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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Financial (Gjionl) DEPARTMENT

G.O. No.	286	Press.
B.P. No.		Mis.
Back No. (32-36)		
Dated	18. 2. 1881	197

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

18th February 1881, No. 286.

Municipal—Budgets.

Read the following papers :—

No. 32. *From H. P. GORDON, Esq., Collector and President of the Municipal Commission, Anantapur, to the Chief Secretary to Government, dated Bellary, 17th January 1881, No. 164.*

I have the honor to submit the Budget Estimate of the Anantapur Municipality for the official year 1881-82.

2. The Commissioners estimate the receipts at Rs. 6,407 against Rs. 7,469 of the current year. The decrease is chiefly under the heads—

- (a) Tolls.
- (b) Taxes on Arts, &c.
- (c) License Tax.
- (d) Fees and Fines.

The fluctuations are explained in the covering letter of the Vice-President herewith forwarded.

3. A majority of the Commissioners is of opinion that the imposition of the Municipal Profession-tax in addition to the Imperial License-tax is greatly felt by the tax-payers to be a great hardship. The Commissioners propose to exempt persons falling under Classes III, IV, and VIII of Schedule B of the Towns Improvement Act from payment of the tax. I have the honor to forward a copy of their Resolution on the subject, and to solicit the early orders of Government on the subject as the assessment list must be prepared within the beginning of the official year. The decrease in taxation consequent on the proposed change would, according to the regular estimate, amount to Rs. 283.

4. *Expenditure.*—The charges are estimated at Rs. 6,400 against Rs. 7,022 of the current year. The decrease is due to a reduction in the conservancy establishment and in lighting charges.

The provision towards Hospitals is also less than the current year. The cause of decrease is explained by the Vice-President.

5. For Police the Commissioners have provided a sum of Rs. 360 as in the current year's budget.

The amount payable by the Municipality upon the strength maintained in the current year is however Rs. 411, while the contribution for the force proposed for 1881-82 by the Superintendent of Police amounts to Rs. 432-15-11. The Commissioners propose to dispense with one 1st-class constable on the existing establishment,

while the Superintendent of Police proposes to substitute a 3rd-grade for a 4th-grade Head Constable and otherwise to maintain the present strength. This consists of—

	RS.
One 4th-grade Head Constable on	12
Two 1st-class Constables on	8 each
Three 2nd-class Constables on	7 „

and does not appear to be more than is required.

6. Under Grant II a sum of Rs. 20 has been provided for contribution towards the cost of the Normal School at Bellary.

7. As directed in G.O., No. 1537, dated the 21st October 1879, a sum of Rs. 30 has been allotted for contribution towards the cost of the additional sanitary establishment.

Under Grant V provision has also been made for the controlling establishment in the Government Office as directed in G.O., No. 1876, dated 29th September 1880.

8. The year is expected to close with a closing balance of Rs. 7, and, if the proposed reduction in the Police force is not sanctioned, with a deficit.

Under these circumstances it does not appear advisable to remit existing taxation. As pointed out by the Vice-President the Profession-tax would appear to have been very lightly assessed in the current year.

ENCLOSURE No. 1.

From C. GOPAL RAU, Vice-President of the Municipal Commission, Anantapur, to the President of the Municipal Commission, Bellary, dated Anantapur, 30th October 1880, No. 193.

I have the honor to submit herewith the Budget Estimate of the Anantapur Municipality for the year 1881-82, prepared in accordance with the instructions contained in G.O., No. 1347, dated 25th April 1877. The usual Conservancy and Educational extracts, to be forwarded to the Sanitary Commissioner and Director of Public Instruction, respectively accompany.

2. The last column of the regular estimates of receipts and charges (budget grant) represents the figures sanctioned by Government in their Order, No. 679, dated 2nd April 1880.

RECEIPTS.

3. The year under consideration is expected to commence with an opening balance of Rs. 447, and the probable receipts, inclusive of this balance, will be Rs. 6,407 against Rs. 7,469 of the current year. The expenditure will be Rs. 6,400 against Rs. 7,022 of the current year, thereby leaving a closing credit balance of Rs. 7. I will now proceed to explain the variations under the different heads mentioned in the budget.

4. The receipts from Rates on Houses and Lands, Taxes on Vehicles and Animals, Registration of Carts, and Licenses will be the same as those of the current year.

5. *Taxes on Arts, &c.*—There has been a heavy falling off under this head owing to a majority of the Commissioners having resolved to address Government to exempt persons under Classes III, IV, and VIII of Schedule B of the Act from the payment of Profession-tax, as it is supposed to be a burden to people who have to pay License-tax in addition to this.

6. *Tolls.*—The income from this source, after deducting a fourth share for the Local Funds, is estimated to be Rs. 2,100 against Rs. 2,775 of the current year. The Commissioners expect a decrease under this head as complaints of heavy loss have been made by the present contractor inasmuch as tolls are levied at three-fourths the schedule rates from 1879-80.

7. *License-tax.*—A decrease of Rs. 50 under this head is expected, because one of the persons assessed under Class IX of the Act has left the town during the current year.

8. *Fines and Fees.*—The income from this source is not expected to be as much as that of the current year, as the number of prosecutions under the Act would be only few owing to the proposition of the partial abolition of the professional tax.

9. *Fees in Schools and Training Institutions.*—The slight increase under this head calls for no remark.

10. Contribution from Local Funds and Pound Fund will be the same as in the current year.

11. *Endowments.*—The item of Rs. 90 against this head is the interest on the funded capital of the Civil Dispensary invested in the Government Savings Bank and differs every year as the Bank calculates compound interest on the investment.

12. *Miscellaneous—Sale of Sweepings, &c.*—An increase of Rs. 90 under this head is expected as the town sweepings have been removed to a place in close proximity of the same.

EXPENDITURE.

13. Having thus detailed the receipts, I now proceed to state how this amount is proposed to be expended under the several different grants.

14. *Grant I—New Works.*—A sum of Rs. 300 is allotted for the erection of a new male ward in the Civil Dispensary, as the want of such a shed has been felt for some time past. At present there is a male ward for the use of patients, but it is too much out of order that it will have to be newly built again.

15. *Repairs.*—A sum of Rs. 100 for Communications and Rs. 108 for Buildings is provided under this head against Rs. 150 and Rs. 50 respectively of the current year. It is thought that as the roads are now in good order the sum allotted, viz., Rs. 100, would be sufficient for the maintenance of the communications. Of the Rs. 108 allotted for repairs of buildings, it is understood that Rs. 58 will have to be spent for the repairs of the Civil Dispensary and Rs. 50 for the other buildings.

16. *Grant II—Education.*—The increase of Rs. 63 against this item is only nominal as, during the current year, the services of a Head Master, on Rs. 15 a month, were not procured. The President has appointed a man for this post, but he has not yet joined the appointment. It is expected that the school will have its full complement during the year under consideration. An amount of Rs. 100 is provided under the head of Results Grants; half of this sum is understood to be spent for pure results schools, and the remaining half for those on the combined system. Provision is also made for a sum of Rs. 20 towards the support of an Elementary Normal School at Bellary.

17. *Grant III—Sanitation and Medical Services—Hospitals.*—The decrease of Rs. 300 against this item is attributable to the reduced rate of medicines.

18. A sum of Rs. 35 is also provided towards the support of the Medical College at Madras.

19. *Vaccination.*—The expenditure under this item will be the same as in the current year.

20. *Registration of Births and Deaths.*—The provision under this head is Rs. 84 against Rs. 60 of the current year. The Registrar now gets 5 rupees a month which would barely suffice for his food; it is therefore proposed by the Commissioners to give him Rs. 7 a month during the next year.

21. *Conservancy.*—The establishment charges are supposed to be Rs. 1,584 against Rs. 1,779 of the current year. The Commissioners resolve, in view of the present state of finances, to dispense with the services of two scavengers on Rs. 4½ a month and to reduce the pay of the remaining scavengers to Rs. 4, and that of toties to Rs. 4½ a month.

22. *Grant IV—Lighting.*—The charges under this head are estimated to be Rs. 260 against Rs. 339 of the current year. It is resolved by the Commissioners to reduce the charges under this head by dispensing with a few of the lights and thus reduce the expenditure.

23. *Police Establishment.*—The sum of Rs. 360 against Rs. 613 of the current year is calculated to meet the expenses of the Police force employed in the town. The Commissioners consider it sufficient to have one 4th-grade Head Constable, one 1st-class and three 2nd-class Constables, and calculate their charges at 60 per cent. on the strength of the force entertained, in accordance with G.O., No. 429, dated 27th February 1880. The decrease is only nominal as the cost of the Police force for the past two years has been paid during the current year. Rs. 380 against Rs. 427 of the current year has been allotted under License-tax after deducting 5 per cent. remuneration on the collections.

24. *Grant V—Supervision and Management.*—A sum of Rs. 372 has been allotted for the office establishment, the Commissioners resolve to increase the pay of the office clerk by Rs. 5, and give him Rs. 25 a month. A remuneration of Rs. 20 is allotted for the collection of License-tax and Rs. 50 to meet contingencies. A contribution of Rs. 68 is also allotted for the pay of the President's Clerk and Rs. 25 for remuneration to the Municipal Auditor. A sum of Rs. 180 is also set apart under this head to meet the charges of printing Municipal Proceedings in the District Gazette, and a contribution of Rs. 8 for the controlling establishment entertained in the Government Office. The total charges under this head will be Rs. 811 against Rs. 824 of the current year, and the slight decrease is owing to there being no need of purchasing much stationery during the next year as the current year's supply will probably suffice for its succeeding year.

25. In conclusion, I beg to state that the financial condition of the Municipality for the year under consideration has materially been affected owing to the proposition* of the Profession-tax being partially abolished. Of the four non-official members who were present at the discussion of the subject of Profession-tax, two advocated for an entire abolition of the tax, while the other two voted for a partial exemption of certain classes under the schedule. The Commissioners assign no reasons whatsoever for their proposals beyond saying that they consider this tax to be a heavy burden on the people who are already suffering greatly from the imposition of the License-tax. The introduction of this tax for this Municipality was sanctioned by Government in their Order, No. 2299, dated 26th November 1875, and it is only five years since the levying of the tax has come into operation. The tax-payers had been taxed heavily in the year 1879-80, and most part of this sum was collected. In the current year they were treated with great leniency, the tax having in several cases been reduced to the lowest ebb as far as possible. The current year's actuals do not therefore show a good figure as only Rs. 583 were collected, while the budget grant was Rs. 920. The fact of the tax-payers having been treated with leniency during the current year has been brought to your notice by my predecessor in his letter, No. 98, dated 29th July 1880. Notwithstanding these considerations and the impoverished state of the Municipality the Commissioners consider it advisable to request Government for a partial abolition of the tax. As the finances of the year 1881-82 will thus be greatly affected owing to the Profession-tax, which formed a heavy source of income, being partly abolished, the Commissioners propose to curtail the charges of the Municipality to keep pace with its receipts. They resolve to dispense with all New Works, to reduce the Conservancy Establishment, the Police, and to reduce the charges under Lighting. The Conservancy Establishment and the Police have been working for many years past, and I think all that establishment is necessarily required if it is meant to have the town kept clean and free from dirt. The Police force, too, requires to be maintained according to the strength in the Bill which accompanied your docket, No. 4099, dated 30th ultimo.

* Extract of Proceedings enclosed.

As regards Lighting the Government have, in their Order, No. 353, dated 26th February 1878, remarked that it is an important thing to be preserved in a Municipality. The completion of the Sandúr Rajah's Chatram was contemplated by Government during the current year, but the work has not as yet been taken in hand. There is a provision of Rs. 150 in the current year's budget for this building, but this will not suffice for the completion of the work. It was my intention to provide something for this work and retain the Profession-tax, but the Commissioners were against this proposal. They seem to have determined to have the tax partially abolished so that nothing could dissuade them from their firm resolution. I had therefore no alternative but to advocate either one or the other side as the Commissioners were equally divided. In doing so I made choice of that party whose proposition affected the Municipal Funds to the least. The attendance of official members could not be secured on the occasion of this special meeting which was convened for the discussion of the budget on the 27th instant, for if they had attended I believe there would have been a majority of votes for the retention of the Profession-tax. Mr. Taylor, the Assistant Superintendent of Police, was not in town, and Mr. Chalke, the only official member who could have attended, did not appear, presumably from press of work in the Dispensary, and M.R.Ry. Gopala Chariar Avergal was away from the town. As I consider that the very existence of the Municipality depends to a great degree on the imposition of the Profession-tax, I have thought it my duty to bring the matter at length to your notice.

No. 33. From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated 4th December 1880, No. 1446.

I have the honor to report, for the information of Government, that the Anantapur Municipality has made a provision of Rs. 1,664, or 27.9 per cent. of income, for the sanitary requirements of the town. It may be accepted.

2. Rs. 84 are provided for vaccination, and the Commissioners employ a 2nd-Class Vaccinator on Rs. 7 only per mensem.

No. 34. From H. B. GRIGG, Esq., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 14th December 1880, No. 5804.

I have the honor to submit a letter from the Inspector of Schools, Second Division, on the Budget Estimate of the Anantapur Municipality for 1881-82.

2. The school fees are estimated at Rs. 60 against Rs. 100 in the current year's budget and Rs. 82 the actuals of 1879-80. The decrease is probably due to the falling off in attendance.

3. From paragraph 15 of the presiding Member's letter, embodied in G.O., dated 2nd April 1880, No. 679, it is observed that the Commissioners proposed to introduce the combined system into their middle schools from the beginning of the current official year; but from the present budget it seems doubtful whether it is their intention to carry out the proposal; for Rs. 50 only is allotted for Results Grants to these schools in 1881-82, whilst no provision is made for the fixed stipends. Mr. Fortey considers that at least Rs. 50 should be assigned for this item in addition to the provision for Results Grants, and I beg to recommend that the increased allotment may be made if funds are available. Considering its low attendance the Anglo-Vernacular School may for the present be worked as an Upper Primary School instead of being allowed to possess a weak 3rd class.

4. The provision for pure results grants will, it is hoped, be found sufficient, but the Deputy Inspector recommends that the amount be raised to Rs. 70.

ENCLOSURE No. 1.

From H. FORTEY, Esq., Inspector of Schools, Second Division, to the Director of Public Instruction, dated Bellary, 29th November 1880, No. 824.

I have the honor to forward the Educational portion of the Budget Estimates of the Anantapur Municipality for the year 1881-82, together with an extract from the report of the Vice-President and a covering letter from the Deputy Inspector of Schools.

2. It is not clear from the estimates or the report whether the Municipal schools are to be considered "Schools on the Combined System" or not. The estimates would lead to the conclusion that they are not to be so considered, and the report is not conclusive on this point.

3. Paragraph 5 of G.O., No. 679, dated the 2nd of April last, taken in connection with G.O., No. 2105, dated the 11th instant, seems to decide that these are combined schools. If this is the case, and the Masters are to receive full results grants, at least Rs. 100 should be assigned for such grants and an additional Rs. 50 for pure results grants to ordinary pial schools.

4. The fixed salaries assigned to the teachers in the Anglo-Vernacular School may, if they are also allowed full results grants, be sufficient supposing the school to be an Upper Primary School with the 2nd as its highest class. If the formation of a third-class is contemplated, three Masters will be required on salaries of, say, Rs. 25, Rs. 15, and Rs. 12, plus full results grants; or on salaries of Rs. 30, Rs. 20, and Rs. 15 without results grants.

No. 35. From H. P. GORDON, Esq., Collector of Bellary, to the Chief Secretary to Government, dated Bellary, 7th February 1881, No. 536.

With reference to Government Official Memorandum, No. 202, dated the 31st ultimo, Financial Department, I have the honor to state that the Anantapur Municipality possesses no other premises than the Anglo-Vernacular School-house which was lately transferred to the Commissioners—vide Notification sanctioned by Government in G.O., No. 546, dated 13th March 1880.

2. The Vice-President reports that the value or prime cost of the school-house is estimated at Rs. 800.

No. 36. ORDER THEREON, 18th February 1881, No. 286.

The estimated receipts and charges of the Anantapur Municipality for 1881-82 are compared below with the sanctioned budget and regular estimates for the current year :—

RECEIPTS.			
	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balance brought forward	541	488	447
Rates on Houses and Lands, at 5 per cent. ..	920	920	920
Taxes on Arts	900	583	580
Taxes on Vehicles and Animals, as per Schedule C	440	440	440
Registration of Carts, at one rupee for each registration	220	220	220
Tolls, at three-fourths Schedule D rates ..	2,400	2,775	2,770
Licenses	100	100	100
License Tax	580	450	400
Assignments by Government	40	40	40
Contribution from Local Funds	900	900	900
Fines and Fees	150	150	100
Endowments	85	85	90
Miscellaneous	300	317	350
Total ..	7,576	7,468	7,357

CHARGES.			
	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Buildings	150	150	300
Repairs—			
Communications	150	150	100
Buildings	50	50	108
GRANT II.			
Municipal Schools	700	631	694
Results Grants	100	100	50
Schools on the Combined System	..	..	50
Miscellaneous	..	..	20
GRANT III.			
Hospitals and Dispensaries	1,742	1,742	1,442
Medical College	35	70	35
Sanitary Inspection	..	..	30
Vaccination	84	84	84
Registration of Births and Deaths	60	60	84
Conservancy	2,230	1,779	1,780
GRANT IV.			
Lighting	680	339	340
Police	360	614	360
License Tax	580	427	380
GRANT V.			
Supervision and Management	601	825	819
Balances	54	447	681
Total ..	7,576	7,468	7,357

2. The incidence of taxation excluding Tolls calculated on the figures of the regular estimate for the current year is 7 annas and 4 pies. Of the maximum taxation capable of being imposed under the Act, $2\frac{1}{2}$ per cent. of house rate, one rupee for each cart registration, and one-fourth of D Schedule rates remain still unutilized. The available assets of the Municipality on the 31st March 1880 are returned at Rs. 2,645. The value of premises and unpaid liabilities are shown as *nil* in the budget papers, but from the President's subsequent letter it appears that the Commissioners own school premises worth Rs. 800.

3. In the regular estimate of charges, the entry for Sanitary Inspection is erroneously omitted.

4. The regular estimate of receipts shows variations, as compared with the sanctioned estimate, chiefly under Tax on Arts, Tolls, and License-tax. The decrease in the first item is attributed to the tax having been "fixed on the rental value of the shops of the traders." The Government do not understand how this has caused a decrease. The increase under Tolls shows probably that the original estimate was not framed correctly.

5. The Budget Estimate of receipts for 1881-82 has been prepared on the assumption that the exemption of certain classes from the Tax on Arts, &c., was necessary, and that this course would be sanctioned by Government. The matter has been considered, but the Government cannot give their sanction. The tolls revenue also will in all probability be found to be under-estimated, as was the case for the current year.

6. There appears a decrease under receipts from Profession-tax and Tolls in the figures now sent up, but with the corrections just mentioned the decrease will probably disappear. The regular estimate figures should be retained.

7. Under estimated charges reductions have been proposed, especially under the items of Conservancy Establishment and Lighting, with a view to keeping expenditure within the reduced estimate of receipts. The Government cannot sanction retrenchments under such important heads. The Police charge again cannot be varied at the pleasure of the Commissioners, and provision must be made for 60 per cent. of the cost of the force found necessary for the town.

8. The changes just mentioned will leave an unallotted balance of over Rs. 600. A sum of 10 per cent. of the receipts must always be provided in the budget as a reserve balance.

9. The budget is returned for revision with reference to the foregoing remarks.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Anantapur.
 „ Revenue Department.
 „ Board of Revenue.
 „ Accountant-General.
 „ Sanitary Commissioner.
 „ Director of Public Instruction.
 „ Inspector-General of Police.
 „ Surgeon-General with the Government of Madras.
 „ President of the Local Fund Board, Bellary District.

Ed. T. O'Connor.

85
Govt. of (1881) Madras.
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Anantapur,
&c., &c., &c.

Dated February, 18th.

Issued

Recd.

Encl.

G.O., 18th February 1881, No. 286.

FEBRUARY.
Nos. 32-36.

Municipal—Budgets.—The Budget Estimates of the Anantapur Municipality for 1881-82 returned for revision with reference to the remarks of Government.

256
286
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A^o 202

O.W.

With reference to the
Note to Statement II
of the annual budget
accounts for 1881-82, sub-
mitted with letter No. 164,
dated 17th Inst., the under-
signed is directed to
request that the Collector
of Bellary will state
whether the Anantapur
Municipality possesses
no premises, and if they
do what is their value
or prime cost.

For initials
31 Jan'y 81.

Collector of Bellary
Dated 31/1

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Financial

Che 115

Memo. No 202

Dated 31 January 81

At.

fo. Finl 286/81.

No 286

Madras
18th November 1880

From

The Dy. Inspector of schools
Madras and Pudukkottai Districts

To The Inspector of schools
General Division

Sir,

In returning herewith the Budget
estimate for 1881-82 of the Quaintapore
Municipality I beg to state that the pro-
vision made therein for the fixed salary
of teachers & servants appears to me to be
sufficient.

2 In Para 5 of G. O. to 677 dated 2nd
April 1880 the Government directed the
revision of the Budget provision for 1880-81.
The result of this order has not been com-
municated to me. What kind of "Combined
system" is to be worked in the Municipality
has not been definitely fixed. I am unable
therefore to state that the provision of Rs 50
for Resalto's grant to the Combined system
school is sufficient or otherwise.

3 In my opinion the amount allotted for
Resalto's grant to pure Vernacular schools
in the town should be raised to Rs 70.
The increase of rate in the grant is

To present.

M. R. Ry: C. Gopal Row Gorn, Vice Presdt.
do D. Puttaramappa Gorn -- Member
do Nitte¹ Callacharu Gorn -- do --
do A. G. Sadasiva Reddy Gorn -- do --
do J. Camal saide Gorn -- do --
x x x x

Resolution No 1. Read Budget Esti-
-matis of the Anantapore Municipality
for the year 1881-82 prepared by the Vice
President. Resolved that it be passed
subject to the following modifications
and sent to the President with an explanatory
letter -

As in consequence of the Tax payers residing in the Municipality having to pay the Profession tax in addition to the Government License Tax, a great hardship is felt by them and as some of the Commissioners say, that Complaints protesting against

against the imposition of Profession
tax have come to their notice, resolved
by a majority of the Commissioners that
in anticipation of the approval of Govern-
ment, persons falling under Classes
III, IV, and VIII of Schedule B of the
Town's Improvement Act be exempted
from the payment of the tax for the year
1881-82. and that a sum of Rs: 300
only be provided under the head of
"tax on Arts &c." in the Budget.

Resolved that an extract
from these Proceedings be sent to Govern-
ment, for their information through
the President.

/signed/ C. Gopal Rao
Vice President

/True extract/

/signed/ C. Gopal Rao
Vice President

/True Copy/

[Signature]

For Collector & President
Do.

In Final 115/82

18
BELLARY COLLECTOR'S OFFICE

No. 164.

Dated { 17 January 1881.

No. 32

From,

THE COLLECTOR and President M. C.
Anantapur, BELLARY District.

To,

The Chief Secretary to Government
Madras.

Sir

I have the honor to submit
the Budget Estimate of the Anantapur
Municipality for the official year 1881-82.

2. The Commissioners estimate
the receipts at Rs: 6407 against Rs: 7469
of the Current year. The decrease is
chiefly under the heads (a) Tolls,

(b) Taxes on arts &c.

(c) License Tax.

(d) Fees & fines.

The fluctuations are explained in the
covering letter of the Vice President her-
ewith forwarded.

3. A majority of the Commis-
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the Municipal Profession Tax in addition
to the Imperial License Tax is greatly

felt

felt by the tax payers to be a great hardship. The Commissioners propose to exempt persons falling under Classes III, IV, and VIII of Schedule B of the Town Improvement Act from payment of the Tax. I have the honor to forward a copy of their resolution on the subject and to solicit the early orders of Government on the subject, as the assessment list must be prepared within the beginning of the official year. The decrease in taxation consequent on the proposed change would, according to the Regular Estimate, amount to Rupees 283.

4. Expenditure - The charges are estimated at Rs: 6400 against Rs: 7022 of the current year. The decrease is due to a reduction in the Conservancy establishment and in lighting charges.

The provision towards Hospitals is also less than the current year. The cause of decrease is explained by the Vice President.

5. Do

5. For Police, the Commissioners have provided a sum of Rs: 360, as in the current year's budget.

The amount payable by the Municipality upon the strength maintained in the current year is however 411, while the contribution for the force proposed for 1881-82 by the Superintendent of Police amounts to Rs: 432 - 15 - 11. The Commissioners propose to dispense with one 1st class Constable on the existing establishment, while the Superintendent of Police proposes to substitute a 3rd grade for a 4th grade Head Constable and otherwise to maintain the present strength. This consists of

1 4th grade Head Constable on 12 Rupees
2 1st class Constables — on 8 Rs: each
3 2nd class Constables — on 7 — do —
and does not appear to be more than is required.

6. Under Grant II a sum of Rs: 20/ has been provided for contribution towards the cost of the Normal School at Bellary.

7. Do

7. As directed in G. O. No. 1537 dated the 21st October 1879, a Sum of Rs. 30 has been allotted for contribution towards the cost of the additional Sanitary Establishment -

Under Grant V provision has also been made for the Controlling Establishment in the Government Office as directed in G. O. No. 1876 dated 29th September 1880.

8. The year is expected to close with a closing balance of Rs 7-0-0, and if the proposed reduction in the Police force is not sanctioned with a deficit.

Under these circumstances it does not appear advisable to permit existing taxation. As pointed out by the Vice President the Professions Tax would appear to have been very lightly assessed in the current year.

I have the honor to be
 Sir,
 Your most obedt. servt.

W. P. Howard
 For Collector & President of the
 Sanitary Committee
 of the Corporation
 Communicated by post
 the 11th of Decr 1881-82.

DEPARTMENT.
 REPLYING COLLECTOR'S OFFICE
 Dated 17 January 1882 No 164.

Enclosure 1.

To be sent to the

286
 21

2/4/80 No 679.
29/7/80 No 1076
9/9/80-17280.

Encl (1881) DEPARTMENT.
Canton - Budgets,

From
Messrs. M. C., Canton.

No. 164 (Encl. 4)

Dated 17
Recd. 18

No. 115

SUBJECT.

Submitting Budget
Estimates of the Canton
Municipality for 1881-82.

No. 193 Municipal Commission Office
Canton 307 Canton 1880.

From,

C. Gopal Rao
Vice President
Municipal Commission
Canton

To,

H. P. Gordon Esquire
President

Municipal Commission
Bellary

Sir,

I have the honor to submit herewith the Budget Estimate of the Canton Municipality for the year 1881-82 prepared in accordance with the instructions contained in G. O. No. 1347 dated 25th April 1877.

The usual Housekeeping and Educational extracts to be forwarded to the Sanitary Commissioner and Director of Public Instruction respectively accompany.

2 The last column of the Regular Estimates of Receipts and Charges. (Budget Grant) represents the figures sanctioned by Government in their Order No. 679 dated 27th April 1880.

Receipts

3 The year under consideration is expected to commence with an opening balance of Rs. 147 1/2 and the following receipts

Receipts including ~~of this~~ balance since be Rs 6407
against Rs 4000 of the current year. The
expenditure since be Rs 6302 against 4022 ^{of} ~~of~~
of the current year thereby leaving a closing
credit balance of Rs 105. Since now
proceed to explain the variations under the
different heads mentioned in the Budget.

4 The receipts from Race on Houses
and Lands, Taxes on Vehicles & Animals,
Registration of Carts, & Licenses will be
the same as those of the current year.

5 Taxes on Motor Cars. There has been
a heavy falling off under this head,
owing to a majority of the Commissioners
having resolved to address Government
to exempt persons under clauses III, IV & VIII
of Schedule B of the Act from the payment
of property tax, as it is supposed
to be a burden to people who have to
pay License Tax in addition to this.

6 Tolls. The income from this source
after deducting a fourth share for the Local
funds is estimated to be Rs 2100 against
2475 of the current year. The Commissioners
expect a decrease under this head as
complaints of heavy loss have been
made by the present Contractor in
as much as tolls are levied at 3/4 th the
Schedule rates from 1879-80.

7 License Tax. A decrease of Rs 50.

under this head is expected, because one
of the persons applied under clasp IV of
the Act has left the town during the
current year. W 80
28/3/12

8 Fines & Fees. The income from this source
is not expected to be as much as that of the
current year as the number of prosecutions
under the Act would be only few owing
to the proposition of the partial abolition of
the professional tax.

9 Fees in Schools and Training Institutions
The slight increase under this head calls
for no remarks.

10 Contributions from Local funds & Private
Funds since be the same as in the current year.

11 Endowments. The item of Rs 90 against
this head is the interest on the funded
Capital of the Civil Dispensary invested
in the Government Savings Bank and differs
every year as the Bank calculates compound
interest on the investment.

12 Miscellaneous. is all of Surveys &c.
The increase of Rs 90... under this head
is expected as the Survey Surveys have
been removed to a place in close
proximity of the same.

13 Expenditure
Having thus detailed the receipts I now
proceed to state how this amount is proposed
to be expended under the several different
grants.

14 Grant to New Works. A sum of Rs 200
is allotted for the erection of a new Drain
ward.

23 Police Establishment. The sum of Rs 3600
against Rs 613 of the current year is calculated
to meet the expenses of the Police force
employed in the Town. The Government
consider it sufficient to hand over 4% grant
Headquartered

Head Constables one 1st class & three 2nd class
Constables and calculate their charges at
60 per cent on the strength of the force
maintained, in accordance with G.O. No. 429
dated 27th February 1880. The decrease is only
nominal as the cost of the Police force for
the last 2 years has been paid during
the current year. Rs 380 against Rs 427
of the current year has been allotted under
License Tax after deducting 5 per cent
remuneration on the collections.

24. Grant I Supervision & Management. A
sum of Rs 372 has been allotted for the
office establishment, the Commisars
resolved to increase the pay of the Office Clerk
by Rs 5 and give him Rs 25 a month. A
remuneration of Rs 20 is allotted for the
collection of License Tax and Rs 60 to meet
contingencies. A contribution of Rs 68 is
also allotted for the pay of the President's
Clerk and Rs 25 for remuneration to the
annual auditor. A sum of Rs 180 is also
set apart under this head to meet the
charges of printing Municipal Proceedings in
the District Gazette and a contribution
of Rs 8 for the controlling establishment
maintained in the Government Office. The
total charges under this head since 1877
Rs 811 against 824 of the current year and
the slight decrease is owing to there being
no need of purchasing much stationery
during the next year as the current year's
supply will probably suffice for its
succeeding year.

x Extract of
Proceedings
enclosed.

26 In conclusion I beg to state that the financial
condition of the Municipality for the year
under consideration has materially been
affected owing to the proposition of the
Proprietors tax being partially abolished
by the 4 Hon. official Members who were
present at the discussion of the subject
of Proprietors tax, two advocated for an
entire abolition of the tax, while the other
two voted for a partial exemption of
certain classes under the schedule. The
Commisars assign no reasons what-so
ever for their proposals beyond saying
that they consider this tax to be a heavy
burden on the people who are already
suffering greatly from the imposition
of the License tax. The introduction of this
tax for this Municipality was sanctioned
by Government in their Order No. 2299 dated
26th November 1875 and it is only 5 years
since the levying of the tax has come
into operation. The tax payers have been
taxed heavily in the year 1879-80 and most
part of this sum was collected. In the
current year they were treated with
great leniency the tax having in several
cases been reduced to the lowest rate as
far as possible. The current year's actuals
do not therefore show a good figure as
only Rs 583 were collected while the
Budget Grant was Rs 920. The fact of
the tax payers having been treated with
leniency during the current year.

has been brought to your notice by
my predecessor in his letter N^o 98 dated 29th July 1880.
Notwithstanding these considerations
and the impoverished state of the Municipality
the Commisarios consider it
advisable to request Government for a
partial abolition of the tax. As the
finances of the year 1881-82 were thus
greatly affected owing to the profession
tax which formed a heavy source of
income being partly abolished the
Commisarios propose to curtail the
charges of the Municipality to keep pace
with its receipts. They resolve to dispense
with all new works, to reduce the Comisary
establishment, the Police and to reduce
the charges under lighting. The
Comisary establishment and the
Police have been working for many
years past and I think all that esta-
blishment is necessarily required if it
is meant to have the town kept clean
and free from dirt. The Police force
too requires to be maintained according
to the strength in the Bill which
accompanied your order N^o 4099 dated
30th ultimo.

As regards Lighting the Government
have in their order N^o 353 dated 26th
February 1878 resolved that it is
an important thing to be pursued
in a Municipality. The completion of

Proposed
J. P.

of the Sanador Rafael Chutinus 789
contemplated by Government during the
current year but the work has not as yet
been taken in hand. There is a provision
of Rs 150 in the current year's Budget
for this building but this will not suffice
for the completion of the work. It was
my intention to provide something for
this work, and retain the profession tax
but the Commisarios were against this
proposal. They seem to have determined
to have the tax partially abolished
so that nothing could dissuade them
from their firm resolutions. I had therefore
no alternative but to advocate either one
or the other side as the Commisarios
were equally divided. In doing so I
made choice of that party whose propo-
sition affected the Municipal funds to
the least. The attendance of official members
could not be secured on the occasion of
this special meeting which was convened
for the discussion of the Budget on the
27th instant, for if they had attended
I believe there would have been a
majority of votes for the retention of
the Profession Tax. Mr Taylor the
assistant Superintendent of Police was
not in town & Mr F. Halke the only
official member who could have attended

are not appear personally from fears
of work in the Dispensary & Mr. R. By
L. Lalabhai Chugal was away from
the town. As I consider that the very
existence of the Municipality depends to
a great degree on the imposition of the
Proportion Tax I have thought it my
duty to bring the matter at length to
your notice.

I have the honor to be,
Sir,
Your most obedient servant
L. Lalabhai Chugal
Vice President

Subd: 115/14

From 1/9/93
To 1/10/93
Subject
Municipality for
the year 1891-92
Revenue
154/193 8.8
Subd: 115/14
Municipality for
the year 1891-92
Revenue
154/193 8.8
Subject
Municipality for
the year 1891-92
Revenue
154/193 8.8

No. 1446

OFFICE OF SANITARY COMMISSIONER,
Madras, 4th December 1890.

No 33

From

The Sanitary Commissioner
for Madras.

23/16

To

The Chief Secretary to Government
Public Department
Fort St. George

Sir,

Enclosure.

I have the honor to report for the infor-
mation of Government that the Mankapur Munis-
cipality has made a provision of Rs. 1648 or 27.9
per cent of income for the Sanitary requirements
of the town. It may be accepted.

Rs. 84 are provided for Vaccination
and the Commissioners employ a 2nd Class Vaccinator
on Rs. 7 only per mensem.

I have the honor to be,
Sir,

Your most obedient servant
M. C. J. J. J.
Sanitary Commissioner for
Madras.

No. 5804

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION,
MADRAS, 14th December 1880.

From

THE DIRECTOR OF PUBLIC INSTRUCTION,

Madras.

To

THE CHIEF SECRETARY TO GOVERNMENT,

Fort Saint George.

I have the honor to submit a letter from the Inspector of Schools, 2nd Division, on the Budget Estimate of the Anandapur Municipality for 1881-82.

2. The school fees are estimated at Rs. 60 against Rs. 100 in the current year's budget and Rs. 82 the actuals of 1879-80. The decrease is probably due to the falling off in attendance.

3. From para 15 of the Presiding Member's letter embodied in G. O. dated 2nd April 1880 No. 679 it is observed that the Commissioners proposed to introduce the combined system into their middle schools from the beginning of the current official year, but from the present Budget it seems doubtful whether it is their intention to carry out the proposal. For, Rs. 50 only is allotted for results grants to these schools in 1881-82, whilst no provision is made for the fixed stipends. Mr. Forster considers that at least Rs. 50 should be assigned for this item in addition to the provision for Results grants and I beg to recommend that the increased allotment may

Recd. 11/12/80
From: Muz. Budget 6/1

The Sanitary Commissioner

for Madras.

To

Off. Secy. Secretary to Govt.

Public Office

Dated 4th

Despatched

Dec. 1880

Received

No. 1446

Enclosures.

Remarking on the Budget
Estimate of the Anandapur
Municipality for 1881-82.

may be made if funds are available. Considering its low attendance the Anglo Vernacular School may for the present be worked as an Upper Primary School, instead of being allowed to profess a weak 2nd class.

4. The provision for pure results grants will, it is hoped, be found sufficient, but the Deputy Inspector recommends that the amount be raised to Rs 70.

I have the honor to be,
Sir,

Your most obed^t. servant,

H. B. J. J.
Director of Public Instruction

2288

Submitting remarks
on the Budget Estimates
of the Anandapur Municipality
for 1881-82

Filed 14th December
Received 21st 1880

No. 2340

50 286/51

2 DEC 30

To
The Chief Secretary to Government,
R. D.
Fort Saint George,
Madras.

From
The Director of Public Instruction,
Madras.

10 00

No. 824

Office of the Inspector of Schools,
Second Division.

Bellary
29th Nov 1880

THE INSPECTOR OF SCHOOLS,

SECOND DIVISION.

To
The Director of Public Instruction
Madras

Sir,

I have the honor to forward the Educational portion of the Budget Estimates of the Anandapur Municipality for the year 1881-82 together with an extract from the Report of the Vice President and a covering letter from the Deputy Inspector of Schools.

2. It is not clear from the Estimates or the Report whether the Municipal schools are to be considered "schools on the Combined system" or not. The Estimates would lead to the conclusion that they are not to be so considered and the Report is not conclusive on this point.

3. Para 5 of G. O. No 679 dated the 2nd of April last taken in connection with G. O. No 2105 dated the 11th instant seems to decide that these are Combined Schools. If this is the case, and the masters are to receive full results grants, at least Rs 100 should be assigned for such grants and an additional Rs 50 for pure results grants to ordinary Pical Schools.

{ 7^o Febrary 1884.

The Chief Secretary
to Government,
Madras.

With reference to Government
Official Memorandum No. 202 dated
the 31st ultimo, Financial Department,
I have the honor to state that the
Anantapore Municipality possesses
no other premises than the Anglo-
Vernacular school house which
was lately transferred to the Com-
missioners, vide Notification
sanctioned by Government in
Government Order No. 546 dated
13th March 1880.

that the value or prime cost of the
School house is estimated at 800 Rupees.

81

I have the honor to be
Sir,

Your most Obedt. Servt.

Secy Collector.

Y.

288
20

1587
 Finl. Revenue Department.
 (Account Buildings)
 Bellary Collector's Office.
 dated 7th February 1881.
 R.D. No 586.
 9 FEB 81

To
 The Chief Secretary
 to Government
 Madras.
 Recd 9 -

11/9/82
 Stating that the Anantapur
 Municipality possesses no
 other premises than the
 Anglo Vernacular School
 house lately transferred to
 them -

Received

Enclosure

Dated
 To,
 The
 No

DEPARTMENT.
 BELLARY COLLECTOR'S OFFICE

120
 FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter :-

From the President, Municipal Commission, Anantapur dated

17th Jan'y 80 No 164 -
 Secretary Municipal Commission dated 14th Decr 80 No 446
 Director of Public Instruction dated 14th Decr 80 No 5804.
 Collector of Bellary dated 16th February 1881 No 536 -
 18th February 1881 No 286

The estimated receipts
 & charges of the Anantapur
 Municipality for 1881-82
 are compared below with the
 sanctioned budget and
 regular estimates for the
 current year :-

Receipts.	Budget 1880-81	Regular estimate 1881-82	Proposed estimate 1881-82
Balance brought forward ..	541	488	447
Rates on Houses and Lands at 5 per cent ..	920	920	920
Taxes on Arts ..	900	583	580
Taxes on Vehicles and Animals as per scales &c. ..	440	440	440
Registration of Carts as per scales for each registration ..	220	220	220
Tolls at 4 th & 5 th Scales District ..	2,400	2,775	2,770
Licenses ..	100	100	100
License Tax ..	580	450	400
Assignments by Government ..	40	40	40
Contribution from Local Funds ..	900	900	900
Fines and Fees ..	150	150	100
Endowments ..	85	85	90
Miscellaneous ..	300	317	350
Loans ..	"	"	"
Advances Recoverable ..	"	"	"
Total ..	7,576	7,468	7,357

Subject &
 Remarks.

Charges

GRANT I.			
New Works.			
Communications ..	"	"	"
Buildings ..	150	150	300
Sanitary and Miscellaneous ..	"	"	"
Repairs.			
Communications ..	150	150	100
Buildings ..	50	50	108
Sanitary and Miscellaneous ..	"	"	"
Establishment ..	"	"	"
Tools and Plant ..	"	"	"
Contributions to Local Funds ..	"	"	"
GRANT II.			
Training Schools ..	350	350	508
Municipal Schools ..	"	"	"
Salary Grants ..	700	631	694
Results Grants ..	"	"	"
Schools on the combined system ..	100	100	50
Inspection (Contribution) ..	"	"	50
Miscellaneous ..	"	"	20
GRANT III.			
Hospitals and Dispensaries ..	800	781	814
Medical College ..	1742	1742	1442
Sanitary Inspection ..	35	70	35
Vaccination ..	"	"	30
Registration of Births & Deaths ..	84	84	84
Conservancy ..	60	60	84
GRANT IV.			
Lighting ..	2230	1779	1780
Markets ..	4157	5735	3455
Choultries ..	680	339	340
Traveller's Bungalow ..	"	"	"
Avenues and Watering Roads ..	"	"	"
Police ..	360	614	360
License Tax ..	580	427	380
Miscellaneous ..	"	"	"
GRANT V.			
Supervision and Management ..	1620	1380	1080
Repayment of Debt ..	601	825	819
Advances Recoverable ..	"	"	"
Refunds ..	"	"	"
Balances ..	54	447	681
Total ..	7576	7468	7657

24

including tolls

A very large proportion of the income is derived from Tolls. I am not sure whether the incidence of taxation is calculated inclusive of these items. But certainly to a very large extent it is not in any sense a tax on the rate payers. *MM*

Surely they must own some premises -

but from the ...

... ..

286/138
23

2. The incidence of taxation calculated on the figures of the regular estimate for the current year is ^{7 annas & 4 pies} One Rupee & ⁵ pies five. Of the maximum taxation capable of being imposed under the Act, 2 1/2 per cent of house rate, one rupee for each cart registration & 1/4 th of 2 Schedule rates remain still unutilized. The available assets of the Municipality on the 31st March 1900 are returned at Rs. 2645. The value of premises & unpaid liabilities are shown as nil in the budget paper.

3. In the regular estimate of charges, the

the entry for sanitary inspection is erroneously omitted.

4. The regular Estimate of receipts shows variations as compared with the sanctioned estimate chiefly under Tax on carts, Tolls & License tax. The decrease in the first item is attributed to the tax having been "fixed on the rental value of the shops of the traders". The Govt. do not understand how this has caused a decrease. The increase under Tolls shows probably that the original Estimate was not framed correctly.

5. The budget Estimate of receipts for 1881-82 has

^{28/2/82, P}
has been prepared on the assumption that the exemption of certain classes from the tax on carts was necessary & that their converse would be sanctioned by Government. The matter has been considered, but the Govt. cannot give their sanction. The tolls, presume also will in all probability be found to be under-estimated, as was the case ~~last year~~ ^{the current year} for
6. There appears a decrease under receipts from Profession tax & Tolls in the figures now sent up, but with the correction just mentioned the decrease will

will probably disappear.
The regular estimate
figures should be re-
tained.

7. Under estimated
charges reductions have
been proposed, especial-
ly under the items of Con-
servancy, Estab^t & Lighting,
with a view to keeping
expenditure within the
reduced estimate of receipts.

The Govt cannot sanction
retrenchments under such
important heads. The
Police charge again cannot
be varied at the pleasure
of the Commr, provision
must be made for 80 percent
of the cost of the force found
necessary for the town.

The

286/158
8. The change just
mentioned will leave
an unallotted balance
of Rs. 600. A sum of 10
percent of the receipts
must be provided in the
budget as a reserve balance.

9. The budget is re-
turned for revision with
reference to the foregoing
remarks.

1000
25.1.86.

Pls send me Acquittance with Budget
Recd Dept
Bd of Revenue
Accty
Secretary
Dy of Public Instr
Insp Genl of Police
Muz Genl with list of Madras
Presd L & B, Bellary &c

Desp 1/3

4 to 81 + 0 - usual v.

286
26
26

286
27

103340,31980/15
+ 322

Boht. of 118801 Mubras.
FINANCIAL.

Nos.	}	188	No.

17/2/81

copy Receipt
R. B. R. B.

Include the value
of the land...
of the... - 11/1/81

Govt. of 1881 Madras.

Final

(26)

to
G.O., 18 Feb. 1881, No. 286.

Nos. 32-36

Meml. Khudgato. The
Budget Estimates of the Andam
Nicobar Survey for 1881/82,
returned for revision with
reference to the remarks of
Govt.