3- 1874.

33/34

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 2nd March 1874.

Read the following papers:—

No. 1. From W. S. FOSTER, Esq., President of the Municipal Commissions, Godavery District, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Cocanada, 29th November 1873, No. 13.

I have the honour to forward the Budget Estimates for the three Municipalities in this district for 1874-75.

2. The Profession-tax has been dispensed with, and this has caused a serious difficulty. The estimates for Expenditure have been cut down as low as they possibly could. New Public Works and Education have had to suffer; the Conservancy Establishments have been kept up as well as we could, and the lighting has been kept up, as the Commissioners have considered that it would not be well to see the lamp-posts without ever a light on them. Notwithstanding this reduction in the expenditure, I am afraid it will be absolutely necessary to raise some more funds. The least objectionable in my view will be to raise the House-tax to the maximum seven-and-a-half per cent. The Commissioners have not proposed this for Rajahmundry, because there has lately been a revision of the House-tax, by which more than Rupees 1,000 is expected in excess of this year's receipts, so it was considered best to adopt the revised register, and not at the same time raise the rate at which the tax is levied.

3. The Commissioners of the Ellore Municipality resolved not to increase the House-tax.

4. Those of the Cocanada Municipality have decided to ask Government to increase the rate to seven-and-a-half per cent. But they do this with reluctance, and wish that Government would allow them to tax the goods coming down by canal instead. On this subject, I enclose a memorandum drawn up by a Sub-Committee and accepted at a full meeting of the Commissioners.

5. I would point out that Cocanada is circumstanced differently from most towns. A large trade is carried on, a great quantity of goods are brought for exportation, and this merchandize pays nothing to the Municipality. The goods come by canal, and so come within the municipal limits without paying any toll, which they would have to pay, if they were brought on bandies. The greater part of the wealth of the town consists of merchandize thus brought in; and it is chiefly to protect this that the Municipality have incurred expense in taking some precautions against fire, and it is entirely to protect these goods that the Municipal Commission has decided not to allow thatched buildings to be newly put up in those particular parts of the town where these goods are mostly stored. Thus, others are put to expense on account of these goods which contribute nothing towards the expenses of the town. I must mention that the Commissioners were unanimous in the decision to advise Government to impose some such tax as this; and the meeting was attended by nearly all the members, many of whom are merchants, to whom these goods would be being brought.

6. But while I agree in thinking these goods should bear their share in the municipal expenses, I am quite prepared to admit there are difficulties in the way of imposing a tax on them. It would have to be imposed in the form of a toll on

each boat entering the municipal limits. Now it would hardly be right to tax the goods which were going straight to the shipping in the roads, and no distinctions could be well made at the place where tolls are taken. Again, it might appear that this tax would be liable to drive the goods down to Coringa, and keep them out of Cocanada; but I do not anticipate this, as it would cost shippers much more to put the goods on a ship from Coringa, than from Cocanada. I would, therefore, request Government to consider this matter. It could not be done without passing an Act to provide for it.

7. I will now go on to consider each Budget separately :—

(1.) RAJAHMUNDRY.—The following shows the estimates compared with those of the present year :—

RECEIPTS.

	1873-74. RS.	1874-75. RS.
Balance	6,042	6,821
Surplus Pound Fund	...	100
House-tax	3,015	4,406
Trades-tax	5,550	...
Taxes on Vehicles	550	550
Registration of Carts	125	125
Tolls	2,000	2,000
Fees	550	550
Fines	200	200
Endowments, &c.	620	1,194
Contributions from Local Funds	1,250	1,190
Miscellaneous	2,676	3,165
Total ...	22,578	20,301

CHARGES.

	1873-74. RS.	1874-75. RS.
Grant I.—		
New Works	700	...
Repairs	1,350	1,350
Establishment	372	...
Tools and Plant	...	...
Grant II.	530	...
Grant III.—		
Dispensaries	2,620	2,516
Vaccination	137	60
Conservancy	8,118	5,942
Grant IV.—		
Lighting	740	1,896
Other items	300	300
Grant V.—		
Office	1,205	941
Miscellaneous	2,144	144
Total ...	18,216	13,149
Balance...	4,362	7,152

The endowment balance includes the funded capital. I have omitted this in Statements I. and II., the alterations being made in red ink.

In the Budget of the present year, the surplus pound was omitted by mistake. It has been paid to the Municipality.

The House-tax has been increased, as I have said before, by adopting the revised register of the value of the houses. The endowments, &c., have risen chiefly through increased subscriptions, &c., to the Civil Dispensary. The rest of the items of receipts demand no notice.

In the expenditure, the expense of lighting has very much increased, owing to more lamps having been put up; the Conservancy Establishment has been greatly reduced, and also the Office Establishment; the Miscellaneous items are reduced by the 2,000 Rupees which were put into the present year's Budget for the purchase of land.

Of the balance Rupees 7,152, a part, viz., Rupees 4,209, belongs to endowments; there are thus left Rupees 2,943 as the balance of the Municipal Fund; there should certainly be kept a balance of Rupees 1,348, so that about Rupees 1,600 of this balance might be further utilized. But I would leave it for the present in the balance, as I am inclined to think that the Conservancy Establishment has been reduced too low, and will require to be raised to be efficient. If it does not require to be raised, then Grants I. and II. might be made to the same as last year, when we see that the present Conservancy Establishment is sufficient.

(2.) ELLORE.—The following shows the receipts and expenditure proposed for the ensuing year compared with that of the current year :—

RECEIPTS.

	1873-74. RS.	1874-75. RS.
Balance	2,000	2,000
Assignments, &c.	100	50
House-tax	3,500	3,500
Profession-tax	3,800	...
Tax on Vehicles	500	500
Registration of Carts... ...	700	800
Tolls	4,000	4,400
Fees	100	100
Fines	100	100
Contributions from Local Funds	1,500	1,000
Miscellaneous	130	100
Total ...	16,430	12,550

EXPENDITURE.

	1873-74. RS.	1874-75. RS.
Grant I.—		
New Works	4,250	2,000
Repairs	4,000	2,000
Other items	350	350
Grant II.—		
Salary Grants	126	750
Results Grants	1,000	370
Inspection	174	...
Grant III.—		
Dispensary	1,400	1,400
Vaccination	150	150
Registration of Births and Deaths	180	120
Conservancy	3,100	2,500
Grant IV.—		
Lighting	150	150
Public Bungalow	80	80
Grant V.	1,386	1,386
	16,346	11,256
Balance	84	1,294
Total ...	16,430	12,550

There is nothing that needs remark in the receipts. The expenditure on Conservancy is reduced, the other items under Grants II., III., IV., and V. are generally the same as this year; the only difference being caused by transferring some of the grant under Education from Results Grants to Salary Grants. There thus remain about Rupees 4,000, which have been divided between constructing and repairing Public Works. This sum is quite insufficient; the town is divided into two parts by the canal, and the trunk road passes through the town and over the canal by a bridge, which is not wide enough for two bandies to pass each other on, so money ought to be spent in widening it. There are other works in the town very necessary, but the money is wanting to carry them out.

(3.) COCANADA.—The following shows the receipts and expenditure of Cocanada Municipality :—

RECEIPTS.	1873-74. RS.	1874-75. RS.
Balance...	790	1,200
Assignments...	200	200
House-tax	5,500	8,250
Vehicle-tax	600	600
Tolls	3,800	4,000
Registration of Carts	150	160
Profession-tax	6,000	...
Fees	1,050	1,400
Fines	300	90
Endowments	4,290	3,738
Contributions from Local Funds	500	500
Miscellaneous	820	662
Total ...	24,000	20,800

EXPENDITURE.	1873-74. RS.	1874-75. RS.
Grant I.—		
New Works	6,650	3,000
Repairs	2,650	3,500
Other items	300	500
Grant II.—		
Salary Grants	200	500
Results Grants	150	250
Inspection	50	...
Grant III.—		
Dispensary	3,340	3,338
Vaccination	180	244
Registration of Births and Deaths	...	...
Conservancy	4,070	3,698
Grant IV.—		
Lighting	2,180	2,000
Miscellaneous	...	250
Choultries	150	120
Streets and Avenues ...	500	500
Grant V.	3,580	2,900
Balance ...	...	...
Total ...	24,000	20,800

The item of House-tax in the RECEIPTS is calculated on the increased rate of seven-and-a-half per cent., in anticipation of the sanction of Government being obtained for that, if they refuse to empower the Municipality to impose any fresh tax as requested.

Receipts from fines will be much reduced, as most of the prosecutions were for non-payment of Professional tax.

The other items of receipt call for no comment.

EXPENDITURE.—The Government will see how largely Public Works are reduced. Repairs are slightly increased owing to the formation this year of new roads.

The Commission have estimated for more expenditure next year on Education, as requested by the Government in their Order, No. 1600, dated 30th October 1873, Financial Department.

Conservancy has also been reduced in consideration of the want of funds.

The other items are much the same.

The Office Establishment has been considerably reduced by the abolition of the post of Manager, and the reduction of two peons.

8. If Government refuse to sanction the increase in the House-tax, and decline to permit the imposition of any further tax, I see no other way of getting on except giving up repairing the roads, and leaving the streets in darkness.

9. Thus, then, Government will see that funds are very much wanted by all the Municipal Commissions in this district. This arises from the action of Government in refusing to sanction the continuance of the Profession-tax, but not providing any other source of revenue. Government also contemplate requiring the Commissions to increase their expenditure by keeping Apothecaries instead of Hospital Assistants at the Dispensaries (I admit this will not make any difference just yet in this district), and they desire that more money be given towards elementary education, and that the funded capital of dispensaries should not be touched, but that the expenses of these institutions be defrayed rather from the other funds.

10. I quite agree with Government in thinking that in Municipalities expenditure should be decreased, rather than the rates of existing taxes be increased, or new taxes imposed, and the Municipal Commissions have done their best to act on that view. Still, with all their efforts, they have not been able to succeed so well but that the people will be able to see that the works are not advancing, and that education and sanitary measures are no longer undertaken, and considerable discredit will be thus thrown on the Municipalities. Now the people think these Commissions entirely Government institutions, and it would, therefore, be well if Government, while they withhold funds on the one hand, would try to relieve them on the other hand.

11. I would strongly advise Government to give up half the surplus Pound Fund to the Municipal Commissions, instead of, as at present, giving it to the Farm at Madras. That the present proceeding is illegal, I thoroughly believe; I cannot see that this fund is spent by the Magistrate of the district under the orders of Government. But I do not advise this on the ground of any illegality, because Government by ordering it show they do not believe it to be illegal; but I advise it because Government should hold out a helping hand to the Municipalities. I may remark that I asked the opinion of the Board of Revenue, and they said it would be utterly out of the question to transfer these funds to the Municipalities.

12. In another way Government might help these Municipalities without doing much harm to their other revenues; the Jungle Conservancy Fund, officers find great difficulty in spending. Of this, at all events, a part might be utilized by giving it up to the Municipalities.

No. 2. From W. S. FOSTER, Esq., President of the Municipal Commissions, Godavery District, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Cocanada, 10th December 1873, No. 14.

I have the honour to forward the Budget Estimate of the Cocanada Municipality for 1874-75, to be substituted for that submitted with my letter of the 29th ultimo, No. 13. The paper sent to you was wrongly copied from an old draft, and may be returned to me.

2. I also enclose two lists of Municipal Commissioners of Ellore and Rajahmundry.

No. 3. ORDER THEREON, 2nd March 1874, No. 331.

The Budget Estimates of the Godavery Municipalities are submitted with the letters above recorded.

2 RAJAHMUNDRY.—The estimates for 1874-75, as amended by Government, are compared below with those for the current year :—

RECEIPTS.

	1873-74.	1874-75.
	RS.	RS.
Balance brought forward ...	6,012	2,612
Assignment by Government...	...	100
Rate on Houses	3,015	4,406
Tax on Arts	5,550	...
Tax on Vehicles	550	550
Registration of Carts	125	125
Tolls	2,000	2,000
Fees	550	550
Fines	200	200
Endowments, &c.	620	1,194
Contribution from Local Funds	1,250	1,190
Miscellaneous	2,676	3,165
Total ...	22,578	16,092

CHARGES.

	1873-74.	1874-75.
	RS.	RS.
Grant I.—		
New Works	700	...
Repairs	1,350	1,350
Other items	372	...
Grant II.	530	530
Grant III.—		
Hospitals	2,620	2,696
Vaccination	137	60
Registration of Births and Deaths	...	...
Conservancy	8,118	5,942
Grant IV.—		
Lighting	740	1,896
Other Miscellaneous purposes	300	300
Grant V.—		
Office...	1,205	941
Miscellaneous	2,144	144
Balance	4,362	2,233
Total ...	22,578	16,092

3. The mistake pointed out last year of showing the funded capital of the dispensary as part of the balance in Statements I. and II. has been repeated in the statements submitted, notwithstanding the President's belief that the necessary alterations, had been made in red ink in his office. The correct balances are shown in the abstract given above.

4. In the statements submitted the proposed expenditure is adjusted so as to leave an unallotted municipal balance of Rupees 2,943. This the President admits to be too large, but considers that it should be left as it is, as he is inclined to think that the allotment for Conservancy has been reduced too low.

5. The contribution from the Local Fund Board for the dispensary should be included in column 6, Statement I.-A, in which case the total income of the institution will appear as Rupees 2,495-13-6, and as the allotment for a medical subordinate must be raised to Rupees 900 to provide for the entertainment of a passed Hospital Apprentice, the entry in column 11 will stand at Rupees 2,696-6-7, leaving a deficit balance of Rupees 200-9-1 to be made good from Municipal Funds. The provision for Education should be raised to Rupees 530, the amount provided in the Budget for the current year.

6. Even after the above alterations have been made, the unallotted balance of Rupees 2,233 will probably more than suffice as a working margin, but should it not do so, there appears no alternative but to have recourse to an enhancement of the rate of one of the existing taxes. A Supplemental Budget for the appropriation of the balance should be submitted at the earliest date on which the requirements can be estimated.

7. ELLORE.

RECEIPTS.

	1873-74.	1874-75.
	RS.	RS.
Balance brought forward ...	2,000	2,000
Assignment by Government.	100	50
Rate on Houses	3,500	3,500
Tax on Arts	3,800	...
Tax on Vehicles	500	500
Registration of Carts	700	800
Tolls	4,000	4,400
Fees	100	100
Fines	100	100
Contributions from Local Funds	1,500	1,000
Miscellaneous	130	100
Total ...	16,430	12,550

CHARGES.

	1873-74.	1874-75.
	RS.	RS.
Grant I.—		
New Works	4,250	2,000
Repairs	4,000	2,000
Other items	350	589
Grant II.—		
Salary Grants	126	750
Results Grants	1,000	370
Inspection	174	...
Grant III.—		
Hospitals	1,400	1,400
Vaccination	150	150
Registration of Births and Deaths	180	120
Conservancy	3,100	2,500
Grant IV.—		
Lighting	150	150
Other items	80	80
Grant V.—		
Office ... ... }	1,386	{ 1,164
Miscellaneous ... ... }		{ 222
Reserve	...	1,055
Balance	84	...
Total ...	16,430	12,550

8. In the case of Ellore also, the adjustment necessitated by the loss of an item of Rupees 3,800 in the income, has been effected by reduction of expenditure, aided by an anticipated increase of Rupees 400 from Tolls, and Rupees 100 from Registration of Carts.

9. The principal reductions are (1) Rupees 2,000 under New Works, (2) Rupees 2,000 under Repairs, and (3) Rupees 600 under Conservancy. These reductions are sanctioned by Government, and, before the end of the year, the Commissioners may probably be able to utilize the balance of Rupees 1,055, and the Public Works Reserve of Rupees 239, in carrying out some of those works for which no funds have been allotted, although they are considered very necessary.

10. COCANADA.

RECEIPTS.

	1873-74.	1874-75.
	RS.	RS.
Balance brought forward ...	790	1,200
Assignment by Government.	1,640	200
Rate on Houses	5,500	8,250
Tax on Arts	6,000	...
Tax on Vehicles	600	600
Registration of Carts	150	160
Tolls	3,800	4,000
Fees	1,050	1,400
Fines	300	[illegible]
Endowments, &c.	2,850	[illegible]
Contribution from Local Funds	500	500
Miscellaneous	820	662
Total ...	24,000	20,800

CHARGES.

	1873-74.	1874-75.
	RS.	RS.
Grant I.—		
New Works	6,650	3,000
Repairs	2,650	3,500
Other items	300	500
Grant II.—		
Salary Grants	200	500
Results Grants	150	250
Inspection	50	...
Grant III.—		
Hospitals	3,340	3,338
Vaccination	180	244
Registration of Births, &c.	...	...
Conservancy	4,070	3,698
Grant IV.—		
Lighting	2,180	2,000
Other Miscellaneous purposes	650	870
Grant V.—		
Office ... ... }	3,580	{ 2,800
Miscellaneous ... ... }		{ 100
Total ...	24,000	20,800

11. By the abolition of the Profession-tax, the Cocanada Municipality loses an income of Rupees 6,000, and as it has been impossible to make up for this by reduced expenditure, the Commissioners, after very careful consideration of the subject, have recommended the introduction of a toll on goods entering the town by the canal, or failing that, the increase of the rate of House-tax from five to seven-and-a half per cent. As the first measure would admittedly involve legislative action, it is too late to consider it for the year 1874-75, and the necessary sanction is consequently accorded for the increase to the rate of the House-tax which, with minor increases under other heads, will render the estimated income for 1874-75 only Rupees 3,200 short of that for the current year.

12. This falling off in the income, together with increased allotments for Repairs and Education, have necessitated a reduction of Rupees 3,650 under the head of New Works, and of Rupees 680 under Supervision and Management. The mode in which the adjustment of the Budget has been effected is approved, but a further decrease of Rupees 180 must be made in such manner as the Commissioners may deem advisable to allow of the entertainment of a more highly-qualified officer for the charge of the dispensary.

13. Subject to the above remarks, the Budgets are passed, and the usual Notifications will issue. The Government regret that other considerations prevent their aiding the Municipalities in either of the modes suggested in paragraphs 11 and 12 of the President's letter.

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 Rajahmundry, in the Godavery District, to levy the following rates and taxes:—

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

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.

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 the following rates and taxes:—

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

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.

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 the following rates and taxes:—

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

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.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commissions, Godavery District.
,, 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, Godavery District.

Exd. J. Wright.

Govt. of 1874, Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Godavery District,
&c., &c., &c.

Dated March, 2nd.

Recd.

Encl.

G.O., 2nd March 1874, No. 331.

MARCH
Nos. 1–3.

Godavery District Municipalities.—The Budget Estimates of the Rajahmundry, Ellore, and Cocanada Municipalities for 1874-75, reviewed.

List of Municipal Commissioners of Ellore

No	Names	Officials	Non Officials
1	W S Foster Esquire President	1	"
2	E L Pearse Esqr. Assistant Asst Collector	1	"
3	Davoor Virabadria Gar Tahsildar	1	"
4	Inspector of Schools 1st Divn.	1	"
5	Deputy Inspector of Schools	1	"
6	Mullala Venkataswamy Naidu Gar	"	1
7	Mundfala Venkia Gar	"	1
8	Reverend I. E. Padfield	"	1
9	Mothe Venkataswamy Gar	"	1
10	Setti Venkaya Gar	"	1
11	Kalugara Ramaswamy Gar	"	1

Godavery District
Municipal Office
Cocanada 10th December 1873

W S Foster
President

In a letter

From
The President
Municipal Office
Godavery Dist.
To The Chief Secretary
to Government
Fort St. George

Dated 10th Decr/73.
No. 14

List of Municipal
Commissioners of
Ellore.

Pro. 3d March In 21.—

In File 2362/73

Financial ~~Public~~ Department.

~~PROCEEDINGS of the MADRAS GOVERNMENT.~~

~~Read the following letter from the~~

~~Magistrate of~~

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

~~ORDER THEREON,~~ 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 Rajahmandry in the Godavery District, to levy the following ~~during the year beginning~~ Rates and Taxes ~~1st May 187 , and ending 30th April 187~~ .

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.

To

~~The President of the Municipal Commission in~~

Inserted 3rd March /74

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 the following ~~during the year beginning~~ Rates and Taxes ~~1st May 187 , and ending 30th April 187~~ .

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~~

Inserted 3rd March /74

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 Cocanada in the Godavery District, to levy the following Rates and Taxes. ~~during the year beginning 1st May 187 , and ending 30th April 187~~ .

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~~

Inserted 3rd March /74

Finl Pro. 3d March /74
No. 1.-

Statement I Revenues and Receipts of the Municipal Fund of the town of Cocanada during the Official Year 1874-75.

	Arrears	Current	1874-75 Detail of Minor Heads	 Total of Major Heads	Probable receipts of the Current Official Year 1873-74
			Rs a p	Rs a p	Rs a p
1 Balance brought forward					
(a) Municipal Fund			1200 " "	- - -	790 . .
(b) Endowments			" " "		" " "
				1200 - -	790 " "
2 Assignments and allotments by Government					
(a) Surplus Pound Fund			200 " "		
(b) Ferry rents			" " "		
(c) Fishery rents			" " "	200 " "	200 " "
3 Rates and Taxes &c.					
(a) Rates on Houses &c (Section 40)	" " "	8250 - -	8250 " "	- - -	5500 " "
(b) Do. on Arts & Professions &c. (Section 57)	" " "	" " "	" " "		6000 " "
(c) Do. on Vehicles &ca (Section 63)	" " "	600 " "	600 " "		600 " "
(d) Registration of Carts (Section 73)	" " "	160 - "	160 " "		150 " "
(e) Tolls	" " "	4000 . .	4000 " "		3800 " "
(f) Fees, Sections 106 123. 125. 130. 131. 134 Bye-laws, and Schedule A	" " "	1400 .	1400 " "		1050 " "
(g) Magistrial fines Section 17	" " "	90 " "	90 " "	14 500	300 " "
					17400 " "
4 Fees in Schools and Training Institutions	" " "	" " "	" " "	" " "	" " "

Statement I Revenues and Receipts of the Municipal Fund.

(Continued)

	1874-75						Probable receipts of the Current Official Year or 1873-74		
	Detail of Minor Heads			Total of Major Heads					
	Rs	a	p	Rs	a	p	Rs	a	p
5 Endowments and Sundry Contributions and Donations									
(a) Hospitals	3738	"	"				4290	"	"
(b) Choultries	"	"	"				"	"	"
(C) Educational	"	"	"				"	"	"
(d) Miscellaneous	"	"	"				"	"	"
				3738					
6 Contributions from Local Funds									
(a) Public works									
Communications	"	"	"				"	"	"
School Buildings	"	"	"				"	"	"
(b) Educational	-	-					"	"	"
For training Schools	"	"	"				"	"	"
(C) Miscellaneous	"	"	"				"	"	"
Hospitals	500	"	"						
				500	"	-	500	"	-
7 Miscellaneous									
(a) Rents of Municipal markets	"	"	"				"	"	"
(b) Rents and Fees on Municipal Slaughter houses	"	"	"				"	"	"
(c) Sale of Sweepings (Section 98)	"	"	"				"	"	"
(d) Private Scavengering	"	"	"				"	"	"
(e) Sale of Materials and Tools & Plants	200	"	"				120	"	"
(f) Avenues	"	"	"				"	"	"
(g) Rent on Grazing land	50	"	"				50	"	"
(h) Rents on Timber Yards ground	150	"	"				150	"	"
(i) Rent on Municipal wharves	100	"	"				300	"	"
(j) Sundries Sale of Manure &c.	162	"	"				200	"	"
				662	"	-	820	-	-
8 Advance recovered	"	"	"	-	"	"	"	"	"
Total Receipts	"	"	-	20800	"	-	24000	"	"

Note to Statement I

1 House and Land rates are Estimated at 7½ per cent being 2½ over the Estimate for 1873.74 on the suppositions that Government will grant Sanction for the same.

2. Taxes on Arts &c. abolished

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

4. Carts were registered at the rate mentioned in Section 75 Rupees 2 per half year.

5 Tolls are levied as per Act No. X 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 I A Endowments entrusted to the Municipal Commissioners under Sections 15 & 16 for the Official Year 1874·75

Name of Institution	Amount of Funded Capital	Balance	Interest or Produce thereof	Appropriation from capital for Expenditure	Contributions & Donations of all kinds	Sale of Medicines or Sundry property	Total Columns 3-7	Current Charges (Statements II & III)	Allotted for Public works. Statement II A	Total Charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
Hospitals and Dispensaries	2775	"	120	"	4095	23	4238	3338	900	4238	"	Column 4 Interest 120-"-" Sundry Contribution and Donations and other Sundry receipts 1855-"-" Contribution from Port fund towards the Sea mens Hospital 1440-"-" Contribution from Local Fund 500-"-" Column 7 Sale of Medicines 23-"-" Contribution from Municipal fund 300-"-" Total 4238-"-" Seamens Hospital is also included in this Estimate as it is under the Same roof and is attended to by the Same Servants & Medicines
Choultries	"	"	"	"	"	"	"	"	"	"	"	
Educational	"	"	"	"	"	"	"	"	"	"	"	
Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	

Statement II Expenditure from the Municipal Fund of the Town of Cocanada for the Official Year 1874-75

	1874-75						Approximate Expenditure of the Current Official Year 1873-74		
	Detail Minor Heads			Total Major Heads					
	Rs	A	P	Rs	A	P	Rs	A	P
Grant 1 Public works									
1 New works									
(a) Communications	1850	"	"				3550	"	"
(b) Educational	"	"	"				"	"	"
(C) Sanitary and Miscellaneous	1150	"	"				2000	"	"
2 Repairs				3000					
(a) Communications	3000	"	"				1950	"	"
(b) Educational	–	–	–				–	–	–
(C) Sanitary and Miscellaneous	500	"	"				500	"	"
3 Establishment	300	"	"				240	"	"
4 Tools and Plant and Contingencies	200	"	"				60	"	"
5 Contributions to Local Funds	"	"	"				"	"	"
Total Grants I	"	"	"	7000	"	"	8300	"	"
Grant II Education									
1 Training Schools									
(a) Establishment	"	"	"				"	"	"
(b) Contingencies	"	"	"				"	"	"
2 Municipal Schools									
(a) Establishment	"	"	"				"	"	"
(b) Contingencies	"	"	"				"	"	"
3 Salary Grants	500	"	"				420	"	"
4 Result Grants	250	"	"				134	"	"
5 Contribution to Local Funds for Educational Inspection	"	"	"				"	"	"
6 Miscellaneous	"	"	"				"	"	"
Total Grant II	-	-	-	750	"	"	554	"	"

Statement II Expenditure from the Municipal Fund
(Continued)

	1874-75 Detail Minor Heads Rs	a	p	1874-75 Total Major Heads Rs	a	p	Approximate Expenditure for the Current Official Year 1873-74 Rs	a	p
Grant III Sanitation and Medical Services									
1 Hospitals and Dispensaries									
(a) Establishment	1338	"	"				1254	"	"
(b) Medicines and supplies	600	"	"				750	"	"
(c) Diet of Patients	900	"	"				1150	"	"
(d) Sundries and Contingencies	500	"	"				186	"	"
2 Vaccination				3338			3340	"	"
(a) Establishment	144	"	"				144	"	"
(b) Contingencies	100	"	"				36	"	"
3 Registration of Births and Deaths				244					
(a) Establishment	"	"	"				"	"	"
(b) Contingencies	"	"	"				"	"	"
4 Conservancy									
(a) Establishment	2898	"	"				3188	"	"
(b) Sanitary Service (Cost of Conservancy Carts &c	550	"	"				576	"	"
(c) Cleansing of Tanks, Wells & Drains	200	"	"				100	"	"
(d) Contingencies	50	"	"	3698			34	"	"
Total Grant III				7280	"	"	7418	"	"
Grant IV Miscellaneous Municipal purposes									
1 Lighting									
(a) Establishment	300	"	"				300	"	"
(b) Contingencies (Value of Kerosine oil &c)	1700	"	"				1480	"	"
2 Markets									
(a) Establishment	"	"	"				"	"	"
(b) Contingencies	"	"	"				"	"	"
3 Choultries							"	"	"
(a) Establishment	"	"	"				"	"	"
(b) Contingencies	"	"	"				"	"	"
(c) Feeding travellers	120	"	"				120	"	"

Statement II Expenditure from the Municipal Fund (Continued)

	1874-75						Approximate Expenditure for the Current Official Year 1873-74		
	Detail Minor Heads			Total Major Heads					
	Rs	a	p	Rs	a	p	Rs	a	p
Grant IV Miscellaneous Municipal purposes (Continued)									
4 Watering streets and Planting Avenues	500	"	"				500	"	"
5 Miscellaneous purposes	250	"	"				"	"	"
Total Grant IV	"	"	"	2870	"	"	2400	"	"
Grant V Supervision and Management.									
1 Office									
(a) Establishment	2100	"	"				2748	"	"
(b) Contingencies, viz. House rent at 45 Rupees per month and Stationery and Printing	700	"	"				1248	"	"
2 Miscellaneous									
(a) Auditing accounts &c.	100	"	"				132	"	"
Total Grant V	"	"	"	2900	"	"	4128	"	"
Advances recoverable	"	"	"				"	"	"
Refunds other than of Current Taxes	"	"	"				"	"	"
Grand Total Expenditure	"	"	"	20800	"	"	22800	"	"
Balance									
(a) Municipal Fund	"	"	"	-	-	-	1200	"	"
(b) Endowments	"	"	"	-	-	-	"	"	"
Total	"	"	"				1200	"	"

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

Part 1 (New works).

No.	Project	Amount of Estimate	Past Expenditure	Expenditure in 1874-75	Remarks
	(a) Communications				
1	Roads				
	Annmari Street road	1000	"	1000	
2	10 Culverts	500	"	500	
3	Drains	250	"	250	
4	Petty works & Reserve	100	"	100	
	Total	1850	"	1850	
	(b) Educational	"	"	"	
	(C) Sanitary & Miscellaneous	"	"	"	
1	Hospitals				
	1 Store room	300	"	300	
	2 Room for Examination of Eye cases	200	"	200	
	3 Tatties	50	"	50	
	4 Sundry Petty works	150	"	150	
	Total	700	"	700	
	Miscellaneous				
1	Brick well in Jajanaikpur	250	"	250	
2	20 Ring wells in different places of the town	200	"	200	
	Total	450	"	450	
	Grand Total New works	3000	"	3000	

tatement II A Detail of Allotments for Expenditure

Public works estimated to cost Rupees 100 or upwards.

Part II Repairs.

No	Project	Grant	Remarks.
(a)	Communications		
	1 Roads ______	2000	
	2 Drains ______	500	
	3 Petty repairs & reserve	500	
	Total	3000	
b)	Educational	—	
(c)	Sanitary and Miscellaneous		
	1 Hospital		
	Repairs to Hospital Buildings	200	
	2 Miscellaneous		
	1 Repairs to Existing Wells	150	
	2 Do. to Latrines	150	
	Total	500	
	Grand Total Repairs	3500	

Statement II B Detail of Municipal establishments

	No.	Salary per Mensem			Salaries per Annum			Total Major Heads		
		Rs	a	P	Rs	a	P	Rs	a	P
Grant I Public Works										
Overseers	"	"	"	"	"	"	"			
Maistry	1	25	"	"	300	"	"			
Road Coolies	"	"	"	"	"	"	"			
Total	1	25	"	"	300	"	"	300	"	"
Grant II Education	"	"	"	"	"	"	"	"	"	"
Grant III Sanitation & Medical services										
1 Hospitals & Dispensaries										
Medical Subordinate	1	60	"	"	720	"	"			
Clerks	1	7	"	"	84	"	"			
Peons. 1 at 7 & 1 at 6 Rs	2	13	"	"	156	"	"			
European Cook	1	6	"	"	72	"	"			
Ward Coolies	1	6	"	"	72	"	"			
Native Cook	1	5	8	"	66	"	"			
Waterman	1	5	"	"	60	"	"			
Nurse	1	5	"	"	60	"	"			
Toty	1	4	"	"	48	"	"			
	10	111	8	"	1338	"	"	1338	"	"
2. Vaccination										
Vaccinator	1	12	"	"	144	"	"			
Peons	"	"	"	"	"	"	"			
	1	12	"	"	144	"	"	144	"	"
3. Registration of Births & Deaths										
Registrars	"	"	"	"	"	"	"	"	"	"
Peons	"	"	"	"	"	"	"	"	"	"

Statement II B Detail of Municipal Establishments

	No.	Salary per month Rs	A	P	Salaries per Annum Rs	A	P	Total Major Heads Rs	A	P
Grant III Sanitation and Medical Services (Concluded)										
4 Conservancy										
Nuisance Inspector	1	25	"	"	300	"	"			
1 Do Do ——	1	20	"	"	240	"	"			
2 Do Do at Rs 15 each	2	30	"	-	360	"	"			
Sweepers at Rs 4-8 each	37	166	8	"	1998	"	"			
Total	41	241	8	"	2898	"	"	2898	"	-
Grant IV Miscellaneous Municipal purposes										
1 Lighting										
Lamp lighters at Rs 5 each	5	25	"	"	300	"	"			
	5	25	"	"	300	"	"	300	"	"
2 Markets ——	"	"	"	"	"	"	"	"	"	"
Grant V Supervision & Management										
1 Office										
Manager ——	1	100	..	"	1200	"	"			
Clerk ——	1	25	"	"	300	"	"			
Ditto ——	1	15	"	-	180	"	"			
Peons or Tax Collectors at 7 Rs each	5	35	"	.	420	"	"			
Total	8	175	"	"	2100	"	"	2100	"	"

Municipal Office
Cocanada
10th December 1873.

W. Foster
President

Abstract of Budget of the Cocanada Municipality for the Year 1874-75.

31

		Current Year				New Year.
		Actuals of Expired Year	Budget	Eight months Actuals	Regular	
		Rs	Rs	Rs	Rs	Rs
1	Opening balance brought	931	790	"	"	1200
2	Assignments & Allotment by Govt.	188	1640	720	1640	200
3	Rates and Taxes	17465	17400	12938	17400	14500
4	Fees in Schools and Training institution	"	"	"	"	"
5	Endowments and Sunday Contributions & Donations	4565	2850	3165	3640	3738
6	Contribution from Local Funds	500	500	"	500	500
7	Miscellaneous	1445	820	572	820	662
8	Advance recovered	2977	"	"	"	"
	Total	27140	23210	17335	24000	19600
	Grand Total	28071	24000	17335	24000	20800
	Expenditure					
	Grant I Public works	11210	9600	4395	8300	7000
	Grant II. Education	170	400	404	554	750
	Grant III Sanitation & Medical services	7568	7590	4128	7418	7280
	Grant IV Miscellaneous Municipal purposes	4329	2830	1395	2400	2870
	Grant V Supervision and Management	3465	3580	3398	4128	2900
	Total Expenditure	26742	24000	13720	22800	20800
	Closing Balance	"	"	"	1200	"
	Grand Total	26742	24000	13720	24000	20800.

W S Foster
President

Cocanada
Municipal Office
10th December 1873.

List of Commissioners of the Cocanada Municipality

	Number		
	Official	Non Official	Total
W. S. Foster Esqr. President	1	"	1
R. Sewell Esqr. Vice President	1	"	1
A M Branfoot Esqr. Civil Surgeon	1	"	1
Captain J. Custer Master Attendant	1	"	1
R A D Towle Esqr. Merchant	"	1	1
J. A. Will Esquire Do	"	1	1
A M Graves Esquire Do	"	1	1
J. Pernan Esqr. Do	"	1	1
B Ramasam Gar Do	"	1	1
P. Ramakistnaya Gar Do	"	1	1
P. Sitharamaswamy Gar Do	"	1	1
Inspector of Schools 1st Divn	1	"	1
Deputy Inspector of Schools	1	"	1
	6	7	13

Municipal Office
Cocanada 10th December 1873

W S Foster
President

In a letter

S. O. No 331 – 12-3-74

From
The President
Municipal Commn
Godavery Dt.

To The Chief Secre:
:tary to Govt.
Fort St George

Dated 10th Decr/73.
No 14.

Budget of the
Cocanada Muni:
:cipality for
the offl year
1874-75.

~~Fwd 2d March/74 to 1.~~

In Fwd 2362/73

List of Municipal Commissioners of Rajahmundry

No	Names	Officials	Non Officials
1	W. S. Foster Esqr. President	1	"
2	Sub Collector —	1	"
3	Captain C A Porteous Superintendent of Police	1	"
4	C Doig Esqr. Zillah Surgeon	1	"
5	Panikarum Venkata Rangacharlu Gar Tahsildar Rajahmundry	1	"
6	Inspector of Schools 1st Divn.	1	"
7	Deputy Inspector of Schools	1	"
8	Saripally Gopalakistama Gar Pleader Civil Court	"	1
9	Kanchumurty Narsayah Gar Pleader Civil Court	"	1
10	Javadi Sriramlu Gar Merchant	"	1
11	Bezayam Somia Gar do	"	1
12	Nalam Pattabiramia Gar Do	"	1
13	Nalam Ramaraz Gar Do	"	1
14	Naib Mahomed Kasim Saib Gar	"	1

Godavery District
Municipal Office
Cocanada 10 December 1873

W. S. Foster
President

From The Resident
Municipal Office
Godavery Dt.
To The Chief Secretary
to Government
Fort St. George

Dated 10th Dec /73
No. 14

List of Municipal
Commissioners
of Rajahmundry

Pros. 2d March /74 L. 61 —

In File 2362/73

No. 13.

Godavery District
Municipal Office
Cocanada 29th November 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 the Budget Estimates for the three Municipalities in this District for 1874-75.-

2. The Profession Tax has been dispensed with, and this has caused a serious difficulty. The Estimates for Expenditure have been cut down as low as they possibly could. New Public works, and Education have had to suffer: the Conservancy Establishments have been kept up as well as we could, and the lighting has been kept up, as the Commissioners have considered that it would not be well to see the lamp posts without ever a light on them. Notwithstanding this reduction in the Expenditure, I am afraid it will be absolutely necessary to raise some more funds. The least objectionable in my view will be to raise the house tax to the maximum 7½ per cent. The Commissioners have not proposed this for Rajahmundry, because there has lately been a revision of the House Tax by which more than Rupees 1000 is expected in excess of this Years' receipts, so it was considered best to adopt the revised register, and not at

the same time raise the rate at which the tax is levied.

3. The Commissioners of the Ellore Municipality resolved not to increase the House Tax.

4. Those of the Cocanada Municipality have decided to ask Government to increase the rate to 7½ per cent. But they do this with reluctance, and wish that Government would allow them to tax the Goods coming down by Canal instead. On this subject, I enclose a Memorandum drawn up by a Sub Committee and accepted at a full meeting of the Commissioners.

5. I would point out that Cocanada is Circumstanced differently from most towns. A large trade is carried on, a great quantity of Goods are brought for exportation, and this Merchandize pays nothing to the Municipality. The Goods come by Canal, and so come within the Municipal limits without paying any toll, which they would have to pay, if they were brought on bandies. The greater part of the wealth of the town consists of Merchandize thus brought in: and it is chiefly to protect this that the Municipality have incurred expense in taking some precautions against fire, and it is entirely to protect these Goods that the Municipal Commission has decided not to allow thatched buildings to be newly put up in those particular parts of the town where these Goods are mostly stored. Thus, others are put to expense on account

of these goods which contribute nothing towards the expenses of the town. I must mention that the Commissioners were unanimous in the decision to advise Government to impose some such tax as this: and the meeting was attended by nearly all the members, many of whom are merchants, to whom these goods would be being brought.

6. But while I agree in thinking these goods should bear their share in the Municipal expenses, I am quite prepared to admit there are difficulties in the way of imposing a tax on them. It would have to be imposed in the form of a toll on each boat entering the Municipal limits. Now it would hardly be right to tax the goods which were going straight to the shipping in the roads, and no distinctions could be well made at the place where tolls are taken. Again, it might appear that this tax would be liable to drive the goods down to Coringa, and keep them out of Cocanada, but I do not anticipate this, as it would cost shippers much more to put the goods on a ship from Coringa than from Cocanada.

I would therefore request Government to consider this matter. It could not be done without passing an Act to provide for it.

7 I will now go on to consider each budget separa

(1) Rajahmundry.

The following shows the estimates compared with those of the present year

Receipts.	1873-74 Rs	1874-75 Rs.
Balance	6042	6821
Surplus Pound Fund	"	100
House Tax	3015	4406
Trades Tax	5550	"
Taxes on Vehicles	550	550
Registration of Carts	125	125
Tolls	2000	2000
Fees	550	550
Fines	200	200
Endowments &c.	620	1194
Contributions from Local Funds	1250	1190
Miscellaneous	2676	3165
	22578	20301

Charges	1873-74	1874-75
Grant I		
New works	700	"
Repairs	1350	1350
Establishment	372	"
Tools & Plant	"	"
Grant II	530	"
Grant III		
Dispensaries	2620	2516
Vaccination	137	60
Conservancy	8118	5942
Grant IV		
Lighting	740	1896
Other items	350	300
Grant V		
Office	1205	941
Miscellaneous	2144	144
	18216	13149
Balance	4362	7152

The Endowment balance includes the funded capital. I have omitted this in Statements I and II: the alterations being made in red ink.

In the Budget of the present year, the Surplus Pound was omitted by mistake. It has been paid to the Municipality.

The House Tax has been increased, as I have said before, by adopting the revised register of the value of the houses. The Endowments &c, have risen, chiefly through increased subscriptions &c to the Civil Dispensary. The rest of the items of receipts demand no notice.

In the Expenditure, the expense of lighting has very much increased, owing to more lamps having been put up; the Conservancy establishment has been greatly reduced, and also the Office establishment: the Miscellaneous items are reduced by the 2000 Rupees which were put into the present year's budget for the purchase of land.

Of the balance Rupees 7152, a part viz: Rs 4209 belongs to Endowments: there are thus left Rupees 2943 as the balance of the Municipal Fund: there should certainly be kept a balance of Rupees 1348, so that about Rupees 1600 of this balance might be further utilized. But I would leave it for the present in the balance, as I am inclined to think that the Conservancy establishment has been reduced too low, and will require to be raised to be efficient. If it does not require to be raised, then Grants I and II might be made to the same as last year, when we see that the present Conservancy establishment is sufficient.

(2) Ellore.

The following shews the receipts and expenditure proposed for the ensuing year compared with that of the current year.

Receipts	1873-74	1874-75
Balance	2000	2000
Assignments &c	100	50
House Tax	3500	3500
Profession Tax	3800	"
Tax on Vehicles	500	500
Registration of Carts	700	800
Tolls	4000	4400
Fees	100	100
Fines	100	100
Contributions from Local Funds	1500	1000
Miscellaneous	130	100
	16430	12550

Expenditure	1873-74	1874-75
Grant I		
New works	4250	2000
Repairs	4000	2000
Other items	350	350
Grant II		
Salary grants	126	750
Results grants	1000	370
Inspection	174	"
Grant III.		
Dispensary	1400	1400
Vaccination	150	150
Registration Birth & Death	180	120
Conservancy	3100	2500
Grant IV		
Lighting	150	150
Public Bungalow	80	80
Grant V.	1386	1386
	16346	11256
Balance	84	1294.
	16430	12550

There is nothing that needs remark in the receipts: the expenditure on Conservancy is reduced, the other items under Grants II, III, IV, V are generally the same as this year; the only difference being caused by transferring some of the grant under Education from Results grants to Salary grants. There thus remain about Rupees 4000, which have been divided between constructing and repairing Public Works. This sum is quite insufficient: the town is divided into two parts by the Canal, and the Trunk road passes through the town and over the Canal by a bridge, which is not wide enough for two bandies to pass each other on: so money ought to be spent in widening it. There are other works in the town very necessary, but the money is wanting to carry them out.

(3) Cocanada.

The following shews the receipts and Expenditure of Cocanada Municipality -

Receipts.	1873-74	1874-75
Balance	790	1200
Assignments	200	200
House Tax.	5500	8250
Vehicle Tax	600	600
Tolls	3800	4000
Registration of Carts.	150	160
Profession Tax	6000	"
Fees	1050	1400
Fines	300	90
Endowments	4290	3738
Contributions from Local Funds.	500	500
Miscellaneous	820	662
	24000	20800

Expenditure	1873-74	1874-75
Grant I.		
New works	6650	3000
Repairs	2650	3500
Other items	300	500
Grant II.		
Salary grants	200	500
Results Grants	150	250
Inspection	50	"
Grant III		
Dispensary	3340	3338
Vaccination	180	244
Registration Birth & Death	"	"
Conservancy	4070	3698
Grant IV		
Lighting	2180	2000
[illegible]	[illegible]	[illegible]
Choultries	150	120
Streets & Avenues	500	500
Grant V	3580	2900
	24000	20800
Balance	"	"

The Item of House Tax in the Receipts is calculated on the increased rate of 7½ per cent, in anticipation of the sanction of Government being obtained for that, if they refuse to empower the Municipality to impose any fresh tax as requested.

Receipts from Fines will be much reduced as most of the Prosecutions were for non-payment of Professional Tax.

The other items of Receipt call for no comment.

Expenditure - The Government will see how largely Public works are reduced - Repairs are slightly increased owing to the formation this year of new roads.

The Commission have estimated for more expenditure next year on Education, as requested by the Government in their Order No. 1600 dated 30th October 1873. F. D:-

Conservancy has also been reduced in consideration of the want of Funds.

The other items are much the same.

The Office establishment has been considerably reduced by the abolition of the post of Manager, and the reduction of 2 Peons.

8. If Government refuse to sanction the increase in the house tax, and decline to permit the imposition of any further tax, I see no other way of getting on, except giving up repairing the roads, and leaving the streets in darkness

9. Thus, then, Government will see that Funds are very much wanted by all the Municipal Commissions in this District. This arises from the action of Government in refusing to sanction the continuance of the Profession Tax, but not providing any other source of revenue. Government also contemplate requiring the Commissions to increase their expenditure by keeping Apothecaries instead of Hospital Assistants at the Dispensaries (I admit this will not make any difference just yet in this District) and they desire that more money be given towards Elementary

Education, and that the funded capital of Dispensaries should not be touched, but that the Expenses of these institutions be defrayed rather from the other funds.

10 I quite agree with Government in thinking that in Municipalities, Expenditure should be decreased, rather than the rates of Existing taxes be increased, or new taxes imposed, and the Municipal Commissions have done their best to act on that view. Still with all their Efforts, they have not been able to succeed so well, but that the people will be able to see that the works are not advancing, and that Education and Sanitary measures are no longer undertaken, and Considerable discredit will be thus thrown on the Municipalities. - Now the people think these Commissions entirely Government institutions, and it would therefore be well if Government while they withhold funds on the one hand, would try to relieve them on the other hand. -

11. I would strongly advise Government to give up half the Surplus Pound Fund to the Municipal Commissions instead of as at present giving it to the Farm at Madras. That the present proceeding is illegal, I thoroughly believe; I cannot see that this fund is spent by the Magistrate of the District under the orders of Government; But I do not advise

this on the ground of any illegality, because Government by ordering it, shew they do not believe it to be illegal, but I advise it because Government should hold out a helping hand to the Municipalities. I may remark that I asked the Opinion of the Board of Revenue, and they said it would be utterly out of the question to transfer these funds to the Municipalities.

12. In another way Government might help these Municipalities without doing much harm to their other Revenues; the Jungle Conservancy Fund, Officers find great difficulty in spending. Of this at all events a part might be utilized by giving it up to the Municipalities.-

I have the honor to be,
Sir,
Your most Obedt Servt
W S Foster
President

Exd. V Ramachundrum
Hd. Clerk

Fil. 18th April/73. Nos 76-77 Ol.
— " — 4 June/73 — " — 11-12 — " —
— " — 28 May/73 — " — 261-262
— " — 30 Octr/73 — " — 286-287.
— " — 19 Novr/73 — " — D.C. 113-114 & 115-116.
C. No. 2362..

50 - 537/73

Fil. 1873 Dept.
Pros. 2d March 74
From The President
Municipal Office
Godavery Dist.
To
The Chief Secretary to Govt.
~~Fort St. George~~
No. 2307

Dated 29th November
1873 No. 13.
Received 11th Dec./73
Enclo. 4

Subject

Forwarding the three Budget Estimates of Municipalities in this district for 1874-75

C 30/1
R 3/2
C 3/2
R 9/2
C 9/2
R 12/2

No. 1

No. 14.

Godavery District
Municipal Office
Cocanada 10th December 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 the Budget Estimate of the Cocanada Municipality for 1874-75, to be substituted for that submitted with my letter of the 29th ultimo No. 13. The paper sent to you was wrongly copied from an old draft, and may be returned to me.

2 I also enclose 2 Lists of Municipal Commissioners of Ellore and Rajahmundry.

I have the honor to be
Sir,
Your most obedient Servant.

W. S. Foster
President

Exd. W. Ramachendrasawmi
Hd. Clerk

C-No. 2307.

File 1873 Dept.
Pro. 2d March /74

From
The President
Municipal Office
Godavery Dist.

50-339
The Chief Secretary
to Government
Fort St. George.

Date 10th Decr/73
No. 14 Enclo: 3 No. 2362
Received 17th —

Subject

Forwarding Cocanada Municipal Budget Estimate for 1874·75 to be substitute for that sent on the 29th ultimo; as also two lists of Municipal Commissioners of Ellore & Rajahmundry.

C 30/1
R3/2
C3/2
R9/2
C9/2
R12/2

2. —

7
5

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letters from the President Municipal Commission, Godavery District, dated 29th November and 10th Decemr. 1873 Nos. 13 & 14.

Order thereon, 2d March 74 No. 331.

J. D. S.

Seen
11/2

The budget Estimates of the Godavery Municipalities are submitted with the letters above recorded.

Rajahmundry.— The Estimates for 1874-75 as amended by Government, are compared below with those for the Current year.

Receipts

Receipts	1873-74	1874-75
Balance brought forw^d	6042	2612
Assignment by Gov^t	"	100
Rate on Houses	3015	4406
Tax on Arts	5550	"
Tax on Vehicles	550	550
Registrat^n of Carts	125	125
Tolls	2000	2000
Fees	550	550
Fines	200	200
Endowments &c	620	1194
Contrib^n from Local Funds	1250	1190
Miscellaneous	2,676	3165
Total	22,578	16,092
Charges		
Grant I		
New Works	700	"
Repairs	1350	1350
Other Items	372	"
Grant II	530	530
Grant III		
Hospitals	2620	2696
Vaccination	137	60
Registration of Births and Deaths	"	"
Conservancy	8,118	5942
Grant IV		
Lighting	740	1896
Other Miscellaneous purposes	300	300
Grant V		
Office	1205	941
Miscellaneous	2144	144
Balance	4,362	2233
Total	22,578	16,092

The

8
53

The mistake pointed out last year of showing the funded Capital of the Dispensary as part of the balance in Statements I and II, has been repeated in the Statements submitted, notwithstanding the Resident's belief that the necessary alterations had been made in red ink in his office. The correct balances are shown in the abstract given above. [2 ~~accordance with the express desire of Government, the Commissioner have endeavoured to make up for the loss of Profession Tax by a reduction in the proposed expenditure~~ [~~rather than by an increase in the rate of any of the other taxes, and this has been rendered the less difficult~~ by

I consider the transfer of the Borough tender tax on Professions (modified) in part & the house rates much to be regretted & the loss of income desastrous in its consequences.

11/1 Grd

I would omit - for what they have done, is really an increase in taxation - and say as little as possible. for I cannot but regard what

~~by [a revision of the House register, raising~~ ed ~~the estimated proceeds of the House tax from Rupees 3015 to Rs 4,400.]~~ In ~~doing this,~~ the statements submitted the proposed expenditure ~~has been~~ is adjusted so as to leave an unallotted Municipal balance of Rs 2943. This, the President admits to be too large, but considers that it should be left as it is, as he is inclined to think that the allotment for Conservancy has been reduced too low. [~~The Government, however, cannot sanction the possible wants of Conservancy being provided for by the total~~ neglect of such an important object of the Act as Elementary Education, and they must therefore direct the appropriation to that purpose of

They have been obliged to do — to give up all new works — & reduce Conservancy & repairs — as a virtual condemnation of the policy of the past

L.D.S.

I am ~~a mind~~ inclined to omit the whole passage or the former part which I have included in brackets, — because this is unnecessary and raises some difficult questions. I do not [illegible] that I [illegible] the [illegible]

deficiency on the
score of Profession
tax &c sh'd be met
by reduction of
expenditure.
But I do not
agree with the "Im-
provements" are not
needed at all.
and Conservancy
~~need~~ need not be, except
to a very small
extent, if they w'd
utilise their large
balance. Moreover
the policy which
reduces a tax &
not necessarily
"condemned" because

of a sum at least equivalent to that provided in the current year's budget, viz. Rupees 530. The increased provision for lighting is approved.]

The Contribution from the Local Fund Board for the Dispensary should be included in Column 6, Statement IA, in which case, the total income of the institution will appear as Rs. 2495-13-6 ~~only~~, and as the allotment for a Medical subordinate must be raised to Rupees 900 to provide for the entertainment of a passed Hospital apprentice, the entry in Column 11 will stand at Rupees 2696.6.7, leaving a deficit balance of Rs. 200-9-1 to be made good

good from Municipal Funds. the provision for Education should be raised to Rs 530 the amount provided in the budget for the current year. [Even after the above alterations have been made, the unallotted balance of Rs 2233 will probably ~~more~~ than suffice as a working margin but should it not do so, there appears no alternative but to have recourse to an enhancement of the rate of one of the existing taxes.] A supplemental budget for the appropriation of the balance should be submitted at the earliest date on which the requirements can be estimated.

Ellore

Receipts	1873-74	1874-75
Balance brought forw.d	2000	2000
Assignment by Govt.	100	50
Rate on houses	3500	3500
Tax on Arts	3800	"
Tax on Vehicles	500	500
Registrat.n of Carts	700	800
Tolls	4000	4400
Fees	100	100
Fines	100	100
Contribu.ns from Local Funds.	1500	1000
Miscellaneous.	130	100
Total	16,430	12,550

Charges.

Note The ~~at~~ balance of Rs 2233 shown in the abstract is that which remains after the educational provision has been raised.

It may lead to reduced expenditure. The tax might eventually be more injurious to the community than the expenditure was beneficial to it. ~~Note~~ I wd. also substitute for the ~~three~~ passage which I have bracketed a direction to the Board to submit a supplemental Budget appropriating the balance Rs 2233 (except a small reserve) so as to give the same sum which

Charges	1873.74	1874-75
Grant I		
New Works	4250	2000
Repairs	4000	2000
Other Items	350	589
Grant II		
Salary Grants	126	750
Results grants	1000	370
Inspection	174	"
Grant III		
Hospitals	1400	1400
Vaccination	150	150
Registr^n^ of Births and Deaths	180	120
Conservancy	3100	2500
Grant IV		
Lighting	150	150
Other Items	80	80
Grant V		
Office	1386	1164
Miscellaneous		222
Reserve	"	1055
Balance	84	"
Total	16,430	12550

They gave last year (Rs 530) to elementary education, & the rest to Conservancy supposing this latter to be deficient.

In the case of Ellore also, the adjustment necessitated by the loss of an item of Rupees 3800 in the income, has

has been effected by reduction of expenditure aided by an anticipated increase of Rupees 400 from tolls, and Rs. 100 from Registration of Carts

The principal reductions are (1) Rs. 2000 under New Works (2) Rupees 2000 under Repairs (3) Rupees 600 under Conservancy. These reductions [~~have the approval of~~] are sanctioned by Government, and, before the end of the year, the Commissioners may probably, be able to utilize the balance of Rs. 1055, and the Public Works' Reserve of Rs. 239 in carrying out some of those works for which no funds have been allotted, although they are considered very necessary.

I would say "are sanctioned by" - Govmt records its approval.

JDS

JMB 16/12

necessary

Cocanada

Receipts	1873·74	1874·75
Balance brought forwd.	790	1200
Assignment by Govt	1,640	200
Rate on houses	5500	8250
Tax on Arts	6000	"
Tax on Vehicles	600	600
Registration of Carts	150	160
Tolls	3,800	4,000
Fees	1050	1400
Fines	300	90
Endowments &ca	2850	3738
Contribn. from Local Funds	500	500
Miscellaneous	820	662
Total	24,000	20,800

Charges	1873·74	1874·75
Grant I		
New Works	6,650	3000
Repairs	2,650	3,500
Other Items	300	500
Grant II		
Salary Grants	200	500
Results' Do.	150	250
Inspection	50	"
Grant III		
Hospitals	3340	3338
Vaccination	180	244
Regn. of Births &ca	"	"
Conservancy	4070	3698
Grant IV		
Lighting	2180	2000
Other Miscellaneous purposes	650	870
Grant V		
Office	3580	2,800
Miscellaneous		100
Total	24000	20800

By

By the abolition of the Profession tax, the Cocanada Munici-pality loses an income of Rs. 6000, and as it has been impossible to make up for this by reduced ex-penditure, the Commissioners, after very careful con-sideration of the subject, have recommended the introduction of a toll on goods entering the town by the Canal, or failing that, the increase of the rate of House tax from 5 to 7 1/2 per cent. As the first measure would admittedly involve legislative action, it is too late to consider it for the year 1874-75, and the necessary sanction is

So needless in a wealthy commercial town

and transfer in part to other sources a deficit caused by the recent action of Govt

[illegible] 1&7 — to be printed

2d alternative by the Hon W Robinson in Office copies dated 11th July 187[illegible]

I must record a dissent to this increase of House Rate.* The right course is to revive the Profession tax for which the Law provides. The abolition has been proved by the facts before us to be a mistake entirely. The unadvisable enhancement of taxation under other heads or reduction of Expenditure

which is specially inexpedient and an overstated case is made out for retaining our step in respect to a thoroughly sound Indian form of taxation
J. Johnstone
11/2

is consequently accorded for the increase to the rate of the House tax which, with minor increases under other heads, will render the estimated income for 1874-75 only Rupees 3,200 short of that for the Current year.

This falling off ~~with the~~ in the income, together with increased allotments for Repair and Education have necessitated a reduction of Rs 3650 under the head of New Works, and of Rs 680 under Supervision and Management.

The mode in which the adjustment of the budget has been effected is approved with a further decrease

of

of Rs 180 must be made in such manner as the Commissioners may deem advisable to allow of the entertainment of a more highly qualified officer for the charge of the Dispensary.

Subject to the above remarks, the budgets are passed, and the usual notification will issue. The Government regret that other considerations prevent their aiding the Municipalities in either of the modes suggested in paras 11 and 12 of the President's letter—

E. H.

H.

Note:
He proposes to give the whole instead of half the surplus Road Fund — or a portion of the Jungle Conservancy receipts.
J L

3rd Draft to follow

115 C. [illegible]

Note Mr Robinson's minute: in margin of Draft to be [illegible] till for Pro

To,

The President, Municipal Commn., Godavery Dist., 6

" Public Works' Department. m. 6

" Revenue Department –

" Board of Revenue – h. 6

" Accountant General – 6

" Sanitary Commissioner –

" Surgeon General, Indian Medical Deptt. – 6

" Director of Public Instruction – 7

" President of the Local Fund Board, Godavery Dt. 6

Gazette 3/3

3/6 Copies

Budget Estimates of the
[illegible] Income & [illegible]
for 1874-75

Govt. of {187 } Madras.

To

Dated } 187 , No.
Recd. }

Nos.

Amended draft
for the [illegible]
[illegible]