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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 908	Press / Mis.
226-237	236-237
Dated 22-4 — 18	75

28/2

Not to be folded or roughly handled

Municipal Budget.

No. 236. Read the following letter from G. D. LEMAN, Esq., President of the Municipal Commissions, Kistna District, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Masulipatam, 9th March 1875, No. 352 :—

I have the honor to submit the Budget Estimates of the Guntoor Municipal Commissioners for 1875-76.

2. The Vice-President's letter accompanies it, and he shows that to provide for an expenditure equal to that of last year, it will be necessary to raise the House-rates from four to seven and a-half per cent. on the value ; the Cart-tax from Rupees 1-8-0 to Rupees 2 ; and the Tolls from half to three-quarter rates.

3. *Paragraph* 8.—It is proposed to raise the House-tax from four to seven and a-half per cent. on the valuation. In paragraph 14 of my letter, printed in G.O., No. 2109, of the 16th December 1874, I expressed my opinion, to which I still adhere, that the rate on houses ought not to be increased ; but I see no other way of providing sufficient funds for next year's expenditure.

4. *Paragraph* 9.—The addition of 8 Annas to the Rupees 1-8-0 tax now being paid on carts will not be felt heavy by the people. Sanction is accordingly requested to this addition.

5. *Paragraph* 10.—I cannot recommend an increase in the rates of Tolls. In reviewing the Budget Estimates for 1872-73, the Government refused to allow the proposal then made to raise the rates from half to three-quarters, and I think the higher rates would be burdensome.

6. It is presumed that the wish of Government, expressed when the Profession-tax was taken off, still exists ; it was laid down that it was desirable to curtail expenditure and not increase the present rate. Bearing this carefully in mind it is necessary to arrange for increased taxation (for without it sufficient funds cannot be found) and decreased expenditure.

7. The net demand (current) of House-tax in 1873-74 was Rupees 2,737 at four per cent., of which Rupees 2,495 were collected. Accepting this latter figure, or say Rupees 2,490, as the basis of calculation, the collection at seven and a-half per cent. would amount to Rupees 4,600 in round numbers, not Rupees 4,100 as the Vice-President notes.

8. *Paragraph* 16.—In reviewing the Local Fund Budget of the Guntoor Circle for 1875-76, the Revenue Board* have reduced the Local Fund contribution to the usual amount of Rupees 1,500 for the Dispensary. The Rupees 1,800 taken credit by the Commissioners must be altered.

* Procs., No. 3715, of 29th Dec. 1874, para. 32.

		RS.
Commissioners' Estimate		24,310
Deduct.		
Tolls at quarter rates	3,575	
Portion of Dispensary contribution disallowed by the Revenue Board	300	
		3,875
Add sum not taken into account in calculating the House-tax		500
Total ...		20,935

9. The Tolls and the Dispensary contribution being left at their present rates and the House-tax raised from Rupees 4,100 to Rupees 4,600 (see paragraph 7 above), the total assets of the Municipality amount to Rupees 20,935, falling short of the Commissioners' estimate by Rupees 3,375. This deficit I would propose meeting as under.

10. The expenditure on account of the quarters of the Hospital Assistant should be limited to the extent of the endowment, or say Rupees 1,090. The saving would be Rupees 478.

11. The expenditure on Sanitary Petty Works and Reserve should be reduced from Rupees 1,375 to Rupees 305. Saving Rupees 1,000.

12. The charges on account of the conservancy of the town are put down in the Commissioners' estimates at Rupees 6,700. I consider this too lavish an expenditure, especially at a time when they are short of funds. The town of Masulipatam, with a population of 36,188, is kept clean at an expenditure of Rupees 5,400. The population of Guntoor (18,033) is smaller, and the houses much closer to each other and less straggling. The Commissioners should, therefore, be able to manage the conservancy of the place at the same cost (if not a less one) as that of Masulipatam, and quite as effectively. I would, therefore, reduce their estimate to Rupees 5,400. Saving Rupees 1,300.

13. Lastly, I would reduce the expenditure on account of the Municipal Schools from Rupees 1,194 to Rupees 597.

14. These retrenchments amount to Rupees 3,375.

15. If the Government approve of my proposals to alter the Commissioners' Budget, the subjoined abstract shows their receipts and expenditure as revised by me:—

Receipts.	1874-75.	1875-76.	Expenditure.	1874-75.	1875-76.
	Rs.	Rs.		Rs.	Rs.
Balance brought forward ...	10,000	2,408	Grant I.		
Assignment by Government ..	125	125	*New Works*—		
Tax on Houses	2,400	4,600	Communications	1,000	...
Tax on Vehicles	1,000	1,000	Buildings	3,960	1,090
Registration of Carts	900	1,200	*Repairs*—		
Tolls	7,300	7,300	Communications	1,000	1,000
Fees	700	500	Buildings	1,500	625
Fines	200	300	Other Items	756	3,831
School Fees	...	150	Grant II.—		
Endowments, &c.	1,652	1,652	Municipal Schools	1,452	597
Contribution from Local Funds	1,500	1,500	Result Grants	500	500
			Inspection	40	40
Miscellaneous (including Rs. 50 on account of "Arts" for 1874-75)	465	200	Miscellaneous	100	...
			Grant III.—		
			Hospitals	2,736	3,486
			Vaccination	330	230
			Registration of Births and Deaths	200	200
			Conservancy	6,700	5,400
			Grant IV.—		
			Lighting	1,192	1,192
			Other Purposes...	894	660
			Grant V.—		
			Supervision and Management	2,198	1,704
			Balance	1,684	380
Total ...	26,242	20,935	Total ...	26,242	20,935

16. There will be a closing balance of Rupees 380.

17. The accompanying statements are exact copies of the estimates received from Guntoor except that a few clerical errors have been rectified by me.

From H. NEWMAN, Esq., Vice-President of the Municipal Commission, Guntoor, to G. D. LEMAN, Esq., President of the Municipal Commissions, Kistna District, dated Prattipad, 16th January 1875, Extra No. 1.

I have the honor to enclose the Budget Estimates of the Guntoor Municipality for the ensuing year 1875-76, passed at a meeting of the Commissioners.

2. The Professional tax having been abolished, it is found that the income of the Municipal Commission will not be sufficient to enable the Commissioners to maintain their present Conservancy and other Establishments, unless proposals are made for an increase of some of the remaining taxes.

3. In their Proceedings of the 29th April last, Government suggested that it would be necessary either to have recourse to a loan, or to raise the rate of the House-tax.

4. The Commissioners do not wish to reduce the present Conservancy Establishment, which has undoubtedly done great good to the town. They desire to erect the quarters for the Hospital Assistant, for which the estimates have been prepared at the local rates, with the aid and supervision of the Public Works Department. Also, it is desired to make an allotment towards carrying on the improvement of the Black Tank on the plan suggested by the District Engineer.

5. The allotments, which have been entered in the enclosed draft Budget, therefore, are on the assumption that Government will be willing to sanction an increase in the remaining taxes to compensate for the loss of the Professional tax. Since the Commissioners discussed the question a copy of your letter of the 21st November has been received. You expressed the opinion that the House-tax should not be raised, as Guntoor is the most expensive place in the district for a native to live at, and the poorer people would be seriously troubled by any increase.

6. The members who were present when the draft Budget was passed were of opinion that the taxes should be increased, but I do not think that there is unanimity among all the members on the subject, as the native members were in favor of making the House-tax as low as possible at the time when the list was revised.

7. A great many taxpayers appealed then on account of the small increase which was proposed. This circumstance must be taken into consideration.

8. It is calculated that the present incidence of the House-tax is ·136 of a Rupee per head of population, and Rupees 1·622 per head of taxpayers. This appears to me to be extremely moderate. The meeting thought that if the works are to be carried out as planned, and the conservancy maintained as heretofore, it would be necessary to raise the House-tax from four per cent. on the valuation as at present to seven and a-half per cent., the maximum rate. The produce of the tax at four per cent. is about Rupees 2,500.

9. It is proposed to raise the tax on carts kept within the town from Rupees 1-8-0 each to Rupees 2.

10. The tolls are now being collected at half the maximum rates. Formerly they were collected for some time at three-quarter rates, but in 1872 the Government reduced them to half rates. The Professional tax being now abolished, it is suggested that the three-quarter rates may be resumed.

11. It is clear that the carrying out of the plans, which the Commissioners have had in view, must depend upon whether the Government think it expedient to increase the existing taxes to a moderate extent or not.

12. The establishments and the plans for building and for excavating were all framed on the supposition that the receipts of the Municipality would be as heretofore. The abolition of one of the most important taxes renders it necessary that either the remaining taxes must be somewhat increased, or else the proposed expenditure on establishments and works must be reduced.

13. The estimates are framed on the supposition that the taxes will be increased. If not, then the proposed expenditure must be revised.

14. The gain by alteration of rate of House-tax would be over Rupees 1,500 probably after deducting remissions which might be made on appeals. That on registration of carts would be about Rupees 300. If the tolls were sold at three-quarter rates for a proportionate sum to that which has been bid lately, they would realize, say, Rupees 3,500 more than at present.

15. Rupees 60, the endowment of Whishe's Choultry, is entered among the receipts. It has been assigned to the Municipality.

16. The amount expected to be contributed by the Local Fund Board towards the expenses of the Dispensary and Hospital is Rupees 1,800, which has been noted by the Local Fund Board, and entered in that Budget.

17. The increase in expenditure under the item Sanitary New Works is owing to the proposed new Hospital Assistant's quarters. The endowment of Rupees 1,092 can be applicable to this and is included in the General Budget, and a moiety of the balance may be afterwards contributed from Local Funds.

18. The endowment money is at present deposited in the Savings Bank.

19. It is proposed to expend Rupees 1,000 nearly on small improvements to roads.

20. The office establishment has been reduced by abolishing the offices of Accountant at Rupees 30, and one tax-collector at Rupees 7 during the current year. These are not, therefore, provided for. Also one waterman will be dismissed I think, but this has not been decided at a meeting.

21. It is proposed to entrust the repairs of Mr. Whishe's Choultry, for which an estimate has been made by the Department of Public Works, to that department for execution. It is proposed to open new windows for ventilation in the rooms, so that professional skill will be required to prevent damage to the building.

Proceedings of the Madras Government, Financial Department,
22nd April 1875.

No. 237. ORDER THEREON, 22nd April 1875, No. 908.

The annexed abstract shows the estimated receipts and charges of the Guntoor Municipality for 1875-76, compared with those for the current year:—

RECEIPTS.	1874-75.	1875-76.
	RS.	RS.
Balance brought forward ...	10,000	2,408
Assignment by Government.	125	125
Rate on Houses, &c.	2,400	4,100
Tax on Arts, &c.	50	...
Tax on Vehicles, &c.	1,000	1,000
Registration of Carts, &c. ...	900	1,200
Tolls	7,300	10,875
Fees	700	500
Fines	200	300
School Fees	300	150
Endowments, &c....	1,652	1,652
Contribution from Local Funds	1,500	1,800
Miscellaneous	115	200
Total ...	26,242	24,310

CHARGES.	1874-75.	1875-76.
	RS.	RS.
GRANT I.		
New Works—		
Communications	1,000	...
Sanitary and Miscellaneous	3,960	4,268
Repairs—		
Communications	1,000	1,000
Sanitary and Miscellaneous	1,500	2,000
Establishment	756	756
GRANT II.—		
Municipal Schools	1,452	1,194
Results Grants	500	500
Contributions to Local Funds for Inspection. ...	40	40
Miscellaneous	100	...
GRANT III.—		
Hospitals	2,736	3,486
Vaccination	330	230
Registration of Births, &c.	200	200
Conservancy	6,700	6,700
GRANT IV.—		
Lighting	1,192	1,192
Markets	240	240
Choultries	60	60
Other Purposes	594	360
GRANT V.—		
Supervision and Management	2,198	1,704
Balance	1,684	380
Total ...	26,242	24,310

2. The estimated opening balance does not correspond with the closing balance of the regular estimate for 1874-75.

3. The Vice-President proposes to make up for the loss of revenue caused by the abolition of the Profession-tax, and hitherto not seriously felt in consequence of the large unexpended balances in the hands of the Commissioners by raising—

(1) the House-tax from four to seven and a-half per cent. on the annual rental value;

(2) the fee for the Registration of Carts from 1½ to 2 Rupees; and

(3) the Tolls from one-half to three-fourths of the maximum rates.

4. The increase of revenue expected by the Vice-President from these proposals is—

	Rs.
House-tax	1,600
Registration Fee	300
Tolls	3,500
Total ...	5,400

5. The Vice-President considers the present rate of House-tax to be unduly low, and the Commissioners who passed the Budget would seem to be of opinion that if the works proposed are to be carried out and the conservancy operations maintained on their present footing, it will be necessary to increase the House-tax from four to seven and a-half per cent. The President however adheres to the view already expressed by him that "as it is, Guntoor is the most expensive place in the district for a native to live at, and the poorer people would be seriously troubled by any increase," but would not now object to the Vice-President's proposal as he sees no other way of providing sufficient funds for next year's expenditure. He also thinks that the increase to the rate of House-tax would lead to an enhancement of the revenue by Rupees 2,100, and not Rupees 1,600 as reported by the Vice-President. He also considers that the slight addition proposed to the fee for the Registration of Carts will not be felt by the people.

6. As to Tolls, the President thinks the higher rate proposed would be burdensome, and accordingly submits proposals for the reduction of expenditure which the removal of the increased provision under Tolls will entail. They are—

	Rs.
1. To save in allotment for the Hospital Assistant's Quarters	478
2. Sanitary Petty Works and Reserve	1,000
3. Conservancy...	1,300
4. Municipal Schools	597
Total ...	3,375

7. The existing rate of House-tax being low, the Government consider that it may fairly be raised to five per cent. on the annual rental value. The fee for the Registration of Carts may also be increased as proposed, but the Government concur with the President in believing any increase to the rate of Tolls to be unadvisable under the circumstances. The reduction under Conservancy, however, which is proposed by him seems to be undesirable in the present unsatisfactory sanitary state of the town, and as any decrease in the expenditure on Education is also much to be deprecated, the Government will have no objection to sanction the revival of the Profession-tax as regards the first five classes of Schedule B in the event of the Commissioners being willing to meet the difficulty in that way. From the special return forwarded with the report for 1871-72 it appears that the receipts from that source may be estimated at Rupees 3,800, and if this be adopted, and the contribution from the Local Fund Board raised to Rupees 1,800

Proceedings of the Madras Government, Financial Department,
22nd April 1875.

as proposed by them in their Budget, the following reductions will be necessary:—

	Rs.
Petty New Works and Reserve	200
Hospital Assistant's Quarters	225
Balance	380
Total ...	805

8. An abstract of the Budget as revised by Government will then be—

Receipts.	Rs.
Opening Balance	2,408
Assignment by Government	125
Rate on Houses	3,070
Tax on Arts, &c.	3,800
Tax on Vehicles	1,000
Registration of Carts	1,200
Tolls	7,300
Fees	500
Fines	300
School Fees	150
Endowments	1,652
Contributions from Local Funds	1,800
Miscellaneous	200
Total ...	23,505

Expenditure.	Rs.
Public Works.	
New Works—	
Sanitary and Miscellaneous	3,843
Repairs—	
Communications	1,000
Sanitary and Miscellaneous	2,000
Other Items	756
Education	1,734
Hospitals	3,486
Vaccination	230
Registration of Births and Deaths ...	200
Conservancy	6,700
Lighting	1,192
Miscellaneous...	660
Supervision	1,704
Total ...	23,505

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commissions, Kistna District.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Boards, Kistna District.

Exd. J. Wright.

G.O. 01 (1875) Municipal

FINANCIAL.

To

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

Dated April, 22nd.
Issued
Read.

G.O., 22nd April 1875, No. 903.

APRIL.
Nos. 236-237.

Municipal Budgets.—Budget Estimate of the Guntoor Municipality for 1875-76, reviewed.

Municipal Budget

Kistna Distrct Collectors
Office Masulipatam.
9. March. 1875.

No: 352.

From

The President of the Municipalities
Kistna District.

To

The Chief Secretary to Government
Financial Department
Fort Saint George.

Sir,

I have the honor to submit the budget estimates of the Guntur Municipal Commissioners for 1875-76.

2. The Vice President's letter accompanies it: and he shews that to provide for an expenditure equal to that of last year, it will be necessary to raise the house rates from 4 to 7½ per cent on the value; the cart tax from Rs. 1-8-0. to Rs. 2-0-0.; and the tolls from ½ to ¾ rates.

3. Para. 8. It is proposed to raise the house tax from 4 to 7½ per cent on the valuation. In para 14 of my letter, printed in G.O. No. 2109

of

of 16th December 1874, I expressed my opinion, to which I still adhere that the rate on houses ought not to be increased: but I see no other way of providing sufficient funds for next years expenditure.

4. Para. 9.— The addition of 8 annas to the Rs. 1 8 0 tax now being paid on Cars, will not be felt heavy by the people. Sanction is accordingly requested to this addition.

5. Para. 10—. I cannot recommend an increase in the rates of Tolls. In reviewing the budget estimates for 1875-76, the Government refused to allow the proposal then made to raise the rates from $\frac{1}{2}$ to $\frac{3}{4}$; and I think the higher rates would be burdensome.

6. It is presumed that the wish of Government expressed when the Profession Tax was taken off still exists; it was laid down that it was desirable to curtail expenditure and not increase the present rate. Bearing this carefully in mind it is necessary to arrange for increased taxation (for without it sufficient funds cannot be found) and decreased expenditure.

6 2

7. The nett demand (current) of house-tax in 1873-74 was Rs. 2737 at 4 per cent, of which Rs. 2495 were collected. Accepting this latter figure, or say Rs. 2490, as the basis of calculation, the collection at 7½ per cent would amount to Rs. 4600. in round numbers, not Rs 4100 as the Vice President notes.

8. Para. 16—. In reviewing the Local Fund Budget of the Guntur Circle for 1875-76, the Revenue Board have reduced the Local Fund contribution to the usual amount of Rs. 1800 for the dispensary. The Rs. 1800 taken credit by the Commissioners must be altered.

x Proceedings No 3715 of 29th December 1874, para 92.

Not to be sent up

9. The tolls and the dispensary contribution being left at their present rates and the house-tax raised from Rs. 4,100 to Rs. 4,600 (see para 7 above) the total assets of the Municipality amount to Rs. 20,935 falling short of the Commissioners' estimate by Rs. 3,375. This deficit

Commissioners' Estimate — Rs. 24, 310.	
Deduct.	
Tolls at ¼ rates — Rs. 3575.	
Portion of Dispensary contribution disallowed by the Revenue Board — 300.	
	3, 875
	20, 435

deficit I would propose meeting as under.

Brought forward — Rs.	20,435.
Add sum not taken into account in calculating the house-tax —	500
Rs.	20,935.

10 The expenditure on account of the quarters of the Hospital Assistant, should be limited to the extent of the endowment, or say Rs. 1090. The saving would be Rs. 408.

11. The expenditure on Sanitary Petty Works and Reserve should be reduced from Rs. 1375 to Rs. 375. Saving Rs. 1000.

12. The charges on account of the conservancy of the town are put down in the Commissioners' Estimates at Rs. 6700. I consider this too lavish an expenditure, especially at a time when they are short of funds. The town of Masulipatam, with a population of 36,188, is kept clean at an expenditure of Rs. 5400. The population of Guntoor (18,033) is smaller, and the houses much closer to each other and less straggling. The Commissioners should, therefore, be able to manage the conservancy of the place at the same cost (if not a less one) as that of Masulipatam, and quite as effectively. I would, therefore reduce

reduce their estimate to Rs. 5400. Saving Rs. 1300.

13. Lastly I would reduce the expenditure on account of the Municipal Schools, from Rs. 1,194 to Rs. 597.

14. These retrenchments amount to Rs. 3,375.

15. If the Government approve of my proposals to alter the Commissioners' budget, the subjoined Abstract shows their receipts & expenditure as revised by me.

Abstract.

Receipts.	1874-75	1875-76
Balance brought forward	10,000	2,408
Assignment by Government	125	125
Tax on Houses	2,400	4,600
Tax on Vehicles	1,000	1,000
Registration of Carts	900	1,200
Tolls	7,300	7,300
Fees	700	500
Fines	200	300
School fees	..	150
Endowments &c.	1652	1652
Contribution from L. Funds	1500	1500
Miscellaneous (including Rs. 80 on account of "Arts" for 1874-75)	465	200.
	26,242	20,935

Expenditure	1874-75	1875-76
Grant I.		
New Works.		
Communications	1000	.
Buildings	3960	1090
Repairs.		
Communications	1000	1000
Buildings	1500	625
Other items	456	3881. 6546
Grant II.		
Municipal Schools	1452	597.
Result Grants	500	500
Inspection	40	40
Miscellaneous	100	..
Grant III.		
Hospitals	2436	3486
Vaccination	330	230
Registration of Births & Deaths	200	200
Conservancy	6700	5400.
Grant IV.		
Lighting	1192	1192
Other purposes	994	660
Grant V.		
Supervision & Management	2198	1704
Balances	1684	380
	26,242	20,935

16. There will be a closing balance of Rs. 320.

17. The accompanying Statements are exact copies of the estimates received from Gumtoor except that a few clerical errors have been rectified by me.

I have the honor to be

Sir,

Your most obedient servant

Abstract

Assistant Collector

for President.

No 236-

Fwd 1875 Despatch from the Commissioner Municipalities, Kistna to the President

5 The Chief Secretary to Government F.D. 900 / 10 Forwarding Budget Estimates of the Municipality for 1875-76 Dated 9 March 1875 Read 15th ——

No: 352 Encl 2.

Submitting the Budget Estimates of the Guntoor Municipality for 1875-76.

24 Phil 24 Nov 320-322 & 16 Dec 24-766-768.
1 Feb 25——7-8.
3 Oct 12——27-28.

Extract

Presented 4
16th January 1875

From

The Vice President
Municipal Commission
Guntoor.

To

The President
Municipal Commissioners
Kistna District.

Sir,

I have the honor to enclose the Budget Estimates of the Guntoor Municipality for the ensuing year 1875-76 passed at a meeting of the Commissioners

2. The professional tax having been abolished it is found that the income of the Municipal Commission will not be sufficient to enable the Commissioners to maintain their present Conservancy and other establishments unless proposals are made

made for an increase of some of the remaining taxes.

3. In their proceedings of the 29th April last Government suggested that it would be necessary either to have recourse to a loan or to raise the rate of the house tax.

4. The Commissioners do not wish to reduce the present Conservancy Establishment which has undoubtedly done great good to the town. They desire to erect the quarters for the Hospital Assistant for which the estimates have been prepared at the Local rates, with the aid and Supervision of the Public Works Department. Also it is desired to make an allotment towards carrying on the improvement of the Black tanks on the plan suggested by the District Engineer.

5. The

5. The allotments, which have been entered in the enclosed draft Budget, therefore, are on the assumption that Government will be willing to sanction an increase in the remaining taxes to compensate for the loss of the Professional tax. Since the Commissioners discussed the question a copy of your letter of the 21st November has been received. You expressed the opinion that the House tax should not be raised, as Guntoor is the most expensive place in the District for a native to live at, and the poorer people would be seriously troubled by any increase.

6. The members who were present when the draft Budget was passed were of opinion that the taxes should be increased, but I do not think that there is unanimity among all the members on the subject,

the native members were in favor of —
making the house tax as low as possible at
the time when the list was revised.

7. A great many tax-payers appealed
then on account of the small increase
which was proposed. This circumstance
must be taken into consideration.

8. It is calculated that the present in-
cidence of the House tax is .136 of a Rupee
per head of population and Rs. 1.622
per head of tax-payers. This appears to me
to be extremely moderate. The meeting
thought that if the works are to be carried
out as planned and the Conservancy
maintained as heretofore, it would be
necessary to raise the house-tax from
4 per cent on the valuation as at present
to 7½ half per cent the maximum rate.
The produce of the tax at 4 per cent is
about 2,500 Rs.

9. It is proposed to raise the tax on carts

kept

kept within the town from Rs. 1-8-0 each to
Rs. 2-0-0.

10. The tolls are now being collected at
half the maximum rates. Formerly they were
collected for some time at three quarter rates,
but in 1892 the Government reduced them
to half rates. The professional tax being
now abolished it is suggested that the
¾ rates may be resumed.

11. It is clear that the carrying out
of the plans which the Commissioners have
had in view must depend upon whether
the Government think it expedient to
increase the existing taxes to a moder-
ate extent or not.

12. The Establishments and the plans for
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on the supposition that the receipts of the
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renders

renders it necessary that either the remaining taxes must be someshat increased or else the proposed expenditure on Establishments and works must be reduced.

13. The Estimates are framed on the supposition that the taxes will be increased. If not, then the proposed expenditure must be revised.

14. The gain by alteration of rate of house tax would be over Rs. 1,500 probably after deducting remissions which might be made on appeals. That on registration of carts would be Rs. 300 about. If the tolls were sold at $\frac{3}{4}$ rates for a proportionate sum to that which has been bid lately they would realize say Rs. 3,500 more than at present.

15. Rs. 60, the endowment of Whishes Shoulty, is entered among the receipts. It has been assigned to the Municipality.

16. The amount expected to be contributed by

by the Local Fund Board towards the expenses of the Dispensary and Hospital is Rs. 1,800, which has been noted by the Local Fund Board, and entered in that budget.

17. The increase in expenditure under the item Sanitary new works is owing to the proposed new Hospital Assistants quarters. The endowment of Rs. 1,092 can be applicable to this and is included in the general budget, and a moiety of the balance may be afterwards contributed from Local Funds.

18. The endowment money is at present deposited in the Savings Bank.

19. It is proposed to expend Rs. 1,000 nearly on small improvements to roads.

20. The office Establishment has been reduced by abolishing the offices of accountant at Rs. 30, and one tax Collector at Rs. 7 during the current year. These are not therefore provided for. Also one waterman

will

will be dismissed I think, but this has not been decided at a meeting.

21. It is proposed to entrust the repairs of Mr. Whishe's Choultry, for which an Estimate has been made by the Department of Public Works, to that department for execution. It is proposed to open new windows for ventilation in the rooms so that professional skill will be required to prevent damage to the building.

I have the honor to be

Sir,

Your most obe dient servant

/Signed/

A. Newmarch.

Vice President.

/True Copy/.

Compd
VL

Assistant Collector.

Enclosure in a letter
from the President
Western Municipalities
to the Chief Secretary to
Government F. D.
Fort St George dated
9th March 1875 No:
352.

Copy of
The Vice-Presidents'
letter

In Fuil No 634 of 1875

Statement I. Revenue and Receipts of the Municipal Fund for the town of Guntoor during the official year 1875-76

	1875-76. Detail of Minor heads.		1875-76. Totals of Major heads.		Probables & actuals of 1874-75.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
1. Balance brought forward—						
(a) Municipal Fund.—	2408					
Endowments—			2408		8605	
2. Assignments & allotments by Government.—						
(a) Surplus Pound Fund.—	125		125		300	
Carried forward			2533		8905	

Statement I. Revenue and Receipts of the Municipal Fund of the Town of Guntoor during the Official year 1875-76 (continued).

	1875-76.		Probable actuals 1874-75.
	Detail of Minor heads.	Totals of Major heads	
	Rs. a. p.	Rs. a. p.	Rs. a.
Arrear. Current.			
	Rs. a. p. Rs. a. p.		
Brought forward		2533 . .	8905
3. Rates and taxes			
(a) Rate on houses &c. (sec 40)	4100 . 4100 . .		2635
(b) Tax on Vehicles (sec. 63).	1000 1000		1000
(d). Registration of carts (sec 73)	1200 1200		900
(e). Tolls (section 77)	10875 10875		7250 . .
(f) Fees (sections (106–123) 125, 130, 131, 136 Bye-laws and Schedule A	500 500		500 . .
(g) Magisterial fines (sec. 177)	300 300	17975 . .	300 . .
Carried forward		20508	21490

Enclosure 1

Enclosure in Letter from the President to the Chairman Municipality

22/4/76

To the Chief Secretary to Government

Dated 9 March 08

No 352

Budget Estimate of the Guntoor Municipality for 1875-76

Received 29/2/76

Statement I. Revenue and Receipts of the Municipal Fund of the Town of Guntoor during the Official year 1875-76 (continued)

	1875-76. Details of Minor heads	1875-76. Totals of Major heads	Probable Actuals of 1874-75
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward.		20508 . .	21,490
4. Fees in Schools and training Institutions		150 . .	130 . .
5. Endowments and Sundry Contributions and Donations			
(a) Hospitals.	1592 . .		1592 . .
(b) Choultries.	60 . .		
(c) Educational			
Miscellaneous.		1652	
6. Contributions from Local Funds			
For half share of net expenses of the Dispensary at Guntoor		1800	1500 . .
7. Miscellaneous.			
(a) Sale of Sweepings (sec. 98)	150		150 . .
(b) Sale of materials, tools & plant	35 . .		35 . .
Avenues.	15 . .		15
		200 . .	
Total Revenues Rs.		24310 . .	24,912 .

21059

3148

Note to Statement I.

House and land rates are now levied at 4 per cent.
Tax on vehicles are levied at maximum rates.
Carts are registered at Rs. 1-8-0 each, section 45.
Dolls sold by auction to a contractor who levies half rates.
License fees are at the rates sanctioned in G.O.
№ 1488 dated 1st November 1869.

Statement II. b. Detail of Municipal Establishment (continued)

	№	Salary per mensem	Salary per annum.	Totals of major heads
		Rs. a. p.	Rs. a. p.	Rs. a. p.
2. Markets.				
Superintendents	1	20 . .	240 . .	240 . .
3 Choultry Servant	1	5 . .	60 . .	60 . .
4. Gardener & watermaw	1	7 . .	84 . .	84 . .
5. Bell Strikers	3	12 . .	144 . .	144 . .
Grand v. Supervision & Management.				
Manager	1	60 . .	720 . .	
Clerks	1	20 . .	240 . .	
D°	1	15 . .	180 . .	
Peons	2	12 . .	144 . .	
Tax Collectors	1	7 . .	84 . .	
Sweeper	1	8 . .	36 . .	
Total				1404 . .

Kistna District Collector's Office
Masulipatam
9. March 1875

G. D. Drummond
President
M C

Fair copy

Statement H. Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official Year 1895-96.

Names of Institutions	Amount of Invested Capital in Savings Bank Balance.	Produce of Land	Subscriptions from Capitalists for expenditure	Contributions and Loans	Sale of medicines and Sundry Property	Total Column 3-8	Current Charges Statement I. Part III	Establishment for purposes	Works Statement II. A.	Total charges	Balance.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13.
	Rs		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Hospitals and Dispensaries.	1092	.	.	1092	2225 +	75	3392	3486	1568	6054	-1662	The Dispensary should be entered as a separate Endowment. It is paid for by the Municipality & Local Fund Board in equal shares. It has however Rs. 1092 now in Government Savings' Bank in the name of the Vice President. It is intended to apply this towards the erection of new hospital buildings as soon as the estimate is finally sanctioned.
Vishis Choultry.			60				60	60	625	685	-625	

+ L. F. Contribution = Rs 1800
Private Subscriptions = " 425
" 2225

Statement II. Expenditure from the Municipal Fund of the town of Guntoor for the Official year 1875–76.

	1875–76. Detail of Minor heads.	1875–76. Totals of Major heads.	Probable actuals for 1874–75
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Grant I. (Public Works).			
1. New works. —			
(a) Sanitary & Miscellaneous.		4268 . .	3100 . .
2. Repairs —			
(a) Communications	1000 . .		1200 . .
(b) Sanitary & Miscellaneous.	2000 . .	3000 . .	1000 . .
3. Establishment.		756 . .	756 . .
Total Grant I.		8024 . .	6056 . .
Grant II. (Education).			
1. Municipal Schools.			
(a) Establishment.	1074 . .		1074 . .
(b). Contingencies.	120 . .	1194 . .	120.
2. Results Grants.		500 . .	500 . .
3. Contribution to Local Funds for educational Inspectorate - - - - - -		40 . .	40 . .
Total Grant II.		1734 . .	1734 . .

Statement II b. Detail of Municipal Establishment

	No	Salary per mensem. Rs. as p.	Salary per annum. Rs. as p.	Totals of Major heads. Rs. as p.
Grant I. Public works —				
Overseers —	1	36 . .	432 . .	
Maistries —	1	15 . .	180 . .	
Road Coolies —	2	12 . .	144 . .	
Total				756 . .
Grant II. Education —				
1. Municipal Schools				
Masters —	2	40 . .	480 . .	
Do —	1	15 . .	180	
Do —	3	30 . .	360	
Servants —	3	4 8 .	54	
Total.				1074 . .

Statement K. Detail of Municipal Establishment (continued)

	No	Salary per mensem	Salary per annum	Totals of Major heads
		Rs as p	Rs as p	Rs as p
Grant III. Sanitation & Medical Services				
1. Hospitals & Dispensaries				
Medical Subordinates	1	60 . .	720 . .	
Clerks		. .	. .	
Servants	8	43 . .	516 . .	
Total				1236 . .
2. Vaccination				
Vaccinators	1	15 . .	180 . .	
Peons				
Total				180 . .
3. Registration of births & deaths				
Registrars	1	15 . .	180 . .	
Peons				
Total				180 . .
4. Conservancy				
Nuisance Inspectors	1	40 . .	480 . .	
Maistries	1	15 . .	180 . .	
Scavengers	34	187 . .	2244 . .	
Dobies	16	80 . .	960 . .	
Peons	2	11 . .	132 . .	
Pensioned Sepoys for Black tanks	2	12 . .	144 . .	
Total				4140 . .
Grant IV. Miscellaneous Municipal purposes				
1. Lighting				
Masalgies	3	16 . .	192 . .	
Total				192

Statement L. Expenditure from the Municipal Fund of the Town of Guntur for the Official year 1875-76 (continued)

	1875-76 Detail of Minor heads	1875-76 Totals of Major heads	Probable Actuals of 1874-75
	Rs as p	Rs as p	Rs as p
Grant III. Sanitation & Medical Services			
1. Hospital & Dispensaries.			
(a) Establishment.	1236 . .		1233 . .
(b) Medicines & Supplies	1000 . .		1000 . .
(c) Diet of patients.	600 . .		600 . .
(d) Sundries & Contingencies	650 . .	3486	650
2. Vaccination.			
(a) Establishment.	180 . .		180 . .
(b) Contingencies.	50 . .	230	50
3. Registration of births & deaths.			
(a) Establishment.	180 . .		180 . .
(b) Contingencies.	20 . .	200 . .	20 . .
4. Conservancy			
(a) Establishment.	4140 . .		4100 . .
(b) Sanitary Service (hire of Conservancy Carts &c.)	2160 . .		2100 . .
(c) Cleaning of tanks, wells, drains &c.	200 . .		200 . .
(d) Contingencies.	200 . .	6700 . .	200
Total Grant III.		10,616 . .	10,513 . .
Grant IV. Miscellaneous Municipal purposes.			
1. Lighting.			
(a) Establishment.	192 . .		192 . .
(b) Contingencies.	1000 . .	1192	1000
2. Markets.			
(a) Establishment.	240 . .		180
(b) Contingencies		240	
3. Choultries			
(a) Establishment.	60 . .	60 . .	
4. Watering Streets and planting avenues — (a) Establishment	84		
(b) Contingencies	32	116	200
5. Bell striking Establishment	144 . .	144 . .	144 . .
6. Killing cobras and dogs	100 . .	100 . .	100 . .
Total Grant IV.		1852	1816

Statement II Expenditure from the Municipal Funds of the town of Guntoor for the official year 1875–76.

	1875-76. Detail of Minor heads	1875-76. Totals of Major heads	Probable actuals of 1874-75.
	Rs. a p	Rs a p	Rs a p
Grant v. Supervision & Management.			
1. Office.			
(a) Establishment.	1404 . .		1450 . .
(b) Contingencies.	200 . .	1604	100
2. Miscellaneous.			
(a) Auditor's remuneration	100 . .	100 . .	100 . .
Total Grant v.		1704 . .	1650 . .
Advances recoverable.			
Refunds of other than of current taxes.	. . . . .		
Grand total Expenditure Rs		23930 . .	21769
Balances			
(a) Municipal fund		380 . .	
(b) Endowments		"	
Total Rs		24.310	21.769

Statement II A. Detail of allotment for expenditure on Public Works Estimated to cost Rs. 100 or upwards.

Part I New works.

Project	Amount of Estimate	Paid Expenditure	Expenditure in 1875-76	Remarks
	Rs	Rs	Rs	
Sanitary & Miscellaneous.				
Quarters for the Hospital Apistant.	3200		1568	
Improvement to water Supply in connection with the Black tank	5200	1568	2500	
Petty works & Reserve			200	
Total.			4268	

Statement II. A. Detail of allotments for expenditure on Public Works Estimated to cost Rs. 100 or upwards.

Part II. Repairs.

No	Project.	Grant.	Remarks.
		Rs	
a	Communications.		
	Roads.		
	Petty works and reserve	1000	
	Total	1000	
	Sanitary and Miscellaneous.		
a.	Repairing Mr Whish's Choultry	625	
b	Petty works and Reserves	1375	
	Total.	2000	

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of Municipalities in Kistna Dist 2 Articl dg 4 March 1875 No 352.

Order thereon — 22nd April 1875 No 908

The annexed abstract shows the Estimate receipts and Charges of the Guntoor Municipality for 1875-76 Compared with those for the Current year.

	1874-75	1875-76
Receipts		
Balance brought forward	10,000	2408
Assignment by Government	125	125
Rates on Houses &c	2400	4100
Tax on Arts &c	50	"
Tax on Vehicles &c	1000	1000
Registration of Carts &c	900	1200
Tolls	7300	10875
Fees	700	500
Fines	200	300
School Fees	300	150
Endowments &c	1652	1652
Contribution from Local Funds	1500	1800
Miscellaneous	115	200
	26242	24310
Charges		
Grant I. New Works		
Communications	1000	"
Sanitary & Miscellaneous	3960	4268

	1874-75	1875-76
Repairs		
Communications	1000	1000
Sanitary & Miscellaneous	1500	2000
Establishment	756	756.
Grant II		
Municipal Schools	1452	1194
Results Grants	500	500.
Contributions to L.F. Funds for Inspection	40	40.
Miscellaneous	100	"
Grant III		
Hospitals	2736.	3486.
Vaccination	330.	230.
Registration of Births &c.	200	200
Conservancy	6900	6900.
Grant IV		
Lighting	1192	1192
Markets	240	240.
Cemeteries	60	60.
Other Purposes.	594	360.
Grant V		
Supervision & Management	2198	1904
Balance	1684	350.
	26,242.	24,310.

2. The estimated opening balance does not correspond with the closing balance of the Regular Estimate for 1874-75.

~~Memo for Orders~~ 9

3. The Vice President proposes to make up for the loss of Revenue caused by the abolition of the profession tax, and hitherto not seriously felt in consequence of the large unexpended balance in the hands of the commissioners by passing:-

(1) the House Tax from 4 to 4½ per cent. on the annual rental value

(2). the Fee for the Registration of Carts from 1½ to 2 Rupees and (3). the Tolls from one half to three fourths of the Maximum rates.

The increase of Revenue expected by the Vice President from these proposals is

House Tax — Rs.	1,600
Registration Fee — "	300.
Tolls — "	3,500
	5,400.

The Vice President Considers the

the present rate of house tax to be unduly low, and the Commissioners who passed the Budget would seem to be of opinion that if the works proposed are to be carried out and the conservancy operations maintained on their present footing, it will be necessary to increase the House tax from 4 to 7½ per cent. The President however adheres to the view already expressed by him that "as it is, Gintoir is the most expensive place in the district for a Native to live in; and the poorer people would be seriously troubled by any increase" but would not now object to the Vice President's proposal as he sees no other way of providing sufficient funds for next year's expenditure. He also thinks that the increase

increase to the rate of House tax would lead to an enhancement of the Revenue by Rs 2900 and not Rs 1600 as reported by the Vice President. He also considers that the slight addition proposed to the fee for the Registration of Carts will not be felt by the people.

As to Tolls, the President thinks the higher rate proposed would be burdensome and accordingly submits proposals for the reduction of Expenditure which the removal of the increased provision under Tolls will entail. They are:—

		Rupees.
1	To save in allotment for the Hospl Assistants quarters	478
2	Sanitary Petty Works & Reserve	1,000
3	Conservancy	1,300
4.	Municipal Schools	597
		3,375

The existing rate of House tax being low the Government Considers that it may fairly be raised to 5 per cent on the Annual rental value. The fee for the Registration of Carts may also be increased as proposed but the Govt concur with the

the President in believing any increase to the rate of tolls to be inadvisable under the circumstances. The reduction under Conservancy however which is proposed by him seems to be most desirable in the present unsatisfactory sanitary state of the town and as any decrease in the expenditure on Education is also much much to be deprecated, the Govt will have no objection to sanction the revival of the Profession Tax as regards the first five classes of Schedule B in the event of the Commissioners being willing to meet the difficulty in that way.

From the Special return forwarded with the report for 1871-72 it appears that the receipts from that source may be estimated at Rs 3,800 and if this be adopted and the contribution from the Local Fund Board, raised to Rs 1800 as proposed by them in their budget the

the following reductions will be necessary. 26

Petty New Works Reserve	Rs 200
Hosp: Assistants Quarters	" 225
Balance	380
	805

An abstract of the budget as revised by Govt will then be:

Opening balance	Rs 2,408
Assignment by Govt	" 125
Rates on Houses	" 3070
Tax on Arts &c	" 3800
Tax on Vehicles	" 1000
Registration of Carts	" 1200
Tolls	" 7300
Fees	" 500
Fines	" 300
School Fees	" 150
Endowments	" 1652
Contributions from Local Funds	" 1800
Miscellaneous	" 200
	23505

Expenditure

Public Works

New Works.

Sanitary and Miscellaneous - 3843.

Repairs

Repairs

Communication	Rs 1000
Sanitary & Miscellaneous	" 2000
Other items	" 756
Education	" 17354
Hospitals	" 3486
Vaccination	" 230
Registration of Births & Deaths	" 200
Conservancy	" 6700
Lighting	" 1192
Miscellaneous	" 660
Supervision	" 1704
	23,505

[illegible]

21/4

Despd 10/5

6 to the Presdt of the Municipal Commr Trichi
11 — Public Works Dept
6 — Revenue Dept
14 — Board of Revenue
6 — Advt General
6 — Sanitary Commr
6 — Surgeon Genl I. M. Dept
7 — Director of Pub Instruction
6 — Presdt of the Local Fund Trichi Dist.
68

[illegible] Lotty

increase to the rate of House tax would lead to an enhancement of the Revenue by Rs 2100 and not Rs 1800 as reported by the Vice President.

He also considers that the slight addition proposed to the fee for the Registration of Carts will not be felt by the people.

As to Tolls, the President thinks the higher rate proposed would be burdensome and accordingly submits proposals for the reduction of expenditure which the removal of the increased provision under Tolls will entail. They are.

1. To save in the allotment for the Hospl Assistants' Quarters	Rupees	478
2. Sanitary Petty works & Reserve		1,000.
3. Conservancy		1,300
Municipal Schools		594
		3,372

The proposed reduction under Conservancy does not seem to be

I should be disposed to adopt the Revenue proposal — fixing the house tax at the rates noted below (the average of the registration fee — & dispensing with increase in Tolls.

But I do not like this mode of reducing the expenditure. The items which he reduces are all very important.

They might perhaps

* Though the expenditure under Conservancy seems large.

be desirable in the face of the late order about keeping the Cross roads clear, and any reduction in the expenditure in irrigation should be reported

In G.O. dated 28th May 1872 No. 688, the Govt. negatived the proposal then made to raise the Tolls from half to three-fourths the maximum rates; but it is submitted that the matter may be reconsidered, especially as a report has now been called for in view to preventing tolls on through traffics being utilized for purely municipal objects.

AL
31/12/3

I do not dispense with the 1000 pr "communication" & the expenditure on Hospitals seems large if there is a reduction I would like reduction of Rs 1500 on "Conservancy" & can undertake to such extent

sanctioned allowed: and then the deficiency (on the Accident fund the case might be covered).

We do not see a wish to reduce the Prospective: but if the

I do not get a factual relation that is the increase of Canada in indeed compared with the average Rest of the Empire generally?

8/4

Agree with H.L. that the lower tax may be raised but not beyond 5%. The lower tax is an irksome tax & falls heavily on the poor & there is no special reason for a special rate 5% is a fair average. But otherwise the Engrs have fixed the Tolls which have already been found oppressive & the rate re-proposed.

It is evident that Dr Todds visits had made no impression with the Professors by the tolerations & this is to be very much observed & Govt. take heed that a moderate revised

as respects the higher classes will be favorable considered — Pleased explain taxation & provide all that is needed

Sentiment upon both the Present that the proposed reductions are undesirable & perhaps may be obviated the above measures of increased taxation

I shall be most unwilling to reduce the allotments for Communications of 2000 with Roads & taxation Schools Contributes By 9500 & the income of the Town

9/4

Govt. of 187 { Madras.

From The Secretary
Fort St. George

To

Dated 22nd April 1875. No. 208
Recd.

Nos.

New Com: 1000
Repairs 1000
2500

Earl orders are requested as the increase in the taxation would take effect from the commencement of the official year.

Taxation Schools 1000
Repairs &c 1206
Roads 6300
9500

Entered from 1/10 Dec

c5/4.