M.R.O. 1—77,000—4-8-37.

(1) Number of pages 166

(2) Date of repair 10/11/94 to 6-12-94

(3) Initials of the Reference

# MADRAS RECORD OFFICE.

## Government of Madras.

[illegible] DEPARTMENT.

| G.O. No. | Press / Mis. |
|---|---|
| 135 | 135 |
| Dated 12-12-[illegible] 18[illegible] | |

52)5.3

***Not to be folded or roughly handled***

10-11-94-40

Trichinopoly
Srirangam Municipal Commissioners Office
21st November 1872.

No 9

From, The President
Srirangam Municipal Commission
Trichinopoly.

To, The Chief Secretary
to Government
Fort Saint George.

Sir,

In adverting to the official Memorandum No 2336, from the Under Secretary to Government, under date the 10th September last, I have the honor to state that nearly 3/4 of the Expenditure under Grant V for the Year 1871/72, i.e, Rs 260 out of the total expenditure of Rs 394, may approximately be taken as expenses of collection.

2. The aforesaid sum of Rs 260 is composed of the following items.

| | Rs | as | p |
|---|---|---|---|
| 1. Commission paid to Bill Collectors | 38 | 10 | 1 |
| 2. Temporary Establishment entertained for the Valuation of houses &c. | 39 | 6 | 2 |

Portion

Portion of the permanent Establishment engaged in preparing Registers and Bills &c. and Shroffing Collections &c. &c. &c. —— 72 — 8 —

4 — Printing Numbers in Houses &c. —— 50 — 12 — 10.

5 — Printing Forms of Registers, Bills, Licenses &c. —— 19 — — —

6 — Stationary. —— 16 4 9.

7 — Book Binding Charges —— 2 4 —

8 — Studries including a portion of Office rent, Seal, 2 Men Sewing Tapes &c. &c. &c. —— 21 — 9 —

260 — 6 — 10.

I have the honour to be,
Sir,
Your most Obt. Hble Servt.

J. B. Pennington
Treasurer.

Comptr's Office

Not closed

Fiat 1872 Dept.

To The President
Inverargoun Municipal
Commissioners
Carlisonford

To The Chief Secretary
to Government
Fort St George

Dated 21st October 1872
Received 28th —

No 2422 No 9.

States that nearly
3/4 of the Expenditure
under Grant V for
the Year 1871/72 may
be taken as Expenses
of Collection.

W. Stewart

# Statement shewing for the last five years the Budget Grants and the actual Expenditure under the grants (and the Major Heads of them) now Provincial.

| Major Heads under each Grant | Budget grants | | | | | Actual Expenditure | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1866-67 | 1867-68 | 1868-69 | 1869-70 | 1870-71 | 1866-67 | 1867-68 | 1868-69 | 1869-70 | 1870-71 approximate |
| **Jails** | | | | | | | | | | |
| House of Correction at the Presidency | 53771 | 63690 | 70720 | 74880 | 69420 | 52410 | 63232 | 52167 | 53616 | 57171 |
| Jails | 540247 | 798280 | 854470 | 870310 | 850404 | 724919 | 764028 | 775649 | 746099 | 735082 |
| Registration of Assurances | 227407 | 202230 | 211370 | 211690 | 229698 | 202697 | 212415 | 219195 | 219193 | 199522 |
| **Police** | | | | | | | | | | |
| Presidency and Suburban Police | 226217 | 248335 | 247846 | 242374 | 239264 | 212260 | 234855 | 250521 | 223432 | 201428 |
| District Police | 3429243 | 3622435 | 3636986 | 3421926 | 3263036 | 3416268 | 3659086 | 3567387 | 3488314 | 3194279 |
| **Education** | | | | | | | | | | |
| Madras University | 17228 | 20894 | 29650 | 14500 | 14020 | 17961 | 23582 | 13731 | 15830 | 12901 |
| Superintendance and Inspection | 139335 | 152600 | 201440 | 196500 | 187147 | 123190 | 144098 | 159458 | 174056 | 176011 |
| Government College | 58270 | 68370 | 77310 | 70770 | 69570 | 48847 | 57750 | 57697 | 74927 | 58604 |
| " Schools | 187616 | 212832 | 241139 | 231400 | 246350 | 153654 | 172534 | 196217 | 192938 | 203160 |
| Grant in aid to Schools &c. | 140223 | 182970 | 213270 | 223270 | 314480 | 161396 | 197626 | 278611 | 353192 | 383916 |
| Scholarships and Prizes | 19470 | 21240 | 21240 | 21240 | 27240 | 11231 | 13406 | 14240 | 17731 | 21836 |
| Translators | 2200 | 2400 | 2400 | 2400 | 840 | 770 | 70 | 840 | 840 | 840 |
| Government Book Agency | 4169 | 4548 | 7548 | 19150 | 21150 | 4196 | 4726 | 5659 | 20761 | 74296 |
| Miscellaneous | 24132 | 37000 | 49000 | 62000 | 67000 | 36745 | 35693 | 66524 | 62732 | 2600 |
| | 590643 | 702859 | 843137 | | 977797 / 77273 * / 900524 | 555990 | 669985 | 783037 | 913037 | 931494 |
| **Medical** | | | | | | | | | | |
| Vaccine Establishment | 77752 | 79800 | 36544 | 81170 | 82763 | 61946 | 78804 | 76307 | 78447 | 78276 |
| Hospitals and Dispensaries &c. | 229389 | 268236 | 309680 | 385700 | 382911 | 222153 | 259711 | 298275 | 369132 | 373776 |
| Lunatic Asylums | 24870 | 27270 | 35907 | 57350 | 65560 | 20342 | 37245 | 40124 | 56229 | 60563 |
| Chemical Examiner's Department | 5665 | 8320 | 4[illegible] | 14730 | 14700 | 9458 | 14638 | 13639 | 13746 | 14546 |
| Sanitary Administration | " | " | " | " | 35900 | " | " | " | 40407 | 31645 |
| Health Officers Department | " | " | " | 23220 | 20060 | " | " | 10421 | 24101 | 23109 |
| Medical College and Schools | 53571 | 68546 | 50360 | 50000 | 73680 | 42761 | 31340 | 50643 | 50862 | 31119 |
| **Printing Establishments and Charges** | 223150 | 237978 | 245926 | 228740 | 258403 | 227975 | 238964 | 250924 | 307317 | 253420 |
| | 391189 | 452172 | 497223 | 606170 | 675574 | 356660 | 421794 | 491409 | 637924 | 613034 |

* Refunded by the Government of India in the aggregate.

Fort Saint George
Accountant General's Office
19th June 1871.

Compd[illegible]

N.B. The Charges under Jails do not provide for the allowances to Medical Officers in charge of Jails.—

No. 115

Forwarded to the Chief Secretary to Government Fort Saint George with reference to Board's Secretary's Office Memo No. 161 dated 14th June 1871.

Actg. Accountant General

Treasurer's Office, 18th Sept. 1871

To
The Rg. Accountant
Toronto.

Sir,

I have the honor to transmit herewith for the Land Grant Account the Receipt Journal & the Audited Expenditure under the Immigration Provincial

Abstract of the Statement

| | Total budget grant for 5 years | Total Actual Expenditure for 5 years | |
|---|---|---|---|
| Jails | 42,46,222 | 40,27,275 | - 2,18,947 |
| Registration | 10,92,345 | 10,53,022 | - ,39373 |
| Police | 1,85,82,630 | 184,47,827 | - 1,34,803 |
| Education | 38,80,429 | 38,38,023 | - 42,406 |
| Medical | 26,21,306 | 25,16,765 | - 1,04,541 |
| Printing Estab.ts &c | 11,91,499 | 12,78,500 | ~~- 1,500~~ + 84,401 |
| | 3,16,17,181 | 3,11,61,512 | 540070 |
| | ~~4,55,669~~ | ~~4,55,669~~ | 4,55,669 |

| | | 1866-7 | 1867-8 | 1868-9 | 1869-70 | 1870-1 |
|---|---|---|---|---|---|---|
| Jails. | Grant | 5,94,018 | 8,62,970 | 9,25,210 | 9,45,190 | 9,19,834 |
| | Actual. | 7,79,829 | 8,27,380 | 8,27,816 | 8,00,617 | 7,92,253 |
| | Differnce | +1,85,311 | -34,910 | -97,394 | -144,573 | -1,27,581 |
| | Average saving for 3 years. Rs. 1,23,132. | | | | | |
| Registration | Budget | 2,27,407 | 202,230 | 211,370 | 211,690 | 229,698 |
| | Actual. | 202,697 | 212,415 | 219,195 | 219,193 | 199,522 |
| | Diff. | +24710 | + 10,185 | + 7825 | + 7503 | - 30,176 |
| | Average saving for 3 years Rs 4,939. | | | | | |
| Police. | Grant. | 36,55,460 | 38,70,770 | 38,84,800 | 36,64,300 | 35,07,300 |
| | Actual | 36,28,528 | 38,93,941 | 38,17,905 | 37,11,746 | 33,95,707 |
| | Diff | -26932 | + 23171 | -66995 | +47446 | -101593 |
| | Average saving for 3 years. Rs. 51,196. | | | | | |
| Education. | Grant | 592,643 | 702,854 | 843,178 | 841,230 | 900,524 |
| | actual | 557,990 | 649,485 | 783,077 | 913,007 | 924,464 |
| | Diff | -34653 | -53369 | -60101 | + 71,777 | + 33,940 |
| | average expen for 3 years Rs. 17,206 | | | | | |
| Medical. | grant. | 391,187 | 452,172 | ~~606,170~~ | 606,170 | 675,574 |
| | actual. | 356,660 | 421,738 | 497,203 492,409 | 632,924 | 613,034 |
| | Diff. | -34527 | -30434 | -4,794 | +26754 | -62,540 |
| | Average saving for 3 yrs Rs 13,527. | | | | | |
| Printing | Grant | 223,150 | 237,978 | 245,928 | 228,740 | 258,403 |
| | actual | 227,975 | 238,964 | 240,924 | 307,317 | 253,420 |
| | | + 4,825 | + 986 | + 4996 | + 78577 | - 4,983 |
| | Average expen for 3 yrs Rs. 26,197. | | | | | |

H.C.I

Statement showing cost of Collection of Land Revenue for 3 years 1869/70.

1869/70

Actual or average charge

Actual cost

| Charges | Salary | Contingencies | Total |
|---|---|---|---|
| Establishment | | | |
| Law charges | | | |
| Pay of Revenue Officers | | | |
| Cultivable waste | 1 | 16 | 313 " " |
| Pasturage | 2 | 3 29 | 525 11 8 |
| Grazing Fees | 1 | " 10 | 198 " " |
| Fruit trees | 1 | " 11 | 180 " " |
| Fisheries | 1 | " 4 | 86 " " |
| Tolls on Roads | 2 | 3 32 | 888 93 |
| Miscellaneous | | | |
| Total | 1 | 1 16 | 313 " " |
| Pasturage | 2 | 3 29 | 525 11 8 |
| Grazing Fees | 1 | " 10 | 198 " " |
| Fruit trees | 1 | " 11 | 180 " " |
| Fisheries | 1 | " 4 | 86 " " |
| Tolls on Roads | 2 | 3 32 | 888 93 |

Statement showing cost of Collection of Land Revenue for 3 years 1869/70

1869/70

Actual or average charge

Actual cost

| Charges | Salary | Contingencies | Total |
|---|---|---|---|
| Establishment | | | |
| Law charges | | | |
| Pay of Revenue Officers | | | |
| Cultivable waste | 1 | 15 | 318 " " |
| Pasturage | 1 | 2 4 50 | 1024 " " |
| Grazing Fees | 1 | " 10 | 198 " " |
| Fruit trees | 1 | " 11 | 210 " " |
| Fisheries | 1 | " 4 | 86 " " |
| Tolls on Roads | 2 | 3 32 | 890 " " |
| Miscellaneous | | | |
| Total | 1 | 1 15 | 318 " " |
| Pasturage | 1 | 2 4 50 | 1024 " " |
| Grazing Fees | 1 | " 10 | 198 " " |
| Fruit trees | 1 | " 11 | 210 " " |
| Fisheries | 1 | " 4 | 86 " " |
| Tolls on Roads | 2 | 3 32 | 890 " " |

13

C. Madras College
Committee of Officers
15th April 1872.

# Statement Shewing Cost of Police employed in the Public Service during the Year 1870/71.

1870/71

| Guards | Sanctioned Strength: Superintendents | Assistants | Sergeants | Chief Constables | Head Constables | Sub Constables | Sanctioned Pay: Salary | Clothing | Total |
|---|---|---|---|---|---|---|---|---|---|
| Mint | 1 | 2 | 15 | 1908 | | | 264 4 4 | 21 | 2 44 |
| Penitentiary | 1 | 2 | 4 | 50 | 6144 | | 858 5 4 | 700 | 254 |
| Grand Jail | 1 | | 10 | 1212 | | | 160 11 6 | 137 | 2 116 |
| Lunatic asylum | 2 | | 11 | 1260 | | | 190 7 10 | 145 | 0 7 10 |
| Telegraph stores | 1 | | 4 | 516 | | | 73 8 2 | 5 | 89 8 2 |
| Bank & Gravey | 2 | 0 | 2 | 3 | 32 | 2670 | 578 3 8 | 324 | 8 3 8 |

1870/71

| Guards | Actual or average Strength: Superintendents | Assistants | Sergeants | Chief Constables | Head Constables | Sub Constables | Actual Cost: Salary | Clothing | Total |
|---|---|---|---|---|---|---|---|---|---|
| Mint | 1 | 2 | 11 | 1536 | | | 206 5 10 | 17 | 42 5 10 |
| Penitentiary | 1 | 2 | 3 | 42 | 4642 | | 11 7 226 | 13 | 10 5369 | 9 5 |
| Grand Jail | 1 | | 10 | 1263 | | | 52 160 | 11 | 6 1424 | 8 |
| Lunatic asylum | 2 | | 11 | 1246 | | | 136 190 7 | 10 | 14 37 | 54 |
| Telegraph stores | 1 | | 4 | 516 | | | 73 8 2 | 5 | 89 | 8 2 |
| Bank & Gravey | 2 | | 2 | 3 | 32 | 2643 | 3 7 578 3 | 8 | 3221 | 7 5 |

Madras Police
Commissioners Office
15th April 1872

Ag Commissioner of Police

Finl. 783 f/12

Covering letter to Pol Proceedings

1872 Depth.

Encls No 1 and 2

In a letter from Inspr Genl of Police dated Madras 17 April 1872 No 1388.

Forwards The Sy. Court of Encls Madras

Dated 15 April 1872

Statements of sums paid for Police Charges incurred for purely State Services

In Fasl. 1283 & 1872.

N.B. Closed

Ganjam District Collectors Office
Camp Berhampore 9th November 1872

No 1925

From

The Acting President
Ganjam Municipalities

To

The Chief Secretary
to Government
~~Commander~~
Fort Saint George

Sir,

In reply to Mr. Acting Under Secretary Sturrock's Memorandum No 236 of 10th September 1872, I have the honour to state that the portion of the Expenditure under Grant V for the year 1871-72 which may fairly be taken as Expenses of Collection of the various taxes is Rs 882-0 in the Municipality of Berhampore and Rs 161-13-3 in that of Chicacole.

I have the honour to be
Sir
Your most Obedient Servant

A Rahaun

Acting President, Ganjam

Enclosures
Municipalities
Ganjam

No. 69

Municipal Commissioner's Office
Cuddapah 20th September 1872

From

The President
Municipal Commissioners
Cuddapah

To

The Chief Secretary to Government
Public Department
Fort Saint George

Sir,

With reference to official Memorandum No 236, dated the 16th September 1872, I have the honor to state that Rs 1424. 13. 5. under Grant V for 1871. 72 may be taken as expenses of Collection of the Taxes in force in the Municipality of Cuddapah.

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

W Thurlow
President.

Rec'd Sept. 23rd 1872
No 2330

The Collector & Magistrate
Cuddapah

Municipal Commissioners Cuddapah
Copy of Letter from the Chief Secretary to Government
Public Department
Dated 16th September 1872
Received 23rd " "

Ans. 1925

Public & Revenue Department
Chief Secretary's Office
No 230 of 1872 Collection
1872 and Taxes 1871-72
The Collector of the Cuddapah
under Grant V for the
Year 1871/72 is
Mr Stewart

No. 62

Erode Municipal
Office 16th September
1872

From
The Vice President,
Erode Municipal Commission

To
The President
Erode Municipal Commission
Coimbatore

Sir,

With reference to your endorsement on Memo No. 236 Financial Department, I have the honor to inform you that Rs 336-12-0 may be considered as the expenses of collection of the various taxes for the half year ending 31st March 1872.

I have &c.
(Signed) A. M. MacGregor
Vice President.
(True Copy)

No. 52

Forwarded to the Under Secretary to Government Financial Departt, with reference to his Memo: quoted above

President's Office
Coimbatore 30th Sept 1872

Alexanderson
President

BELLARY COLLECTOR'S OFFICE

No 85

Dated { Camp Ramandroog Club Hospital
27th September 1872.

From

THE COLLECTOR

BELLARY.

To

The Chief Secretary to Government

Sir

Cotaccimund

With reference to the under Secretary's Memorandum No. 236 dated 10th instant, I have the honor to annex a Memo shewing the portion of Expenditure under Grant V for the year 1871-72 which may fairly be taken as "Expenses of Collection".

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

Acting Collector

Bellary
Gooty
Adoni
Kurnoolapur

Exd. R.I.M.
by.

Mem. to accompany letter No. 85 dated 27th September 1872 from the Collector of Bellary to the Chief Secretary to Government Cotaccimund

Expenditure under Grant V for the year 1871-72 which may fairly be taken as "Expenses of Collection".

Establishment employed in the Collection of Land Revenue and Sayer Revenue, Abkaree Revenue, Stamp Revenue, Income Tax, Forest Revenue, Tobacco Revenue, Salt Revenue, Opium Revenue, Customs Revenue, Pilgrim Tax, Tolls, Ferries, Fisheries, Miscellaneous Revenue, Revenue Survey, Revenue Settlement, Revenue Refunds, Revenue Suspensions, Revenue Remissions, Revenue Balances, Revenue Miscellaneous, Revenue Arrears, Revenue Collections, Revenue Accounts, Revenue Audit, Revenue Establishment, Revenue Contingencies

No. 1234

Vizagapatam 15th October, 1872.

From,

A. Cruickshank Esquire,
Acting Collector

To,

The Honble R. S. Ellis, C. B.
Chief Secretary to Government
Octacamund

Sir,

With reference to your Memorandum No. 236, Financial Department, dated 10th September last,

I have the honor to inform you that

| | Rs. | a. | p. | |
|---|---|---|---|---|
| 1. Vizagapatam | 774 | - | - | Rupees 1571-9-4 of the |
| 2. Bimlipatam | 132 | - | - | expenditure under Grant |
| 3. Vizianagram | 415 | 9 | 4 | for the year 1871-72 may |
| 4. Palcondah | 250 | - | - | fairly be put down as |
| | 1571 | 9 | 4 | expenses for collecting |

various taxes in the four Municipalities of this District as shewn in the margin.

I have the honor to be,
Sir,
Your most obedient
A. Cruickshank
Acting Collector

Received 21st March 1873

Financial Department

BELLARY COLLECTOR'S OFFICE

Dated 27 March 1873 No. 35

To,

The Chief Secretary to Government

Fort St. George

Madras

Enclosure.

Received Nov 2 1873

Forwarding a Memorandum showing the number of professional vehicles, Grant Vizagapatam 774 Bimlipatam 132 Vizianagram 415 Palcondah 250 1571 9 4 the expenditure incurred on conservancy establishment

No 210. Tinnivelly Cutcherie
28th September 1852

From R. K. Puckle Esqr.
President Municipal Commission

To. J. Sturrock Esqr.
Under Secretary to Government
Fort Saint George

Sir,

I have the honor to furnish the information called for in your Memo No 2361 dated 10th Instant.

Cost of Collecting taxes.

| | Rs. |
|---|---|
| Tinnivelly | 600 |
| Palamcottah | 386 |
| Tuticorin | 300 |

I have the honor to be
Sir
Your most Obt Servt

R K Puckle
President

Copy T.C. W.C

1852
Tinnivelly Collectorate
Proc.

To
The Collector
&c &c &c

Sir

I am directed by the Board of Revenue to forward herewith for your information a copy of a letter from the President of the Municipal Commission at Tinnivelly dated 28th ultimo No 210 and to request that you will furnish the Board with the information called for in the 4th paragraph of the Board's Proceedings dated 10th Instant No 2361.

I have the honor to be
Sir
Your most obedient Servant
for Secretary

Dated 15th October 1852
Rec'd 24th

No 1334

Read the letter from Mr. Puckle dated 28th ultimo No 210 and the Proceedings of the Board dated 10th Instant No 2361 and observe that the Collector of Tinnivelly has not yet furnished the information called for in the 4th paragraph of the Board's Proceedings.

Ordered that the Collector be directed to furnish the information without further delay.

for Secretary

No 240 President's Office
Jaipur 20th September
1872

From,

H. M. Waddell Esq
Offg President Financial
Commissioner

To,

The Honorable A. S. Eccles
CB
Chief Secretary to
Government

Dated as above

Sir,

I have the honor to report that on the receipt of the official Memorandum from the Under Secretary to Government dated the 10th instant No 236, Financial Department, I at once called upon the Vice President of the Municipality noted in the margin, to state what portion of the Expenditure under Grant V, for the year 1871-72, may fairly be taken as the Expenses of Collection of the various taxes, and their peculiar ac-

Jaipur
Collection
Expenditure
Enquiries
Enclosure

as follows.

2. The Vice President of the Kanyon Municipality considers that 50% of the Expenditure under Grant V or Rupees 1056 may fairly be taken as the Expenses of Collection.

3. The Vice President of the Combaconum Municipal Commission states that 4 bill Collectors were employed during the year 1870-71 at an Expense of Rupees 216. 6. 9, and that one of the Clerks who was entrusted with the duty of issuing licenses was paid Rupees 864. 7. 5. He considers that Rupees 400 may fairly represent the actual Cost of Collection.

4 Mr Happell, the Vice President of the Negapatam Municipality is of opinion Rupees 1,500 may be taken as the charges for collecting the taxes in that Municipality.

Mr



5 Mr Burrows the Vice President of the Mayaveram Municipality, gives the following particulars with regard to the Cost of Collection

| | Rupees |
|---|---|
| Collections Exclusive of tolls | 9,359. 6. 5 |
| Pay of bill Collectors 208. 5-4 | |
| Pay of 1/2 of the remaining office Establishment including Contingent Jobbers 921-10-4 | 1159. 15- |
| Percentage | 12.42 |
| Gross Collections from tolls | 6486- 15-4 |
| Pay of toll Collectors | 1058 - 3-10 |
| Percentage | 16.31 |

6. Supposing the tolls to have been let on Contract Mr Burrows considers that the Cost of Collection would stand thus:-

| | |
|---|---|
| Collection under all the heads including tolls | Rs: 15,326 -5-5 |
| Cost of Collection as shown above | 1159. 15-4 |
| Percentage | 7.32 |

7. The Vice President of the Mannargudi Municipality states that he is unable to form an opinion as

as to the cost of Collection there being no data available.

8 It will thus be seen that the opinions as to the cost of Collection have not been formed on any unfavourable. the amount mentioned by the Vice President of the Cumba conum Municipality for instance do not include the pay of the office Establishment, which during the greater part of the year is employed in the preparation of the Professional and house tax registers. The increase in the amount of the cost of Collection in the Mayaveram Municipality which appears excessive, was no doubt due to the fact of the Collection of the tolls having been kept directly under the management of the Commissioners, and that of the house tax registers having had

had to be prepared twice, owing to the reduction of the percentage of the rate of that tax from 7p 6 5, on account of the damage done by the storm which swept over the town in the month of November last.

9 I am myself of opinion that the cost of the special Establishment such as bill collectors &c, together with a moiety of the cost of the rest of the office Establishment and of contingent charges, would approximately represent the entire cost of collection in the Municipalities of this District. The amount thus calculated would, with reference to the Municipalities of Negapatam and Mannargudi, be respectively Rupees 925 and 1,700.

The tolls were

let

Let me contract in all the Municipalities except Marquesan and the receipts under that head represent the net income after deducting from the gross collections the cost of collection and the profits of the Contractor.

Have the honor to be
Sir
Your most obedt Servt
W. Brodbelt
Offg President

No. 74

From

Financial Commissioner
Upper Burma

Dated the 18th September 1872.

To

C. S. Bruce Esquire
Secretary to the Chief Commissioner
Rangoon.

No

The Honorable H. S. Bates. C. B.
Civil Secretary to Government
North West Provinces

Sir

With reference to the Petition
of the Zemindars of Pinee dated 10th
August No. 236, I have the honor to
state that the sum of Rupees 1493 may
fairly be taken as expenses in connection
with the Expenditure under Grant
for 1871-72. amounting to Rupees 2,5974
A Statement showing how this
amount has been calculated is enclosed.

I have the honor to be,
Sir,
Your Most Obed.t Servt.

A. Fraser.
President.

1872
Upper Burma
Financial Commissioner
No 74
Dated 20th Sept.
Rec.d 23rd Septr.
No 240.

Submitting the petition
of the Zemindars of
Pinee and stating
the expenditure under
Grant for 1871-72
amounts to Rupees
2,597 and that
Rupees 1493 may
fairly be taken as
expenses in connection
with the Expenditure
Rangoon Press

Estimate under Appropriation for the Municipality of Mangalore for 1872-73.

| Items. | Total cost as reported. | Proportion in full or in part which may be fairly taken as cost of Collection. | |
|---|---|---|---|
| **Establishment.** | | | |
| 1 Manager | 440 | 2/3 | 293. |
| 1 Clerk | 264 | do | 176 |
| 1 do | 150 | do | 100 |
| 1 do Registrar of Births and Death Registrar | 165 | — | — |
| 2 Peons | 154 | 2/3 | 103 |
| Extra Clerk for writing Bills | 79 | full | 79 |
| Distressers | 374 | " | 374 |
| Bill Collectors | 112 | " | 112 |
| | 1738 | — | 1237 |
| **Contingencies.** | | | |
| Stationery | 74 | 2/3 | 49 |
| Printing (bills &c) | 182 | full | 182 |
| Receipt Stamps | 12 | " | 12 |
| Numbering Carts | 11 | " | 11 |
| Postage | 13 | " | " |
| | 294 | — | 256 |
| **Miscellaneous** | | | |
| Auditor | 150 | " | " |
| Ground Rent | 18 | " | " |
| Census of 1871 | 364 | " | " |
| Sundries | 10 | " | " |
| | 542 | " | " |
| Total Rs | 2574 | " | 1493 |

Municipal Commissioners' Office, Mangalore 26th Sept. 1872.

H. Sturrock.
President.

From,

No. 324

H. E. Sullivan Esqre.
President of the Municipal Commission
Cuddalore

To

J. Sturrock Esqre.
Acting Chief Secretary to Government
Madras

Sir

With reference to your Official Memorandum No. 2360 of the 10th Instant, I have the honor to state that the expenses of collection of the various taxes in this Municipality for Fasli 1282 amounted to Rs. 8[illegible]

It will be observed as a bar to the eighth part of the total expenditure under Grant V for that year.

I have the honor to be
Sir
Your most Obedient Servant

Cuddalore
Municipal Office
18th Septr 1872

A. Wilson
for President

A 55

North arcot Collectors Office
Chittoor 17th October 1872

From

W. S. Whiteside Esquire
President Municipal Commission
Vellore & Wallajapette

To

C. A. Galton Esquire
Acting Under Secretary to Govt

Sir,

In reply to your Memorandum
of the 10th ultimo No 236, I have the honor
to inform you that Rs 33.95 and Rs 401-7-5
of the expenditure under Budget Grant V
for 1871-72 may fairly be taken as the
expenses of collection of the various taxes in
the Municipalities of Vellore and Wallajapett
respectively.

I have the honor to be
Sir
Your most obedient Servant

W Whiteside

President Mr. Comm
Vellore & Wallajapette

1896

Municipal Comm.ⁿ
Office Nellore
23rd September 1872.

O/
From,

The President
Municipal Commission,
Nellore.

To,

The Chief Secretary
to Government
Madras.

Sir,

With reference to your Official Memorandum, No 236 dated 10th September/72, I have the honor to state that the following items represent the Cost of Collection of the various taxes, viz

| | | | |
|---|---|---|---|
| 2 | Clerks | Rupees | 399-0-0 |
| 1 | Distrainer | " | 84-0-0 |
| 2 | Bill Collector | " | 175-8-0 |
| 8 | Toll Collector | " | 630-0-0 |
| | Total Rs | | 1288-8-0 |

I have the honor to be
Your Most Obedient Servant.

Vice President for
President.

Commissioner's Office
Colaccamund
14th October 1892

No 63

From

J. R. Cockerell Esquire
President Sub Commissioners
Gudgeris

To

The Chief Secretary
to Government
Colaccamund

Sir,

With reference to the Memorandum of the Acting Under Secretary to Government No 2236 dated 10th Ultimo, requesting information as to what portion of the Expenditure under Grant V in the various Municipalities may be taken as "Expenses of Collections" of the Municipal taxes in 1891-1892.

I have the honor to state that the Vice President of the Coonoor Municipality informs me that he considers half the Salary of the Manager in the Municipality which is 1920 Rupees per annum and the whole cost of the two collecting peons namely 2160 Rupees per annum may be properly debited to this head. He thinks that 1/3 of the cost of Stationery which is 100 Rupees per annum or say 40 Rupees more also be debited to this head.

The charges for collection are thus put at Rupees 5866 10-8 for the year in question.

Asst

as the year, owing to a change in the Official year only consisted of 11 months. The actual Expenditure of the Establishment in the year in Comar were Rupees 20120-9-1.

The Vice President of the Municipality besides his Salary of Rupees 600 a month, 1/2 of the Secretaries Salary or Rupees 50 a month, 1/2 of the Accountants Salary or Rupees 25 a month. The two Wards Collectors Salaries or Rupees 30 a month and the printing charges and Sundries aggregating Rupees 118.

The Chief Salesmen for the cost of Collections for 1891-92 at Rupees 1250 and the Expenditure of Establishment were Rupees 3864-12-2.

I have the honor &c
for
Your Most obedt Servt

H. E. Cottrell
President Municipality
Commissioner Salsette

T. C. D.

Tellicherry Municipal Office
5th October 1872

No 17

From.
The Vice President
Tellicherry Municipal Commissioners

To
The President Tellicherry Municipal
Commissioners
Calicut

Sir

Adverting to Memo No 236 Financial Department dated 10th Ultimo from the Under Secretary to Government, Copy whereof was sent to me I have the honor inform you that 1/4 of the expenditure under grant V for the year 1871-72 Can be taken as Expenses of Collection of the various taxes the total expenditure under grant V being Rs 1842-11-11 of which Rs 427-12-5 were incurred on account of Collection of taxes

I have the honor to be
Sir
Your most obt Servant
Vice President

T.C

Rec'd 7th Oct 1872
Tellicherry Municipality
Commissioner's Office
Outward

Rec'd 7th Oct 1872
Tellicherry Municipality
Commissioner's Office
Inward

To
The Collector
Malabar

Read 21 Nov 2018.

53

Malabar Presidents Office
Calicut 7th October 872

No 28.

From.

A. MacGregor Esqre
President of the Municipality
Tellicherry

To.

The Honorable R. S. Ellis c.s.
Chief Secretary to Government
Ootacamund

Sir,

With reference to para 2 of my letter dated 5th inst. No 5. I have the honor to forward the information received from the Tellicherry Municipality called for in Official Memorandum dated 10th September 72 No 236.

I have the honor to be
Sir
your most Obdt Servant
D Glendenning
Asst Collector for
President

Municipal Office
Cannanore 24th September 1872.

No. 237.

From,

The Vice President
Municipal Commission
Cannanore.

To,

The President
Cannanore Municipality
Calicut

Sir,

Adverting to Memorandum, Financial Department, No. 1236 8/10 th Instant and Received on the 19th ins with reference to your memo. appendix thereto, I have the honor to express my inability to specify the actual amount of expense therein called for, as the Collection is effected conjointly by the Office Establishment and the Collecting agency. However, portion of the expenditure under Grand V for the year 18, that may fairly be taken as "Expenses of Collection of the various taxes is Rupees 294-1-6.

I have the honor to be
Sir,
Your most Obedt Servant

T. Hotchkiss
Pro. Vice President

# Calicut Municipality

Statement Showing the Expenses for Collection of the various taxes during the year 1871/72, called for in Official Memorandum dated 10 September 1872 No 236.

| | | | |
|---|---|---|---|
| 1. Clerk | 150 | " | " |
| 3. Tax Clerks | 375 | 1 | 7 |
| 8. Peons | 438 | " | " |
| . Extra Peons | 61 | 13 | " |
| 8. Manigars | 210 | " | " |
| Total Rupees | 1234 | 14 | 7 |

Municipal Office
Calicut the 8th October 1872

P A Cole
Honorary Secretary

2911

Palghat Municipal Office
18th September 1872.

No 136.

61

To

The President

of Palghat Municipal Commission

Calicut.

Sir,

With reference to the Memo: from the Under Secretary to Government Public Works Department dated 10th September 1872, No 2336, I beg to state that a sum of Rs 590.1.10 may kindly be taken as Expenses of Collections of the Various Cesses out of the expenditure under Grant V for the year 1872/73.

I am,

Sir,

Your most obed.t Servant.

Secretary.

Aug 1921

Vice President

1 Tax Collector for 11 mo's 1920 & to 192. 8. 0.
1 Asst. do " 1920 " 132. 8. 0
1 Peon " " 1. " 72. 0. 0
Sweeper " " " 60. 0. 0
Lay part Manager etc 467. 0. 0
Salary for 11 mo's 1920 & 207. 8. 0

Expenses 812. 8. 0

65

Malabar President's office

No. 26 Calicut 5th October 1872

From,

A. MacGregor Esqre.

President of the Municipalities
Malabar

To,

The Honorable R. S. Ellis c.s.

Chief Secretary to Government
Ootacamund

Sir,

I have the honor to forward the information called for in the Official Memorandum dated 10 September 1872 No. 236 of the Municipalities note

2. The information from Tellicherry which has been called for will be forwarded as soon as it is received.

I have the honor to be
Sir,
your most Obdt servant

A. MacGregor
President

Cannanore
Calicut
Palghaut
Cochin

No 27

President's Office
Madura
11th October 1872.

Sirs,

H. McLuhae Esquire
Acting President
Municipal Commission
Madura

To.

The Hy Under Secretary
to Government
Fort Saint George.

Sir,

In reply to your Memorandum
dated 10th September 1872. No 936, Financial
Department, I have the honor to state
that the Expenditure under Grant V for
the year 1871-72 incurred on account
of expenses of collection of the various
taxes is Rupees 150-2-5 in the Madura,
and Rupees 96-0-0 in the Dindigul
Municipalities.

I have the honor to be
Sir,
Your most Obedt Servt

H. McLuhae
Acting President

No. 60

Chinglepet District, ~~Collector's~~ Office,
Saidapet, 14th September 1872.
69

From

R.W. Barlow Esquire, ~~COLLECTOR OF THE~~
President, Conjeveram Municipality, Chingleput District.

To

The Honble R.S. Ellis C.B., Chief Secretary to Govt

Sir,

In reply to the Acting Under Secretary Mr Sturrock's memorandum No 236 of the 10th Instant, I have the honor to state that out of an expenditure of Rs 2,536-12-5 under Grant V for 1871-72, Rs 822-13-5, as per margin, may be taken to constitute the "expenses of Collection".

Tax Collectors 462-11-2
Warrant Gumastahs 360-2-3
822-13-5 being part of Item 1 & Item 2 Statement II

I have the honor to be
Sir,
Your most Obedient servant

W Barlow
President.

Kurnool Municipal Com-
missioner's Office
30th September 1872

No. 24.

From

T. A. N. Chase Esquire.
President Mc. Commissioner
Kurnool

To,

The Ag. under Secretary to Government
Fort Saint George Ootacamund

Sir

With reference to your Memorandum dated 10th September 1872 No. 236. I have the honor to state that the amount of Rs. 1583-12-0 was the actual Expenditure under Grand V, for collection of various taxes for 1871-72 in the Kurnool Municipality and Rs. 930-3-0 in the Cumbum Municipality inclusive of Rs. 149-5-8 on account of 5 Toll Collectors during the period the tolls at Cumbum were under Municipal Management.

I have the honor to be
Sir
Your most Obedient Servant

T. Chase
President

From
The Commissioner
Chingleput
Dated 4 Sept 1872.
Rec'd 6
No. 11
Engrossed.

No. 11.

Godavery District
Municipal Office
Cocanada 9th November 1872

73

From
W. S. Foster Esquire
President

To
J. Sturrock Esquire
Officiating Secretary to Government
Financial Department
Fort St George

Sir,

With reference to your Memorandum dated 10th September last No 236, I have the honor to state in the margin, the sanction of the Expenditure under grants for the year 1871-72, which may be taken as "Expences of Collection" of the various taxes in the three Municipalities of this District.-

2 The Cocanada Municipal Establishment cost Rupees 572. so I think Rupees 660 is too low an Estimate of the cost of collection. The receipts of this Municipality are about Rupees 16000-

I have the honor to be
Sir,
Your most obedient Servt

W. S. Foster
President

Rs. As. Ps.

Cocanada — 659-8-"
Rajahmundry.
Salaries of 3 Clerks 680-"-"
do 4 Peons 247-9-1
do of Palkee bp 15-8-"
Contingencies for 36-13-"
Fort George
Printing charges 105-1-8
do Registered Cards 8-14-" 1893-10-9

Establishment
Which may be taken as Expences of Collection
2/3 on 2417-8-"
1/3 on 195-3-6

Office —
I Supervision & Management
Office { 2 Clerks 495-"-"
4 Peons 260-4-9
Contingencies 39-15-10
II Miscellaneous
Assessment - 66-"-"
Printed forms 50-13-6

Exd Ramachendrum
Asst Clerk

No. 265.

Tinnevelly
9th October 1874

From

R. H. Puckle Esqre
President Municipal Commissr
Tuticorin

To

The Under Secretary to Government. 1874
Fort St. George.

Sir,

With reference to your Official Memorandum dated 21st September 1874, I have the honor to forward the Incidence Statement of the Tuticorin Municipality for 1873-74.

I have the honor to be
Sir
Your most Obed Servt

R. H. Puckle
Deputy Collector
for President

# Incidence of the Various Rates & taxes in the Interior Municipality for the year 1873-74

| District or place in which levied | Population of place | Description and property upon which levied | Class of persons upon which levied | Number of tax payers | Amount of rate | Incidence of tax: Per head of population | Incidence of tax: Per head of tax payers | Act or order under which & date from which levied |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | £ s d | £ s p | £ s p | |
| Interior Division | 10565 | 1. Rates on houses & buildings at 3½ percent. | | 2024 | 2847 11 9 | " 4 3 $\frac{1590}{2113}$ | 1 6 6 $\frac{189}{2024}$ | |
| | | 2. Rates on lands at percent. | | " | " " " | | | |
| | | 3. Tax on arts, professions etc | | 455 | 2688 8 " | " 4 $\frac{586}{10565}$ | 5 14 6 $\frac{222}{455}$ | |
| | | 4. Tax on carriages, horses etc | | 188 | 560 8 " | " " 10 $\frac{1966}{10565}$ | 2 15 8 $\frac{20}{47}$ | |
| | | 5. Fees on the Registration of Carts. | | 72 | 133 " " | " 2 $\frac{4406}{10565}$ | 1 13 6 $\frac{1}{3}$ | |
| | | 6. Tolls at rates. | | " | 8150 " " | " 12 4 $\frac{736}{2113}$ | " " " | |

Municipal Commissariat
Office Interior
5th October 1874

B. Sadleir Sparkhouse
for Vice President

No 2539
Enc: 1.

Sollector's Office
5th November 1874

From,

The Commissioners of Inland Revenue
President of the Inland Revenue Commission, Sollector

To,

The Honorable H. F. Carmichael
Assistant Secretary to Government
Fort Saint George

Sir,

With reference to Office Memorandum No 2928, dated 11th October 1874, I have the honor to enclose the detailed statements of Receipts called for.

I have the honor to be
Sir
Your most obedient servant

Sollector

C.

Sollector's Office
5th November 1874.

From,

The Commissioners of Inland Revenue
President of the Inland Revenue Commission, Sollector

To,

The Honorable H. F. Carmichael
Assistant Secretary to Government
Fort Saint George

Sir,

With reference to Office Memorandum No 2928, dated 11th October 1874, I have the honor to enclose the detailed statements of Receipts called for.

I have the honor to be
Sir
Your most obedient servant

President

C.

Incidence of the various rates and Taxes in the Bellary Municipality for the year 1873-74.

| District or Place in which Levied. | Population of Place | Description and object of Tax. | Classes from and Property upon which Levied | Number of Tax payers | Amount of Tax | Incidence of Tax | | Act or order under which and date from which Levied |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Per Head of Population | Per Head of Tax payers | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Bellary District, Bellary. | 29,922 | 1. Rate on Houses & Buildings at 7½ per cent | From owners of houses. | 3,843 | 7,046 12 7 | 0-3-9 | 1-13-4 | Act II. 1871. |
| | | 2. Rate on Land at 7½ per cent | From holders of Land. | 420 | 738 7 3 | 0-0-5 | 1-12-1 | |
| | | 3. Tax on carriages & Horses at the maximum rates of Schedule C | " | 460 | 1847 - - | 0-1-0 | 4-0-4 | |
| | | 4. Fees on the Registration of Carts at Rs 2 per cart | " | 355 | 1628 - - | 0-0-10 | 4-9-4 | |
| | | 5. Tolls at half the Schedule rates | " | " | 2,745 - - | " | " | |
| | | Municipal Commissioners Office. Bellary. 5th November 1874 | | | | | | |

(President.)

No 184

Municipal Commissioners Office
Cuddalore. 26th September 1874.

From.

J. H. Garstin. Esquire
President of the Municipal
Commission, Cuddalore

To.

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

Sir.

I have the honor to submit herewith the Statement of the various rates, and taxes levied in the Cuddalore Municipality for the year 1873-74 as called for in Government Order dated 12th June 1873, No 872.

I have the honor to be
Sir
Your most obedient Servt.

J. H. Garstin
President.

Municipal Receipts and Expenditure for the Year 1873-74.

Enclosure in letter
from Pdt. J. H. Garstin
25 Sept 1874.

Rec'd 23 Sept 1874

Incidence of the Various Rates and Taxes in the Municipality of Cuddalore for 1873-74

| District or place in which levied | Population of place | Description of Subject matter of Tax | Rates per cent. or per annum | Amount of Tax | Incidence of Tax per Head of Population | Incidence of Tax per Head of Tax-payers | Act or order under which and date from which levied |
|---|---|---|---|---|---|---|---|
| 1 | 2. | 3 | | 8 | 9 | 8. | 9. |
| Cuddalore Municipality | 10290 | 1. Rates on houses & buildings | | | | | |
| | | a. 5 per cent. | | 4612. | 4982. | 0 12. | 1. 1 |
| | | 2. Rates on lands viz per Cawny of | | | | | |
| | | Punjah & 8 annas per | or Punjah | 1978 | 2174. | 0 06 | 1. 07. |
| | | 3. Tax on arts Professions | | nil | " | " | " |
| | | 4. Tax on Carriages | | 820 | 2938 | . 072. | 3. 68. |
| | | 5. Fees on the | | | | | |
| | | of Carts | | | 1027. | . 025 | 2. |
| | | 6. Tolls | | | 10950 | " | " |

Cuddalore
Municipal Office
25th September 1874

J. H. Gaultier
President

89

1871, 1872 and 1874
Financial dept:
Enclosures to Circular

Whose disposal
vos: Cannot be
traced.

expenditure. ~~It is to be borne in mind, however, that~~ This amount is distributed among 47 separate Municipalities, each of which requires to keep some funds in hand to meet charges incurred before any considerable portion of the revenues of the ensuing year have been realized, and in the case of Madura, where the balance was as high as Rupees 37,837, the amount has been saved for the express purpose of carrying out a projected drainage scheme.

× This hardly seems to consist with the fact that in most Municipalities the Budget estimate shows a very large surplus balance (sometimes more than all) which looks as if the Commissioners did not require any considerable opening balance for the purposes indicated in the Budget

To the Presidents of City Municipality, Revenue Board and Residency Public Works Department, Director of Public Instruction, Secretary to Govt. Fisheries Department, Chief Engineer for Irrigation, Inspector General of Hospitals, Director of Agriculture, Director of Commercial Intelligence, Conservator of Forests, Chief Engineer for Buildings and Roads.

6
14
10
6
7
6

Ref. p. 30-5

formed in the course of the year. In a few Municipalities, irrespective of the difficulties to be overcome, the arrangements appear to have been unnecessarily costly, as at Bellary for instance where three vaccinators were entertained and a reward of 2 annas given to every person successfully vaccinated with the meagre result of 1,369 operations at an average cost of 7 annas and 3 pies.

The expenditure on the Registration of Births and Deaths was a little in excess of that of the previous year. The results seem to be improving, but it cannot yet be said that the returns are thoroughly reliable, and the Municipal Commissioners, as a rule, shrink from a rigorous enforcement of the penal clauses of the Act.

As usual, the expenditure on Conservancy (*exclusive* of Public Works) was much higher than on any other single object of the Act and amounted to Rs. 2,79,075, or nearly 24 *per cent.* of the total Municipal expenditure.

The towns in which the outlay on Conservancy exceeded Rs. 10,000 are shown in the marginal note from which it will be seen that in these Municipalities the expenditure on Conservancy per head of population varied from Rs. 0-3-9 in Trichinopoly, to Rs. 0-7-5 in Madura. In addition to this outlay on Conservancy proper, it may be mentioned that Rs. 5,725 were spent in Bellary in improving the Water-supply, and (as abovementioned) Rs. 11,353 on the important sanitary work of reclaiming the Trichinopoly Moat, besides numerous minor sanitary works in all the towns. Taking Sanitation and Medical Services together, the total expenditure for the year, exclusive of Public Works, was Rs. 4,27,510, or rather more than 36 per cent. of the total Municipal expenditure. In the case of Madura it is reported that Sanitation and Medical Services absorbed as much as 73 per cent. of the actual Municipal collection of the year.

| Town. | Population. | Expenditure on Conservancy. | Incidence per head of population. |
|---|---|---|---|
| | | Rs. | Rs. A. P. |
| Bellary | 51,766 | 19,700 | 0 6 1 |
| Madura | 51,987 | 24,009 | 0 7 5 |
| Salem | 50,012 | 13,626 | 0 4 4 |
| Combaconum | 44,444 | 11,049 | 0 3 11 |
| Negapatam | 48,525 | 13,170 | 0 4 4 |
| Tanjore | 52,175 | 13,370 | 0 4 1 |
| Trichinopoly | 76,530 | 17,848 | 0 3 9 |

In the year under report, lighting was introduced into four more Municipalities and the total outlay under that head rose from Rs. 49,130 to Rs. 58,933. It is one of the most popular objects of Municipal expenditure, but being more of a convenience than a necessity, the Commissioners of most Municipalities feel themselves at liberty to devote to it only a small portion of the funds entrusted to their care.

The cost of Management and Collection fell from Rupees 1,08,120 to Rupees 1,05,487 or 9·4 *per cent.* of the total income of the year.

As abovementioned, the closing balance was Rupees 54,957 less than the amount with which the year opened, but it was still as high as Rupees 1,77,623, or rather more than 13 per cent. of the total amount available for



respect. At Nellore a commencement was made to a Water-supply Project with an outlay of Rs. 3,231. The minor new works were chiefly roads and streets, latrines and drains. No large drainage works were in progress during the year, but the Commissioners of the larger Municipalities, such as Madura, Tanjore, Trichinopoly and Vellore, have lately given the subject their serious consideration, and in some cases establishments have been employed on preliminary survey operations. Great difficulties exist however in the way both of the planning and the execution of works of such magnitude, and even though recourse be had to loans it will be impossible to carry out satisfactory drainage schemes without a severe strain on the financial resources of the Municipalities concerned.

The expenditure on education rose during the year from Rs. 45,024 to Rs. 61,390, but it is only in the case of a few Municipalities that the operations under this head can be said to have approached full development. The expenditure on education exceeded 10 *per cent.* of the Municipal funds in four* Municipalities only, and in twenty-nine it was less than 5 *per cent.* As a rule, aid from Municipal funds is, under the instructions of Government, confined to lower education only.

* Anantapur, Cumbum, Cochin, Tellicherry.

The marginal statement shows the attendance at a few of the most popular Municipal Dispensaries. As regards Madura, however, the figures include the attendance at an institution belonging to the American Mission which is merely aided from Municipal funds, and it should be mentioned that the Srirungum Dispensary only completed the first year of its existence in the year under report. The total expenditure on Hospitals and Dispensaries rose from Rs. 1,13,722 to Rs. 1,28,192, and in three Municipalities only, no expenditure was incurred on this object of the Act, one of these being the newly established Municipality of Chellumbrum. At Vizianagram, Municipal expenditure is rendered unnecessary by the existence of an institution maintained by the Rajah, and in the case of Cannanore the necessary provision of funds was made, but no expenditure was incurred, owing to arrangements for the transfer of the old Garrison Hospital building not having been completed within the year.

| Town. | Population. | Admissions. | |
|---|---|---|---|
| | | In-patients. | Out-patients. |
| Conjeveram | 37,327 | 266 | 14,226 |
| Madura | 51,987 | 371 | 31,294 |
| Nellore | 29,922 | 328 | 10,653 |
| Cuddalore | 40,290 | 466 | 13,571 |
| Manargudi | 17,703 | 328 | 13,104 |
| Srirungum | 11,271 | ... | 10,088 |

Vaccination cost Rs. 10,103, or Rs. 1,557 more than in the previous year, and in many localities a very fair amount of work was done for the money. The town of Palghaut may be instanced where out of a population of 30,752 persons, 4,292 were vaccinated at an average cost of about 1 anna and 10 pies per operation. In some places, however, the opposition experienced by the vaccinators was very great, as for example at Chicacole, a town with a population of 15,587, where only 137 operations were per-

or Rupees 7,590 if the new Municipality of Chellumbrum be excluded from consideration.

The Government allotment of Rupees 24,564 was composed of half the Surplus Pound Funds realized within Municipal limits, and a few contributions in aid of particular works, or charities administered by the Municipal Boards. The contributions from Local Funds were, as last year, chiefly in aid of Hospitals and Dispensaries.

The income from sources other than taxation and contributions rose from Rupees 1,51,925 to Rupees 1,74,100. An idea of the nature of the Miscellaneous revenue of Municipalities may be gathered from the ~~annexed~~ subjoined statement which gives details for four of the more important towns:—

| | Trichinopoly. | Madura. | Vellore. | Ootacamund. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| School fees | ... | ... | 62 | ... |
| Hospitals and poor-houses | 7,896 | 5,522 | 8,962 | ... |
| Choultries and Bungalows | 461 | 2,754 | 95 | ... |
| Markets | 7,439 | 3,668 | 3,350 | 2,524 |
| Sale of sweepings and Poudrette | 251 | 176 | 8 | 1,318 |
| Slaughter-houses | 764 | ... | 224 | 1,459 |
| Private Scavenging | 97 | ... | ... | 947 |
| Proceeds of Land | ... | 1,545 | 4,261 | ... |
| Avenues | 65 | 141 | ... | ... |
| Grazing Rents | 186 | .. | ... | .. |
| Cart-stands | ... | 5,069 | 400 | ... |
| Miscellaneous | 326 | 1,079 | 551 | 651 |
| | 17,485 | 19,954 | 17,913 | 6,899 |

The total Municipal expenditure for the year amounted to Rs. 11,75,399 against an income of Rs. 11,20,442, the balance with which the year commenced having thus been drawn on to the extent of Rs. 54,957. The outlay on permanent improvements was Rs. 2,63,202, or 19·45 *per cent.* of the total sum available for expenditure. Among the more important works may be mentioned the Market at Bellary which was completed during the year at a total cost of Rs. 14,250. Considerable sums were also spent on Markets at Cuddapah, Tanjore, Mangalore and elsewhere, and in most cases portions of the buildings were brought into use as completed. At Trichinopoly, Rs. 11,353 were expended on the Moat Reclamation scheme and Rs. 12,825 on a Dispensary building, while in the neighbouring town of Srirungum a Dispensary was built at a cost of Rs. 9,381, to which additional wards are being attached in the current year. At Tuticorin an outlay of Rs. 9,381 sufficed for the construction of a Water-supply Channel by which water is brought within easy reach ~~of the doors~~ of half the houses in the town which has hitherto been unusually badly off in that



~~MUNICIPAL REVENUES.~~

~~PROVINCIAL MUNICIPALITIES.~~

The total Municipal revenue from all sources, and the expenditure on the more important objects of the Act, are shown in the statement given below:—

| RECEIPTS. | | EXPENDITURE. | | |
|---|---|---|---|---|
| *Current Taxes, &c.* | RS. | | | RS. |
| Rates on Houses and Lands | 2,26,697 | Public Works. | New Works | 2,63,202 |
| Tax on Arts, Professions, &c. | 1,38,412 | | Repairs | 1,36,173 |
| Tolls | 3,34,544 | | Other Items | 48,361 |
| Tax on Vehicles with carts and animals | 60,374 | | | 4,47,736 |
| Registration of carts | 22,868 | Education | | 61,390 |
| License Fees | 14,561 | Sanitation and Medical Services. | Hospitals and Dispensaries 1,28,192 | |
| Fines | 10,839 | | Vaccination | 10,103 |
| | 6,08,295 | | Registration of Births and Deaths | 10,140 |
| *Arrear Taxes, &c.* | | | Conservancy | 2,79,075 |
| Rates on Houses, &c | 18,449 | | | 4,27,510 |
| Tax on Arts, &c. | 14,746 | Miscellaneous. | Lighting | 58,933 |
| Tolls | 8,426 | | Markets | 2,506 |
| Other Items | 2,278 | | Choultries (rest houses) | 15,390 |
| | 43,899 | | Miscellaneous | 44,850 |
| | | | | 1,21,679 |
| Allotments by Government | 24,564 | | | |
| Miscellaneous Receipts | 1,74,100 | Management and collection | | 1,05,487 |
| Recoveries | 14,217 | Advances | | 10,205 |
| Contributions from Local Funds | 55,367 | Refunds other than of current taxes | | 1,392 |
| | 11,20,442 | | | 11,75,399 |
| Opening Balance | 2,32,580 | | Balance | 1,77,623 |
| | 13,53,022 | | | 13,53,022 |

It thus appears that, excluding the opening balance, there was an increase of revenue of only Rupees 7,506, of which Rupees 2,927 were due to the establishment of a new Municipality and Rupees 4,505 to recoveries. The contributions from Provincial and Special funds fell from Rupees 31,006 to Rupees 24,564, but on the other hand the contributions from Local Funds under Act IV of 1871 rose from Rupees 40,614 to Rupees 55,367, the net result being a falling off of Rupees 8,237 in the *bonâ fide* Municipal income of the Municipalities which existed in the preceding year, a falling off which is more than accounted for by the decrease of Rupees 28,277 under "Tax on Arts, &c.," which is attributed in a number of the annual reports to the declared intention of the Government to do away with the tax in the year 1874-75 having led in some cases to misapprehension that its levy was to be put a stop to at once. The total amount derived from current taxes fell short of the amount realized in the preceding year by Rupees 4,715,

Read file of Municipal Work in 1873-74 Part II No 135 — the Protection — Order thereon 12 Aug 75 to &c

PART II.] ADMINISTRATION OF THE LAND. 1

MUNICIPAL ADMINISTRATION.

PROVINCIAL MUNICIPALITIES. In the year under report

The Towns Improvement Act III of 1871 was in force in forty-seven towns, the new Municipality of Chellumbrum having been established in the course of the year in the town of that name, with a population of 15,519, in the District of South Arcot. On the other hand the Municipality of Palcondah, in Vizagapatam, was abolished from the end of the year, and the Conservancy of the town thrown on the Local Fund Board who retained the tolls from which the bulk of the Municipal revenues had been obtained. The population of the town is only 8,812, and owing to a variety of causes the working of the Municipality had never been satisfactory.

The subjoined Statement shows the population, income, incidence of taxation per head of the population, in each Municipality.

| Municipality. | Population. | Income. | Incidence of Taxation. | Municipality. | Incidence of Taxation. | Population. | Income. | Incidence of Taxation. |
|---|---|---|---|---|---|---|---|---|
| | | RS. | S. A. P. | | Rs. A. P. | | Rs. | Rs. A. P. |
| Adoni ... | 22,723 | 29,657 | 0 10 8 | Coonoor ... | 0 8 10 | 1 | 5 | 10 |
| Anantapore ... | 4,918 | 7,024 | 1 2 5 | Ootacamund ... | 1 6 7 | 1 | 15 | 2 |
| Bellary ... | 51,766 | 72,823 | 0 15 5 | Nellore ... | 0 9 1 | 0 | 5 | 1 |
| Ghooty ... | 6,730 | 8,523 | 0 14 8 | Vellore ... | 0 6 1 | 0 | 6 | 6 |
| Coimbatore ... | 35,340 | 31,736 | 0 9 11 | Wallajapett ... | 0 6 1 | 0 | 5 | 3 |
| Erode ... | 7,817 | 7,404 | 0 9 8 | Salem ... | 0 11 | 0 | 3 | 5 |
| Cuddapah ... | 16,275 | 36,494 | 1 5 1 | Cuddalore ... | 0 11 | 0 | 4 | 5 |
| Berhampore ... | 21,670 | 18,702 | 0 8 5 | Chellumbrum ... | 0 3 | 0 | 2 | 2 |
| Chicacole ... | 15,587 | 10,231 | 0 7 10 | Mangalore ... | 0 2 | 0 | 3 | 3 |
| Cocanada ... | 17,839 | 24,704 | 0 14 11 | Combaconum ... | 0 11 | 0 | 4 | 11 |
| Ellore ... | 25,487 | 17,760 | 0 7 6 | Mayaveram ... | 0 4 | 0 | 6 | 4 |
| Rajahmundry ... | 19,738 | 19,912 | 0 8 8 | Manargudi ... | 0 6 | 0 | 5 | 0 |
| Guntoor ... | 18,033 | 31,795 | 0 15 1 | Negapatam ... | 0 6 | 0 | 7 | 6 |
| Masulipatam ... | 36,188 | 27,575 | 0 9 2 | Tanjore ... | 0 7 | 0 | 5 | 6 |
| Cumbum ... | 7,295 | 8,205 | 0 9 9 | Palamcottah ... | 0 7 | 0 | 5 | 3 |
| Kurnool ... | 25,579 | 24,110 | 0 10 2 | Tinnevelly ... | 0 5 | 0 | 5 | 4 |
| Conjeveram ... | 37,327 | 37,255 | 0 8 1 | Tuticorin ... | 0 5 | 0 | 6 | 8 |
| Dindigul ... | 12,865 | 15,569 | 0 10 8 | Srirangum ... | 0 3 | 0 | 13 | 8 |
| Madura ... | 51,987 | 97,120 | 0 13 1 | Trichinopoly ... | 0 5 | 0 | 8 | 7 |
| Calicut ... | 47,962 | 39,000 | 0 8 0 | Bimlipatam ... | 0 5 | 0 | 5 | 6 |
| Cannanore ... | 9,259 | 17,332 | 1 5 5 | Palcondah ... | 0 15 | 0 | 3 | 5 |
| Cochin ... | 13,840 | 20,853 | 0 8 11 | Vizagapatam ... | 0 5 | 0 | 11 | 4 |
| Palghaut ... | 30,752 | 27,839 | 0 9 5 | Vizianagram ... | 0 2 | 0 | 4 | 1 |
| Tellicherry ... | 20,504 | 18,066 | 0 11 3 | | 0 9 | 0 | | |

The variations between the Statement above given and the corresponding Statement in the report for 1872-73 are so slight, as a rule, as to call for no remark, but with reference to the incidence of taxation in the hill-station of Ootacamund having risen from Rupees 1-10-0 to 1-15-2, it may be explained that there was no increase in the rate or number of the taxes, so that the rise in the incidence may be fairly attributed to the improved condition of that sanitarium.

Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

The head "incidence of taxation" in the table 2d Para is misleading and should be explained. The column of income includes allotments by Govt and Municipal receipts were excluded from the calculation. The amounts included for the various years in separate heads.

Govt tolls and Miscellaneous receipts, none of which are taxation of the population which is divided into the total. A distinctly erroneous result is produced.

About 41 per cent of the whole income of Rs 80825 is raised by toll on the traffic of the country and not only has this nothing to do with Town taxation

taxation, but principally where tolls are heavy the taxation properly so called is neglected and yet it may be seen that the so called "incidence of taxation" is one to be borne heaviest when the town vestries are authorized to shift their burdens from themselves on to the public trade.

The following represents the [illegible]

Is this so?
So far as Tolls affect goods for consumption or sale in the town, we seem much [illegible] all these taxes [illegible] under [illegible]

Memo

With reference to the Bombay Municipal Commissioners remarks on the table showing population, total income, and incidence of taxation it is submitted that the incidence of taxation is calculated on the plan adopted in the report for 1871-72 and the Govt of India and described in para 2 of that report. The additions & Govt and Municipal taxes receipts are excluded from the calculation but they are included in the reasons assigned in the report being

"The direct primary incidence
"of the latter tax (tolls), is
"true, falls chiefly on those
"residing beyond Municipal
"limits; but as the greater
"bulk of the articles taxed are
"either imported for consumption
"within the town, or in con-
"nexion with the trade of the
"mercantile residents it

effect ultimately reaches the town-people and much encouragement is taken into consideration when estimating the burden thrown upon them for municipal imports.

The marginally noted proceedings of Govt. on such use with reference to the Remarks of Govt. of the Govt. of the Calcutta and Govt. Municipalities.

G.O. of 26th Dec. 1873 to 1884
G.O. of 30th Sept. 1874 to 1657

30/3

C. J. Hulshof plaats
zijn argument
tegen het verzoek van
de heeren Commissarissen
om nadere inlichtingen
omtrent de aanvraag
van den heer Van Ommeren
tot verplaatsing van
zijne steenbakkerij
alhier aan den Weg
naar Palembang.

Spreekt dat het
verzoek van den
heer Van Ommeren
om verplaatsing
zijner steenbakkerij
naar Palembang
te ver van de
bebouwde kom
der gemeente
verwijderd is,
om te kunnen
voldoen aan de
bepalingen van
de Hinderwet.

Spreekt dat het
Palembang dat een
absoluut
woonbuurt
gesproken te
noemen is, dat
op verschillende
plaatsen
Chinezen
wonen, dat
de Regering
van Palembang
zich niet
bezwaard
gevonden heeft
om aan
den heer
Van Ommeren
de gevraagde
vergunning
te weigeren,
dat de
Commissie
van Advies

Govt. of 187 Madras.

To

Dated
Recd. } 187 , No.

Nos.

Govt. of {1875 / 1876} Madras.

Final

to

G.O. 12 (L.S.G.) 1875, No. 824

Nos. 135

Grant Reports on the working of the "Towns Improvement Acts" in the several Municipal Districts for (1873) to be reviewed collectively.