M.R.O. 1—77,006—8-6-51.

(1) Number of pages 24.

(2) Date of repair 3-6-40

(3) Initials of the Reference Cl

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 718 Press ~~Mis.~~

290-294

Dated 28-4-1874.

13/14

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
28th April 1874.

Read the following papers :—

No. 290. From G. D. LEMAN, Esq., President of the Municipal Commissions, Kistna, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Bapatla, 20th February 1874, No. 9.

I have the honour to submit, for sanction, the Budget Estimates of the Masulipatam Municipality for 1874-75.

2. RECEIPTS—*Balances.*—As was proposed in the current year's Budget, the "Funded Capital" (Rupees 2,204-11-0) of the dispensary has been appropriated for building caste wards, &c., in connexion with it. A small balance of Rupees 200 is expected to remain when the next year opens.

3. *Rates and Taxes.*—Agreeably to the orders of Government nothing is entered against "Arts, &c." The Commissioners expect the "Rates on Houses" will amount to Rupees 8,500 (not including arrears) as against Rupees 6,500 of the current year. The increase of Rupees 2,000 will be the effect of the revision of house measurements that is now in progress but not of any enhanced rate of taxation.

4. The other items call for no remark excepting "Miscellaneous," under which Rupees 800 are entered for the first time against "(*a*) Rent of Municipal Markets." The fish and meat market proposed in the current year's Budget to be built at an estimated cost of Rupees 4,600 has been taken in hand and has made considerable progress. It is hoped that it will soon be completed sufficiently to be used.

5. The total revenues of the Municipality are estimated to amount to Rupees 24,500.

6. EXPENDITURE.—The total expenses are estimated at Rupees 23,900 in round numbers, as shown under—

	Rs.
Grant I.	8,400
„ II.	1,830
„ III.	8,900
„ IV.	3,050
„ V.	1,716
Total ...	23,896

7. The Commissioners have endeavoured to face the much-reduced receipts by curtailing expenditure in every possible way. No new roads will be made next year, and in addition to sundry retrenchments here and there the office establishment has been reduced.*

	Rs.
*1873-74	9,456
1874-75	7,980
	1,476

8. I enclose a list of Commissioners. As will be seen from the Vice-President's note at the foot of the list, an addition of two non-official members is necessary to counterbalance the excess in the number of official members. This excess is caused by the recent appointment of Vetcha Gopalakrishnamma, hitherto a non-official member, to be Nazir of the Court of Small Causes.

9. I have already forwarded an application to Government to appoint these people.

No. 291. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 18th April 1874.

I regret that I am unable to approve of this Budget for the town of Masulipatam. The result shows that the suspension of the professional-tax cannot be carried out either with fairness to other rate-payers or safety to the more urgent objects of the Municipal law.

2. The sound and equitable tax on professional and commercial classes brought in Rupees 6,500 a-year; its suspension has forced the Commissioners to add to the burdens of the house-holding community to the extent of about thirty per cent. by a "revision of house measurements." Works of improvement have, in a great measure, to be entirely given up—no street or road can be put in hand anew, and no doubt other objects are paralyzed. Education (Grant II.) loses thirty-five per cent. of its last year's very moderate assignment, Sanitation (Grant III.) loses fifteen per cent., and Lighting and Supervision are put under very heavy retrenchment.

3. I submit that the facts fail to justify persistence in the suspension of the professional-tax.

(Signed) W. ROBINSON.

No. 292. MINUTE by the Right Hon. the PRESIDENT, dated 22nd April 1874.

The only very large reduction of expenditure which appears in this Budget is that on "New Works," which is to be reduced from Rupees 9,310 to Rupees 3,390. And upon this I may observe that a Municipality which can spend every year Rupees 3,390 (about fourteen per cent. of its income) on New Works, as distinct from Repairs, cannot properly be considered as requiring commiseration in this respect. The loss of the profession-tax is by no means chargeable with the whole reduction of expenditure, since the opening balance is less than that of 1873-74 by Rupees 3,000. Moreover, the actual expenditure of this Municipality in 1872-73 was (in round figures) Rupees 27,400, *i. e.*, only about Rupees 3,000 more than is proposed for 1874-75; and this, notwithstanding the loss of the profession-tax, and the fact that there has been no consequent increase of taxation. An expenditure of Rupees 27,400 reduced by only Rupees 3,000 does not (I submit) afford any ground for the serious regrets of my Honourable Colleague: while the proportion—scarcely more than one-fifth—borne by the abolished profession-tax to the aggregate income, affords no ground for its exceptional restoration. I consider that exception from this detested and objectionable impost is very cheaply purchased by this Municipality at a cost of Rupees 3,000.

2. As regards Education,—looking to all analogy and precedent—I have little doubt that the "unallotted balance" will do considerably more than supply the deficiency.

(Signed) HOBART.

No. 293. MINUTE by the Hon. J. D. SIM, C.S.I., dated 25th April 1874.

I accept the Budget submitted although I see cause to regret the abolition of the professional-tax, which, notwithstanding the concomitant enhancement of the house-tax, has seriously crippled the resources of the Commission. I do not, however, think the loss of revenue is so great as to render improper the experiment whether the tax can or cannot be permanently dispensed with.

(Signed) J. D. SIM.

No. 294. ORDER THEREON, 28th April 1874, No. 718.

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

RECEIPTS.	1873-74. RS.	1874-75. RS.
Balance brought forward ...	4,204	1,200
Assignment by Government...	200	200
Tax on Houses	6,500	9,000
Tax on Arts (Arrears) ...	6,500	500
Tax on Vehicles	1,000	1,000
Registration of Carts	600	600
Tolls	8,000	7,000
Fees	1,400	1,400
Fines	350	400
Endowments, &c....	1,100	1,100
Contribution from Local Funds	890	1,000
Miscellaneous	56	1,100
Total ...	30,800	24,500

CHARGES.	1873-74. RS.	1874-75. RS.
Grant I.—		
New Works—		
Communications. } Buildings.	9,310	3,392
Repairs—		
Communications.		2,800
Buildings.	1,500	450
Other items	1,300	1,758
Grant II.—		
Municipal Schools	600	652
Salary Grants	1,420	624
Results Grants	600	500
Other items	180	54
Grant III.—		
Hospitals	3,400	3,600
Vaccination	300	300
Registration of Births, &c.	250	280
Conservancy	6,350	4,720
Grant IV.—		
Lighting	1,000	840
Other Purposes	2,200	2,210
Grant V.—		
Supervision	2,390	1,716
Balance	...	604
Total ...	30,800	24,500

2. The attention of the President is called to paragraph 3 of G. O., dated 2nd June 1873, No. 765, pointing out that the Statement I.-A. was not correctly prepared for the current year. A similar error has been made in the statements now submitted, and it is desired that care may be taken to avoid a further repetition of the mistake. The funded balance should not be shown in Statements I. and II., and the Municipal appropriation for the dispensary should be represented by the deficit balance of Rupees 1,500, which will appear in Statement I.-A. when correctly prepared. The Government also observe that the entries

relating to the establishment for the registration of births and deaths shown in Statement II. do not correspond with the details shown in Statement II.-B.

3. Notwithstanding a considerable increase in the income from Rates on Houses resulting from a revised assessment, the total income of the Municipality for 1874-75 is expected to fall short of that of the current year by Rupees 6,300 owing to the loss of the profession-tax and a decrease of Rupees 3,004 in the opening balance.

		Rs.
Decreased allotments—		
New Works		5,918
Education		970
Conservancy		1,630
Lighting		160
Supervision		674
		9,352
Deduct increased allotments—		
Repairs	1,750	
Other Public Works items .	458	
Dispensary	200	
Miscellaneous	40	
Balance	604	
		3,052
		6,300

4. On the expenditure side the marginally-noted decreased and increased allotments are proposed and appear to have been carefully considered. The reduction in the provision for education, however, is much to be regretted, and the Government hope that the Commissioners may see their way to increase it during the year from the unallotted balance.

5. The non-official members referred to in the report will be shortly appointed.

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

Exd. A. S. Rodgers.

Govt. of {1874} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Kistna District.

&c., &c., &c.

Dated April, 28th.

Recd. *Encl.*

G. O., 28th April 1874, *No.* 718.

APRIL.
Nos. 290—294.

Masulipatam Municipality.—The Budget Estimates of this Municipality for 1874-75, reviewed and passed.

Budget Estimates
of the Masulipatam
Municipality for 1874-75.
Rupees 28,401
Fort St. George
the 28th April 1874.

From
The Collector of Kistna
Bezwada
the 20th February 1874
Echo No. 9.

Fort St. George
28th April 1874
Sir,
I am directed by the Board of the Municipalities of the Masulipatam Division to submit for the sanction of Government the Budget Estimates of the Municipality for 1874-75.

Kistna District Collector's
Circuit Kachery — camp
at Bapatla 20th February 1874.

Extra No. 9.

240

From
G. D. Leman Esquire
President of the Municipalities

To
The Honorable D. F. Carmichael
acting Chief Secretary to Government
Financial Department
Fort St. George.

Sir,

I have the honor to submit, for sanction, the Budget Estimates of the Masulipatam Municipality for 1874-75.

Receipts.

2. Balances. As was proposed in the current year's Budget, the "Funded Capital" (Rs. 2204-14-0) of the Dispensary has been appropriated for building Caste wards &c. in connexion with it. A small balance of Rs. 200 is expected to remain when the next year opens.

3. Rates and taxes. Agreeably to the orders of Government, nothing is entered against "Arbs." The Commissioners expect the "Rates on Houses" will amount to Rs. 8,500 (not including arrears) as against

against Rs. 6,500 of the current year. The increase of Rs. 2000 will be the effect of the revision of house-measurements, that is now in progress, but not of any enhanced rate of taxation.

4. The other items call for no remark excepting "Miscellaneous"; under which Rs. 800 are entered for the first time against "(a) Rent of Municipal Markets." The Fish and Meat Market proposed in the current year's budget to be built at an estimated cost of Rs. 4,600 has been taken in hand, and has made considerable progress. It is hoped that it will soon be completed sufficiently to be used.

5. The total revenues of the Municipality are estimated to amount Rs. 24,500.

6. The total expenses are estimated at Rs. 23,900 in round numbers as shown under :— Expenditure

Grant I.,	Rs.	8,400
" II.,	"	1830
" III.,	"	8900
" IV.,	"	3,050
" V.,	"	1716
		23,896

1873-74 - Rs. 9456
74-75 - " 7980
" 1476.

7. The commissioners have endeavoured to face the much reduced receipts by curtailing expenditure in every possible way. No new roads will be made next year: and in addition to sundry retrenchments here and there, the office establishment has been reduced.

8. I enclose a list of commissioners. As will be seen from the Vice President's note at the foot of the list, an addition of two non-official members is necessary to counterbalance the excess in the number of official members; this excess is caused by the recent appointment of Vetcha Gopalakrishnamma, hitherto a non-official member, to be Nazir of the Court of Small Causes.

9. I have already forwarded an application to Government to appoint these people.

I have the honor to be,
Sir,
Your most obt. Servt.

[signature]
President.

Fort St. George 23 Dec 1-872.
Public 23-4-34-36 pd.

Fin. 1874 Dept.
From The Secretary
of the Financial Chief
of the Presidency Division
To The Govt. Chief Secretary
to Government
Financial Department
Fort St. George

No. 718

Dated 20th February 1874
Read 23 —
Echa No. 9.
Encs 2, 1 No. 401

Submitting for sanction
the Budget Estimate of the
Municipalities Municipality
for 1874-75.

No. 290. —

13

Madras 13th June 1874

My dear Mr Hunt

With reference to Financial
Go No 974 dated 9th June I will
you please tell Lookanig to
send down the Budget Estimate
of the Chintadripet Municipal
Ability disposed of in Go
Financial Dept No 717 dated 28th April
1874 — as a copy of the Budget
is to be furnished to Mr
Garstin. Hoping you are well
I am
Yours faithfully
W. Matchamuzam

717 - 28th April Fin Dept

Budget Statement sent to
Madras 1876

Part I 1915

15

291

No. 291—

I regret that I am unable to approve of this Budget for the town of Masulipatam. The result shows that the suspension of the Professional tax cannot be carried out either with fairness to other rate payers or safety to the more urgent objects of the Municipal Land.

The sound & Equitable tax on Professional and Commercial classes bringing in Rs. 6,500 a year; its in Suspension has forced the Commissioners to add to the burdens of the House-holding Community to

Sir E. Gait
Secretary
Bengal

to the extent of about 30 percent by a "revision of House measurements". Works of improvement have in a great measure been entirely given up - no street or road can be put in hand anew and no doubt other objects are paralysed. Education (Grant II.) loses 35 per cent of its last year's very moderate assignment. Sanitation (Grant III.) loses 15 percent and lighting and Supervision are put under very heavy retrenchment.

I submit that the facts fail to justify persistence in the suspension of the Professions tax.

18th J. W. Robinson

Fwd 28th April S.O. 718/11

No. 292.—

Granted Petn Remitted

292

Card 19/5 15/5

X 17

No. 292.—

The only very large reduction of expenditure which appears in this Budget is that as "New Works", which is by the reduced from Rs 9310 to Rs 3390 : and upon this I may observe that a Municipality which can spend every year Rs 3390 in New Works, as distinguished from Repairs, cannot be considered as requiring consideration in this respect. The loss of the Professions tax by no means keeps pace with the whole reduction of expenditure, since

(about 14 lakhs of its income)

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission Kistna District dated 20th February 1874 No 9.

Minute by Hon'ble Mr. Dykes dt. 18 April
do — Hon'ble Sir — 22nd —
do — Hon'ble Mr. Dykes — 25th —

24 Order thereon dated 28th April 1874 No 718-V

The budget estimates of the Masulipatam Municipality for 5 are compared below with those for the current year

	Receipts

I accept the budget submitted although I see cause to object to the abolition of

4

Read 28 April 1874
S. D. 718

No 292

the opening balance was less than that of 1873-4 by Rs 3000. Moreover, the actual expenditure of this Municipality in 1872-3 was Rs 27 (in round figures) Rs 27,400. i.e. only about Rs 3000 more than is proposed for 1874-5. And this, notwithstanding the loss of the Octroi tax, and the fact that there has been no current increase in the Income. The expenditure reduced by only Rs 3000 (~~and~~ to ~~not~~ ~~deduct~~ does not (I submit) afford any ground for the serious reports of

by Hon. Mr. Maclean: while namely more than the proposition about 1/5, by some & the abolished Octroi tax & the aggregate income affords no ground for its exceptional retrenchment. I consider that exemption from this attested and ostensible import is very cheaply purchased by this Municipality at a cost of Rs 3000.

As regards Education, looking to all analogy and precedent - I have little doubt that the "unallotted balance" will do incidentally more than supply the deficiency.

Ab 22/74

Receipts	1873-74	1874-75	Charges	1873-74	1874-75
Balance brought forward	4204.	1200.	Grant I		
Assignment by Govt	200.	200.	New works Communications / Buildings	9310	3392
Tax on houses	6500.	9000.	Repairs Communications / Buildings	1500	2800 / 450
Tax on Arts (Award)	6500.	500.	other items	1300	1758
Tax on Vehicles	1000.	1000.	Grant II		
Regn of Carts	600.	600.	Mun.l schools	600	652
Tolls	8000.	7000.	Salary grants	1420	624
Fairs	1400.	1400.	Results grants	600	300
Fines	350.	400.	other items	180	54
Endowments	1100.	1100.	Grant III		
Contributions Local Funds	890	1002	Hospitals	3400	3600
Miscellaneous	56	1102	Vaccination	300	300
			Regn of births	250	280
			Conservancy	6350	4720
			Grant IV		
			Lighting	1000	800
			other purposes	2200	2210
			Grant V.		
			Superviaion	2390	1716
			Balance — "		604
Total	30800	24500	Total	30800	24500

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of the Hon'ble ...

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...

balance of Rs 1500 which will appear in Statement I. when correctly prepared. The Govt also observe that the entries relating to the establishment for the Registration of births and deaths shown in Statement III do not correspond with the details shown in Statement IIB.

Notwithstanding a considerable increase in the income from Rates on houses resulting from a revised assessment the total income of the Municipality for 1874-75 is expected to fall short of that of the current year by Rs 6300 owing to the loss of the Profession

Tax

Recently dealt with

J D Price

25-4-74

paid

Tax a decrease of Rs 3004 in the opening balance.

On the expenditure side the marginally noted decreased and increased allotments are proposed and appear to have been carefully considered. The reduction in the provision for education however is much to be regretted and the Govt hope that the Commissioners may see their way to increase it during the year from the unallotted balance ~~of Rs 604~~

The non-official members referred to in the report have already

been

Decreased allotments		
New Works	— 5918	
Education	— 970	
Conservancy	— 1630	
Lighting	160	
Supervision	674	
	9352	
Net net increased allotments.		
Repairs	1750	
Other P.W. items	458	
Dispensary	200	
Miscellaneous	40	
Balance	604	
	3052	
	6300	

Dr Leonard

Mr Rogers

letter

Rs 604 "

Estimates

underrate

Mr Long

balance

Seven appointed

7

$21/40

5/02 Alma

To Ins. Pres. Mun. Commission
Victoria Sixth 6
" Public Works Depart. 21
" Revenue Department 6
" Board of Revenue 14
" Accountant General 6
" Sanitary Commissioner 6
" Surg. Genl
Ind. Med. Depart. 6
" Director of Public Instn
" Pres. Local Fund Board
Victoria Sixth

7.488

Govt. of {1874} Madras.

Financial

To

The Presdt. Mumt. Commr.
Kistna Dt.

Dated April 28
Recd.

1874, No. 718.

Nos. 290. 294.

Masulipatam Mumy. The Budget Estt. of this Mumy. for 1874-75 reviewed and passed.

C13-4. 27-4