M.R.O. 1—77,000—8-6-31.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	477	Press / Mis.
FC13-F16		193-196
Dated	20-3-1874.	

14/15

Not to be folded or roughly handled

M.R.O. 1—77,066—8-6-31.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	477	Press Mis.
F13-196		193-196
Dated	20-3-1874.	

14/15

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
20th March 1874.

No. 193. Read the following letter from J. HOPE, Esq., President of the Municipal Commission, Cumbum, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Kurnool, 2nd February 1874, No. 2 :—

With reference to G.O., No. 1080, dated 31st March 1868, I have the honour to forward the Budget Estimates for the Cumbum Municipality for the year 1874-75.

2. It is not proposed that any work should be executed by the Public Works Department.

From H. R. FARMER, Esq., Vice-President of the Municipal Commission, Cumbum, to J. HOPE, Esq., President of the Municipal Commission, Cumbum, dated Cumbum, 16th January 1874, No. 6.

In forwarding, herewith, on behalf of the Municipal Commissioners, for the sanction of Government, as required by Section 32, Act III. of 1871, an estimate in the forms prescribed by G.O., No. 1646, dated the 28th of October 1871, showing the probable receipts and expenditure of the Municipality of Cumbum for the year beginning 1st April 1874 and ending 31st March 1875, I have the honour to submit the following explanations with regard to entries in detail.

2. *Entries in last column of Statements* I. *and* II.—These have not been made in the same way as in previous years, and as I am doubtful whether I am right in departing from the practice hitherto followed, I beg to be permitted here to specify the changes, and my reasons for making them. In the current year's Budget neither opening nor closing balance were entered in this column, and in most cases the Budget Estimates for 1872-73, though known to be miscalculation at the time (December 1872) of making the entries, were nevertheless entered. For instance, Rupees 600 were entered under the head of "Probable receipts from Local Funds for 1872-73." This is the Budget Estimate, but Rupees 650 had been received before the time (December 1872) when this entry of Rupees 600 in the last column of Statement I. was made. This appears from an abstract statement of Budget Estimates which was enclosed with that Budget (for 1873-74). The fact that this entry and others were not remarked on by Government may be accounted for by the fact that the abstract statement of Budget Estimates may not have been submitted with the Budget. It was sent from here on the authority of a memorandum written in December 1871 by the Collector's Sheristadar to the Head Assistant Collector's Head Clerk. This memorandum referred only to the Budget for 1872-73. In the Budget now submitted, both an opening and closing balance are shown in the last column of Statements I. and II , respectively, and the entries in Statement I. are made, allowing for the probable surplus and deficit, in the current year's Budget, calculated with reference to the actual receipts and revenues of the expired eight months. In the same manner the entries in the last column of Statement II. are made with reference to expenditure already made in excess of allotments, and to allotments which will now in all probability remain unexpended. This system was followed (1) because it appeared that in former Budgets no settled rule had been observed, (2) because paragraph 2 of G.O., No. 1646, of the 28th October 1871, seems to indicate the system now adopted, and (3) because this system shows the basis upon which the calculation of the closing balance of the current year (and consequently the opening balance of next year) rests. The other plan did not show this, and there was a miscalculation of Rupees 1,198 in estimating the opening balance for the current year (1873-74). On comparing the totals of the last column of Statements I. and II. with the totals of the Budget for the current year, we find that, whereas in December 1872 we expected that the total sum at our disposal for expenditure would be Rupees 7,203, our expenditure Rupees 7,161, and our closing balance Rupees 42, we now, in December 1873, expect our revenue for the year (1873-74) to amount to Rupees 8,401, our expenditure to be Rupees 6,363, and our closing balance to be Rupees 2,038. This closing balance thus exceeds by Rupees 1,996 the closing balance for the current year in the sanctioned Budget. The excess

(Rupees 1,996) is made up of two sums. The first is a surplus receipt of Rupees 1,198 in minor head 1 (*a*) opening balance, and the second item consists of some allotments (Rupees 798) which it is not now thought advisable to expend. Explanation on this point will find a more appropriate place in the Administration Report. The sum of Rupees 1,683 entered as the probable expenditure for the current year in the Civil Dispensary includes *two* extraordinary charges aggregating Rupees 381. The first charge (Rupees 192) is for medicines supplied in 1871-72, which, under ordinary circumstances, should have been a charge on the revenues of 1871-72. The second extraordinary charge (Rupees 189) is for medicines supplied in 1872-73. We expect to pay for the medicines, already received in the current year, before the end of March next. In entering the heading of the last column of Statement I., it has been presumed that the words "probable expenditure" in Column 2, G.O., No. 1646, dated 28th October 1871, are equivalent to "probable receipts and expenditure respectively."

With reference to paragraph 6 of G.O., No. 1467, of the 13th October 1873, the Government Order therein referred to has not yet been received, but in the present Budget care has been taken not to make any allotments except such as will certainly be expended.

3. Receipts.—Having accounted for the anticipated closing balance of the current year, no remark is called for with regard to this item when entered as an opening balance under the head of Revenues and Receipts for the ensuing year. The only item in receipts which calls for remark is minor head 3 (*b*). The Commissioners will lose this year over Rupees 1,000 owing to the discontinuance of the Profession-tax in obedience to G.O., No. 378, dated the 20th March 1873. The Commissioners are unanimously of opinion that it would be unwise to impose any fresh tax. The receipts from House-tax may perhaps be increased by a thorough revision of the lists of valuation and assessment. The exemption of male buffaloes from taxation, sanctioned in G.O., No. 689, dated 28th May 1872, has been taken as applicable to all future Budgets. I am doubtful whether this is the proper construction of the order. Only two dogs and twenty-four asses were taxed in 1872-73. Dogs are a pest in Cumbum. Revenue might be increased by insisting on our dues from these sources.

4. Expenditure.—The allotments of Rupees 1,233 for a Municipal Office building under minor head 1 (c), Grant I., and of Rupees 1,311 under major head 1, Grant III., for the Civil Dispensary, are the only allotments which call for notice.

The want of a Municipal Office has been very much felt for a long time. The meetings are now held in the Head Assistant-Collector's Office, in the veranda of which the Manager and clerk work. The estimate now submitted for sanction is the lowest which the Range Officer could prepare. One of the reasons of the present disorganized state of the office is that the veranda in which work is done is open to the public and to the wind which blows the papers about in all directions. There will be some chance of getting the records neatly arranged when we have a room to keep them in. In the item of Rupees 225 for Sundries and Contingencies is included an estimate, amounting to Rupees 170, for some surgical instruments very badly wanted.

The sum of Rupees 696 under the head of Establishment is, as will be seen from Statement II.-B, the same in amount, but differs in detail from the entries made in last year's Budget and Administration Report. No change, however, has taken place in the establishment, and the entries now made are correct. There were not four servants besides the Dresser, as entered in former years, and the Dresser's pay ever since the Municipality was established has been Rupees 45. It appears that the President in his docket, No. 29, dated 1st April 1872, objected (probably with reference to Rule 55, Local Fund Rules) to the Municipality paying the Dresser Rupees 5 in excess of his departmental pay. The idea here seems to have been that the Dresser was allowed either a peon or an allowance equivalent to the pay of a peon, in case he dispensed with the peon's services. I do not think the entries as heretofore made ought to be allowed to stand as they do not represent the real state of things, and are calculated to mislead.

The sum of Rupees 540 has been advisedly entered as the pay of the medical subordinate for the ensuing year, under the hope that Government will be pleased, if possible, for the following

Proceedings of the Madras Government, Financial Department,
20th March 1874.

reasons, not to supersede the present Native Dresser by an Apothecary or Hospital Apprentice :—

Firstly.—Because the pay and allowances of a passed Apprentice would exceed by about 350 Rupees that now paid to the Dresser, while that paid to an Apothecary would entail an additional expenditure of nearly Rupees 1,000. Our anticipated receipts for the ensuing year do not quite amount to Rupees 5,000. We can ill-afford to meet the additional expense.

Secondly.—Two mahazarnamas, which I enclose with translations, have been presented by the chief inhabitants of Cumbum praying that the present arrangement may not be disturbed. These mahazarnamas are signed by three hundred and fifty-nine people.

Thirdly.—All the Commissioners now in Cumbum (with the exception of the Dresser himself) have recorded their opinions that we cannot afford the extra expense, and have stated that they themselves and the ratepayers in general most earnestly hope that a Native may not be superseded by a European or East Indian. This is chiefly on the ground that religious and social prejudices will prevent the latter from being freely resorted to by the people. They further state that the present Dresser takes great pains, and I can testify myself to the truth of this, and to the fact that he has gained the confidence of the people. A passed Hospital Apprentice has lately been in charge of the Civil Dispensary for eighteen days during the absence of the Dresser on leave. The average daily number of sick treated decreased from a steady average of thirty-nine while the Dresser was in charge to an average of eleven while the Hospital Apprentice was in charge. The number of patients reached the former average again on the return of the Dresser. I do not think the falling off could be altogether attributed to the fact that the Hospital Apprentice was a stranger. I can answer for the opinions, expressed by the Commissioners and persons who signed the mahazarnamas, representing faithfully the feeling of the people generally. Under the circumstances I venture to hope that the prayer of the petitioners may be acceded to, if it is practicable to do so. If the request cannot be granted, we shall probably have to abandon altogether the idea of a Municipal Office, as we are never likely to have funds at our disposal in future for this work.

It may be as well to mention here that, in former years, two maistries under the head of Conservancy were entered. I find that one of these men is an office peon, and one a conservancy peon, and have entered them accordingly in the present Budget.

No new roads are required, and the allotment of Rupees 400 for repairs seems to be sufficient.

5. *Possible necessity for adjustment of present entries.*—With reference to Section 27, Act IV. of 1871 (Local Funds Act), the Commissioners have the honour to request to be informed, whether, under the under-mentioned circumstances, Government would be pleased to submit the proposal to the Local Fund Board to raise the contribution of Rupees 600 to the Civil Dispensary. When the grant of Rupees 600 to the Civil Dispensary was made in 1871, the number of patients treated who lived within municipal limits was 2204 as compared with 672 patients from outside the limits. As trust in European treatment is gaining ground in the villages, we find that, in 1873, the number of municipal patients is 1490, and the number of non-municipal patients 1340. We may fairly anticipate that in the next year the number of both classes of patients will be equal. In the present year the Local Fund contribution was Rupees 600, whereas we expect the total expense of the hospital to be Rupees 1,683. Can we reasonably ask the Local Fund Board to contribute half the sum expended, if they approve of the expenditure? With regard to the sum of Rupees 1,311 (Grant III., major head 1) entered in the Budget for 1874-75, it is necessary to remark that, though an allowance of 45 Rupees monthly is made for the Dresser's salary, we may have to pay more. The present Dresser informs me that his pay next year will, on account of his having passed an examination, exceed by Rupees 165 the sum (Rupees 540) entered in the Budget. He, however, expects to be ordered to leave here this month. In disposing of the two maharzanamas submitted herewith, Government will decide upon the grade of medical subordinate which we shall have to pay; and if it also known whether we can expect half the total expense of the hospital to be defrayed from Local Funds, an adjustment of the entries in the present Budget can be

made; but in case of extra expenditure it will be probably necessary to reimpose the tax on buffaloes.

The estimates for dieting patients and contingencies (exclusive of surgical instruments) ought, if Local Funds can be contributed, to be raised. The amount allowed in the Budget for the former is Rupees 200, and for the latter Rupees 55. We have already paid under these heads, in the current year, Rupees 266 and Rupees 83, respectively, for ten months, including March 1873, for which month payment was made in April.

6. The want of punctuality in submitting the Budget is due to the fact that the Manager is only able to do the work of a copyist. It is only now and then that others can find time to do his work for him.

No. 194. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 12th March 1874.

I am unable to join in the approval of this Budget, sanctioning as it does the abolition of the Arts and Trades, &c., Tax (Rupees 1,150) in Cumbum. It is quite evident that the Municipality cannot afford this loss of revenue, which they very properly refuse to recoup by throwing the deficit on other sources.

2. The exaction under the head of Tolls requires reduction or abolition in the interest of trade; but the abolition of a fair and legal town rate renders the relief or the transfer of a fair share of the income from Tolls to the Local Fund Board impossible. Further the Commissioners have been unable to provide adequately for New Works (none) and Repairs under the head of Communications, both of which are much needed. No increase of grant on account of Education has been made or is possible, and the expenditure on Conservancy has been reduced. It is futile to expect to recoup the needless loss by an increase of dog-tax or rates on buffalo.

3. I am strongly of opinion that the tax on Arts, &c., should stand, and that the Budget be revised accordingly.

(Signed) W. ROBINSON.

No. 195. MINUTE by the Hon. the PRESIDENT, dated 19th March 1874.

The tax on Professions, &c., was deliberately (as regards the coming financial year) abolished by the Government a very short time ago. We have in one or two exceptional instances, when the tax formed an unusually important ingredient in the municipal income, decided to retain it for the present. But in this case there is no such ground for exception; and so far from the Municipality being crippled (as the Hon. Mr. Robinson represents) by the removal of the tax, its anticipated income for 1874-75 will only be Rupees 175 less than that which was estimated for the year 1873-74; in other words, notwithstanding the loss of the Profession-tax, it expects to have (within a fraction) as much to spend in the coming, as it expected to have in the present, financial year.

(Signed) HOBART.

Proceedings of the Madras Government, Financial Department,
20th March 1874.

No. 196. ORDER THEREON, 20th March 1874, No. 477.

The Budget Estimates of the Cumbum Municipality are compared below with those for the current year:—

RECEIPTS.	1873-74. RS.	1874-75. RS.
Balance...	1,300	2,038
Assignment by Government.	378	393
Rates on Houses	1,420	1,400
Tax on Arts	1,150	...
Tax on Vehicles	500	400
Registration of Carts	264	300
Tolls	1,200	1,522
Fees	30	30
Fines	100	80
Contribution from Local Funds for Dispensary ...	600	600
Miscellaneous	261	265
Total ...	7,203	7,028

CHARGES.	1873-74. RS.	1874-75. RS.
Grant I.		
New Works—		
Communications	500	...
Buildings	600	1,333
Repairs—		
Communications	500	400
Miscellaneous	400	150
Grant II.—		
Municipal Schools	864	864
Results Grants	150	150
Inspection	50	50
Grant III.—		
Hospitals and Dispensaries.	1,226	1,311
Vaccination	124	135
Registration of Births, &c.	82	78
Conservancy	1,354	1,270
Grant IV.—		
Lighting	248	230
Grant V.—		
Supervision	1,063	1,057
Balance...	42	...
Total ...	7,203	7,028

2. Notwithstanding the loss of Rupees 1,150 by the discontinuance of the Profession-tax, it is anticipated that the income for the year 1874-75 will be only Rupees 175 short of that budgeted for in the current year, the opening balance being as high as Rupees 2,038 as a consequence of an unexpected increase in that for 1873-74. The Commissioners are unanimously of opinion that no increase should be made in the rates of the other taxes. There is an unexplained decrease of Rupees 100 under "Tax on Vehicles," and an increase of Rupees 322 under Tolls. With reference to the Vice-President's statement that though dogs are a pest in Cumbum yet only two were taxed for 1872-73, the Government would remind the Commissioners that it is better to do away with a tax altogether than to levy it carelessly and partially. The sanction for the exemption of owners of buffaloes for agricultural purposes was intended to be in force until further orders. The entries in Statement I. should correspond with those in Column 2, Statement IV., and not with the demand assessed.

3. As the Dispensary seems to have no independent income, the proposal that the cost should be divided equally between Local and Municipal Funds seems fair, and the President should communicate with the Local Fund Board on the subject. The Government see no reason to permit an exception to the rule that no officer below the grade of a Hospital Apprentice shall remain in independent charge of a Dispensary, and the provision for a medical subordinate must, therefore, be raised to Rupees 900. The President will report on the claim which the institution will

then have to a contribution from Government of twenty-five per cent. of the medical officer's salary. If this be obtained and the contribution from the Local Fund Board be increased, the Municipality will have no difficulty in retaining the allotment of Rupees 1,333 for the construction of a Municipal Office within the current year. If necessary, however, the execution of the work may be extended over a portion of two years, and need not be abandoned altogether as feared by the Commissioners.

4. The reasons assigned by the Vice-President for the various changes made in the preparation of the statements are approved, and the Budget is passed subject to the remarks above made.

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 Cumbum, in the Kurnool 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.)

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Ed. J. Wright.

Abstract Estimate for Constructing a Municipal Office at Cumbum.—

9.

Quantity	Description of work.	Rate	Per	Amount
6654	Cft. of Stone in mud	-13	Cft.	519 13 6
85	Do. of wood work	1/4	-6-	10 6 4 -
15 3/4	Sqrs. of Bengal Terrace	18	Sqr.	283 8 -
4 1/4	" of Terrace with slate	15	"	63 12 -
383	Cft. of Concrete work	-1-	Cft.	23 15 -
51	Sqrs. of Plastering 1 Coat with white washing 2 Coats	2 8	Sqr.	127 8 -
2	Doors completed	15	Each	30 - -
6	Windows complete	7 8	do.	45 - -
	Excavating foundation			8 - -
	Sundries			25 3 6

Total Estimate

Cumbum Range Office
3rd November 1873.

Examined
& recd
Measured
6.11.73

Govt. of 1874 [illegible]

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSION,
Cumbum,
&c., &c., &c.

Dated March, 20th.

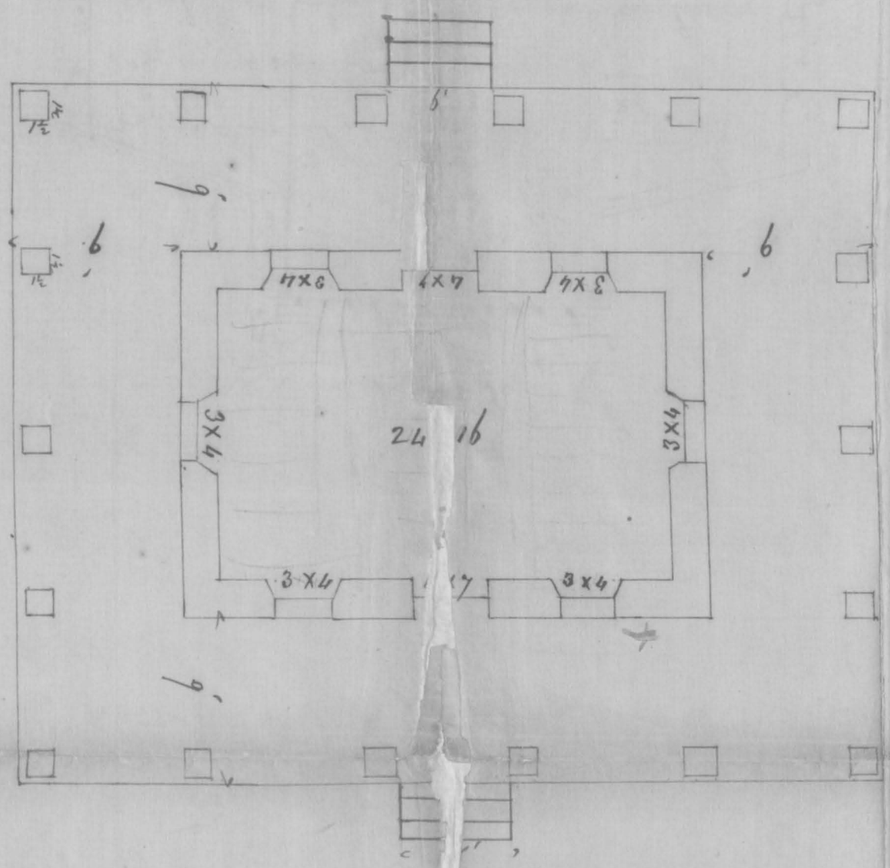
Read.

G.O., 20th March 1874, No. 477

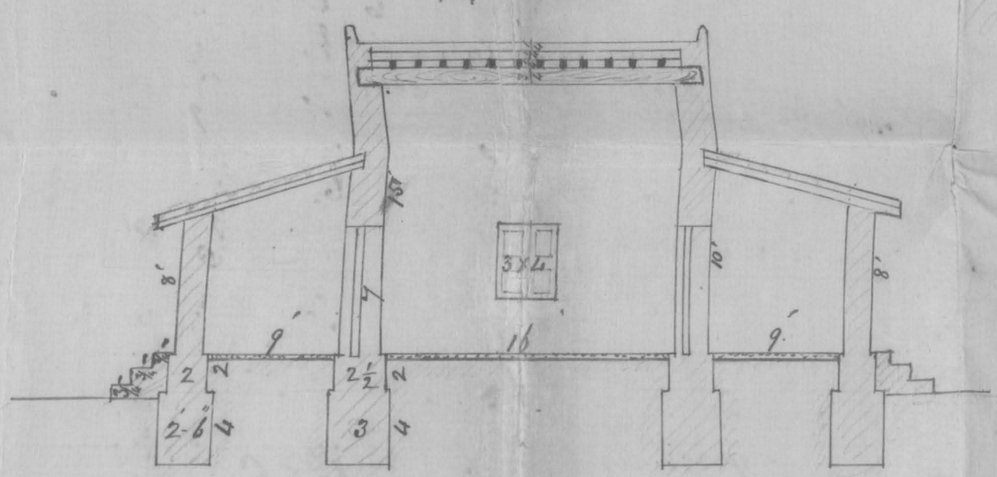
MARCH.
Nos. 193—196.

Cumbum Municipality.—The Budget Estimate of this Municipality for 1874-75, reviewed.

Plan and Section
of
Cumbum Municipal Office
Scale 8 feet to an inch.



Section



Estimate Rs 1770-0-0

13th September 1878—

Assistant Engineer
Cumbum Range

4 05 – 365
4.0

Abstract Estimate
for Constructing a
new Municipal Office
at Cumbum. –

Final 13

Original of S.O.
No. 477 & 20/3/74 put
up with S.O. No. 133.

26/1/75

closure No. 1

Letter No. 6.
to. to S.O.

Enclosure No. 1

Letter No. 6.

Dated 16th Oct 87

Judicial Department.

15

~~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 Cuddalore the following Rates and Taxes in the Cuddalore District, to levy ~~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.~~

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~~

No 477. Geo. Mun.

No 2

Municipal Office
Kurnool 2d February 1

From,

James Hope Esqr
President Municipal Commission
Kurnool & Cumbum

To,

The Chief Secretary
to Government
Fort Saint George

Sir

With reference to Government
Order No 1080 dated 31st March 1868 I
have the honor to forward the Budget
Estimate for the Cumbum Municipality
for the year 1874-1875.

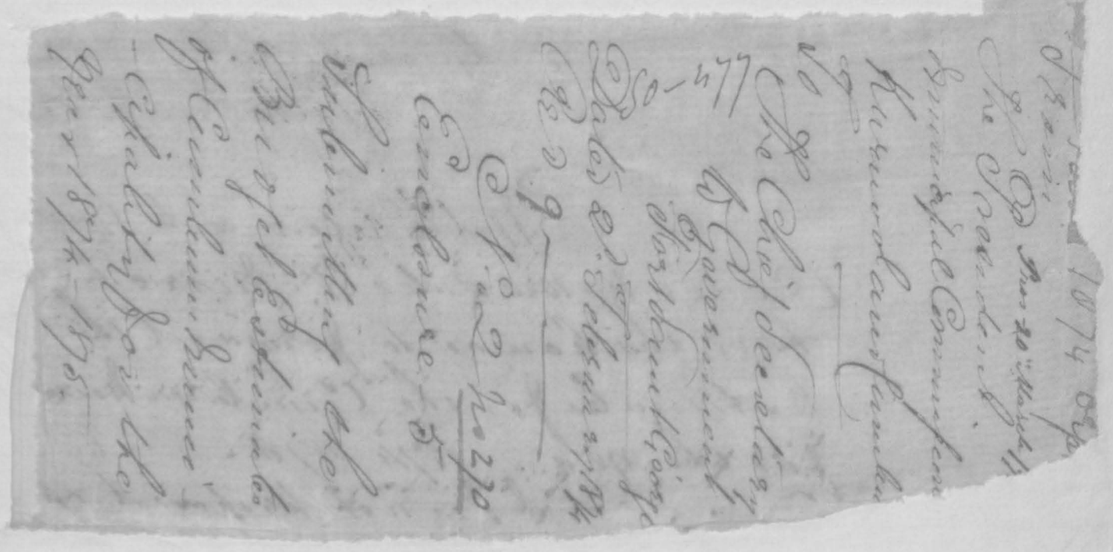
It is not proposed that any
work should be executed by the Public
Works Department.

I have the honor to be
Sir
Your most obedient Servant

James Hope
President

17

No 148



Financial Department.

9 19

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission, Cumbum, dated 2nd February 1874.

No 2.

Minuted by the Hon W. Robinson —— 12 Mar 74
do —— & the Governor —— 19 —— do

Order thereon. To Board No 679

The budget estimates of the Cumbum Municipality are compared below with those for the current year.

Rs

Rs

Receipts

Receipts	1873-74	1874-75
Balance	1300	2038
Assignment by Govt	378	393
Rates on houses	1420	1400
Tax on Arts	1150	"
Tax on Vehicles	500	400
Registration of Carts	264	300
Tolls	1200	1522
Fees	30	30
Fines	100	80
Contr. from Govt. for Dispensary	600	600
Miscellaneous	261	265
Total	7203	7028

Charges	1873-74	1874-75
Grant I		
New works		
Communications	500	"
Buildings	600	1333
Repairs		
Communications	500	400
Miscellaneous	400	150
Grant II		
Mun.l Schools	864	864
Result grants	150	150
Inspection	50	50
Grant III		
Hospitals & Disps.	1226	1311
Vaccination	126	135
Reg.n of births &c.	82	78
Conservancy	1354	1270
Grant IV		
Lighting	245	230
Grant V		
Supervision	1063	1057
Balance	42	"
Total	7203	7028

Notwithstanding the loss of Rupees 1150 by the discontinuance of the Professional Tax, it is anticipated that the income for

for the year 1874-75 will be only Rs 175 short of that budgetted for in the current year the opening balance being as high as Rs 2038 as a consequence of an unexpected increase in that for 1873-74. The Commissioners are unanimously of opinion that no increase should be made in the rates of the other taxes. There is an unexplained decrease of Rs 100 under "Tax on Vehicles" and an increase of Rs 322 under tolls. With reference to the Vice President's statement that, though dogs are a pest in Cuttack not only two were taxed for 1872-73 the Govt would remind the Commissioners that it is better to do away with

with a tax altogether than to levy it carelessly and partially. The sanction for the exemption of owners of buffaloes for agricultural purposes was intended to be in force until further orders. The entries in Statements should correspond with those in Col 2 Statement IV and not with the demand assessed.

As the Dispensary seems to have no independent income, the proposal that the cost should be divided equally between Local and Municipal funds seems fair, and the President should communicate with the Local Fund Board on the subject. The Govt cannot permit any exception to the rule that no officer below the

the grade of a Hospital Apprentice shall remain in independent charge of a dispensary, and the provision for a medical subordinate must therefore be raised to Rs 900. The President will report on the claim which the institution will then have to a contribution from Govt. of 25 per cent of the medical officers salary. If this be obtained and the contribution from the Local Fund Board be increased, the Municipality will have no difficulty in retaining the allotment of Rs 1338 for the construction of a Municipal office within the current year. If necessary, however, the execution of the work

may

may be extended over a
portion of two years, and need
not be abandoned alto-
-gether as feared by the
Commissioners.

The reasons assigned
by the Vice-President for
the various changes made
in the preparation of the
statements, are approved
and the budget is passed
subject to the remarks
above made.

H.

To The Pres.t Mun.l Commissioners Gun Lane £6
" Public Works Department £21
" Revenue Department £6
" Board of Revenue £14
" Accountant General £6
" Sanitary Commissioner £6
" Surgeon General
Ind. Med.l Depart.t £6
" Director of Pub. Instruct.n £7
" Pres.t Local Fund Board
Harmon Stock £6

£75

105l. 18s 0d
Nothing to follow

Govt. of {1874} Madras.

Financial

To

The Presd.t Mund. Commr.
Cumbum.
&c.

Dated Mar. 20
Recd.

1874, No. 477.

Nos. 193-196.

Cumbum Survey. The Budget Est.: of this Survey for 1874-75 reviewed -

194-5-1-9