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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finl DEPARTMENT

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Dated	19. 5.	1881/197.

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

19th May 1881, No. 897.

Municipal-Budgets.

Read the following paper:—

From J. H. GARSTIN, Esq., C.S.I., President of the Municipal Commissions, Vizagapatam District, to the Chief Secretary to Government, dated 10th March 1881, No. 186 [Current No. 699].

I have the honor to forward herewith, for the sanction of Government, the Regular Estimate for 1880-81 and the Budget Estimate for 1881-82 of the Bimlipatam Municipality, prepared in accordance with the forms prescribed in G.O., No. 1347, dated 25th April 1877.

2. *Regular Estimate.*—Regular assets of the current year, including the opening balance of Rs. 49, amount to Rs. 11,073 against Rs. 11,020 provided for in the sanctioned budget. The cause of increase is explained in the remarks against the several items in the Statement VI-A. The charges are regularly estimated at Rs. 11,025, against the sanctioned allotment of Rs. 11,020, leaving a balance of Rs. 48 to be carried over to the next year's account. The remarks against the several items account for the increase in the regularly-estimated charges.

3. *Budget for 1881-82.*—A reduction from $7\frac{1}{2}$ to 5 per cent. has been made in the House Tax, while the Rates on Lands and Taxes on Arts have been introduced, together with a 3 per cent. rate on all thatched buildings, whose owners are well-to-do, to meet the deficit occasioned by the above reduction. The gross receipts for the ensuing year have been estimated at Rs. 11,355, which, together with the opening balance of Rs. 49, come up to Rs. 11,404. This amount has been assigned for the several Municipal purposes as under:—

5.54	Grant	I.
5.01	"	II.
46.13	"	III.
14.84	"	IV.
22.79	"	V.
5.69	Balance.	
100.00		

4. As no new works have been anticipated for the ensuing year, the provision under Grant I is reduced to almost half of the last year's grant. The cost of the Municipality on account of the dispensary has been considerably diminished by the contribution of Rs. 75 per mensem from the Provincial Funds towards the salary of the Apothecary under G.O., No. 1165, dated 11th June 1880.

5. A memorandum in explanation of the other items, which need a remark, is appended to the Budget Estimate.

ENCLOSURE No. 1.

From W. ELSEWORTHY, Esq., Vice-President of the Municipal Commission, Bimlipatam, to the President of the Municipal Commissions, Vizagapatam District, dated 13th January 1881, No. 4.

In forwarding the Budget Estimates for 1881-82, I have the honor to state that the Commissioners proposed to reduce the House Tax to 5 per cent., as they consider that the maximum

Received by the Secretary to Government, dated 19th May 1881.

rate, according to the Act, is too great a strain upon the poorer portion of the owners of tiled houses, and they also decide to levy a rate upon all owners of thatched buildings, as great numbers of them are well-to-do people, and have hitherto escaped paying tax; they are now included in the amount shown in the budget at the low rate of 3 per cent.

2. The introduction of the Profession Tax is considered necessary as the tax on houses has been reduced, and to make good the deficiency caused by reduction in the House Tax it will fall very light on petty traders and those receiving small salaries who came under it.

3. The remainder of the budget calls for no particular remark; the receipts will be devoted to the upkeep of roads, drains, &c., and to the benefit of the town generally. A clerk on Rs. 10 per mensem is estimated for in consideration of the extra amount of work caused on account of levying the Profession Tax and taxing thatched buildings.

4. A small increase is made to the salaries of the vaccinatar, road overseer and bill-collector, aggregating for the year to Rs. 78, in consideration of their good conduct and zeal in the performance of their respective duties.

REMARKS ON ESTIMATE FOR 1881-82.

RECEIPTS.

House Tax.—This tax has been reduced from 7½ to 5 per cent., and the Profession Tax restored to meet the deficiency by the above reduction. A tax at the rate of 3 per cent. has also been put on all thatched houses, there being a number of well-to-do occupiers.

Tax on Arts.—This tax is restored on account of the reduction in the House Tax, and it is expected will bring in more than the deficiency, which will be caused by the above reduction, advised by Government in their Order, dated 31st March 1879.

Tax on Lands.—There being a quantity of land under cultivation, and gardens producing fruit, cocoanut, &c., the Commissioners advise the levying of this tax.

The contribution of Rs. 900 from Provincial Funds is entirely left out, the same being half the Medical Officer's salary.

CHARGES.

Grant I—1. New Works.—No new works seem necessary during the ensuing year.

2. *Repairs* calls for no remark.

Grant II—4. Results Grants.—Last year's provision is repeated.

6. *Inspection.*—(a.) *Contribution to Local Funds.*—Two years' contribution was paid during the current year. Hence the decrease in the budget for 1881-82.

Grant III—1. Hospitals and Dispensaries.—(a.) *Establishment.*—A slight increase is made in the pay of the peon and nurse. The salary of the Apothecary attached to the Municipal Dispensary is Rs. 150, of which Rs. 75 are contributed by the Government under G.O., No. 1165, dated 11th June 1880, while the remainder only is met from Municipal Funds. Dresser's pay has been raised under G.O., No. 1320, dated the 8th July 1880.

Items c., d., e. call for no remark, being of a fluctuating nature.

2. *Vaccination.*—(a.) *Establishment.*—The excess is owing to the increase in the pay of the vaccinatar attached to the Municipality.

4. *Conservancy.*—An overseer on Rs. 10 per mensem is entertained on account of the extension and also of several new streets having been opened out in the town. Hence the increase.

Grant IV—6. Dieting Lunatics.—Two lunatics died. Hence the decrease.

7. *Police Allowances.*—The Police charge is increased according to the estimate received from the Police Department.

Grant V—(a.) Establishment.—As there will be much extra work entailed on the office by the introduction of professional, and tax on thatched houses which form the greatest number of habitations, the Secretary's pay has been put on its former footing, viz., Rs. 40 per mensem, which it is hoped will meet with the approval of Government.

1. *Office.*—An increase is also made in the salaries of the clerks attached to the office.

2. *Collection.*—The salary of the bill-collector is raised by Rs. 2.

VIZAGAPATAM,
March 1881.

(Signed) J. N. ATKINSON,
for President, Municipal Commission.

ORDER THEREON, 19th May 1881, No. 897.

The estimated receipts and charges of the Bimlipatam Municipality for 1881-82 are compared below with the sanctioned and regular estimates for 1880-81:—

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balance brought forward	490	50	—80
Rates on Houses and Lands, at 5 per cent. ..	2,700	2,900	2,250
Taxes on Arts	200	180	180
Tax on Vehicles and Animals, at C Schedule rates ..	150	160	160
Registration of Carts, at Rs. 2 per year per cart. ..	4,200	4,200	4,120
Tolls at half the D Schedule rates	10	10	10
Licenses	840	570	500
License Tax	10	10	10
Assignments by Government	300	300	300
Contribution from Local Funds	30	20	30
Fines and Fees	1,860	2,070	1,920
Endowments	230	500	270
Miscellaneous			
Total	11,020	10,970	11,170

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications		500	..
Sanitary and Miscellaneous		410	..
Repairs—			
Communications	750	550	440
Buildings	240	160	100
Sanitary and Miscellaneous	250	50	90
GRANT II.			
Salary Grants	240	240	240
Results Grants	300	210	300
Inspection (Contribution)	40	60	30
GRANT III.			
Hospitals and Dispensaries	3,300	2,780	2,830
Medical College	50	50	50
Sanitary Inspection	..	50	50
Vaccination	150	150	170
Conservancy	2,000	2,520	2,260
GRANT IV.			
Lighting	160	60	160
Avenues and Watering Roads	40	80	50
Police	1,320	1,100	1,320
License Tax	790	540	480
Miscellaneous	360	220	160
GRANT V.			
Supervision and Management	1,030	1,220	1,380
Refunds	..	100	100
Balances	..	—80	960
Total	11,020	10,970	11,170

2. Excluding Tolls, the incidence of taxation according to the regular estimate is Annas 5-11 per head of population. The available sources of taxation which remained unutilised are (1) "Tax on Arts, &c.," (2) Fee of Rs. 2 per annum on the "Registration of Carts," and (3) half the D Schedule rates under "Tolls." The assets of the Municipality at the close of 1879-80 amounted to Rs. 12,180, including Rs. 12,130, value of premises; and the unpaid liability on the same date was nil.

3. In the regular estimate the item "Advances recoverable" will, in the absence of explanation, be included under "Miscellaneous" and limited to the actual receipts during the first eight months of the year, viz., Rs. 150. The License Tax collections paid to Government should be shown under Grant IV and not under Grant V. The

provision for the Medical College should be Rs. 50 instead of Rs. 70, and a corresponding entry should be made under "Sanitary Inspection." The expenditure of Rs. 506 on tanks and wells had no place in the original estimates. The distinct items "Contribution to the Controlling Establishment" and to the "Government Secretariat" under Grant V should be explained.

4. It is observed that no rate appears to have been levied on lands during the year; this is irregular, and full explanation should be furnished in the annual report. A charge of Rs. 914 appears under Grant I, "New Works," for which neither provision was made nor subsequent sanction obtained; the explanatory remark that "the new works were proposed but not carried into effect" is not intelligible.

5. In the budget estimate for 1881-82 the item "Advances recoverable" should be struck out from both sides of the account: and the balance carried forward from the regular estimate should be *minus* 80 with reference to the alterations indicated in paragraph 3. The contribution to the Medical College should be entered at Rs. 50, not Rs. 540, which has apparently been arrived at by calculating it at 5 per cent. of the receipts instead of decimal 5 per cent. as directed by G.O., dated 25th January 1878, No. 147, Financial. This item should appear under Grant III, not Grant V. The contribution to Local Funds (Rs. 50) under Grant III, Hospitals, should be explained. For Sanitary inspection a provision similar to that for the Medical College should be made, viz., Rs. 50, under G.O., dated 21st October 1879, No. 1537, Public. The remark on the regular estimate regarding the provision for "Controlling Establishment" applies also to the corresponding entry in the budget for 1881-82.

6. The "Rate on Houses and Lands" is proposed to be reduced from $7\frac{1}{2}$ to 5 per cent. on the ground that the maximum rate imposes too great a strain upon the poorer portion of the owners of tiled houses. To avoid the deficit which this reduction will cause, the Commissioners recommend the levy of the Tax on Arts, &c. A house-rate at 3 per cent. on all thatched buildings and the levy of the land-rate for the first time are also proposed. As to these arrangements the Government observe that the house-rate is intended by the Legislature to be uniform, not varying according as houses are tiled or thatched, the distinction not being recognised by the Act; that the necessary relief to the thatched house-owners will be obtained from the reduced valuation which must precede assessment; and that the omission to levy the land-rate in former years was illegal, the Act contemplating the contemporaneous levy of the house and land rates. These imposts will accordingly be levied at the uniform rate of 5 per cent. Sanction for the imposition of the Profession Tax has been already conveyed by telegram dated 31st March 1881. The slight increases to the pay of various Municipal servants are sanctioned, but it should be borne in mind that the charges of supervision ought not to exceed 10 per cent. of the receipts.

7. The balance at the close of the year will be Rs. 960.

8. The budget estimate figures on which ever side of the account should invariably be entered in round numbers.

9. With the above remarks the Right Honorable the Governor in Council passes the budget of the Bimlipatam Municipality for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Bimlipatam.

- " Revenue Department.
- " Board of Revenue.
- " Accountant-General.
- " Sanitary Commissioner.
- " Surgeon-General with the Government of Madras.
- " Director of Public Instruction.
- " Inspector-General of Police.
- " President of the Local Fund Boards, Vizagapatam District.

Gobt. of (1881) Madras
FINANCIAL.

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

Dated May, 19th.

Issued

Recd.

Encl.

G.O., 19th May 1881, No. 897.

MAY.

Municipal—Budgets—Budget Estimate of the
Bimlipatam Municipality for 1881-82, reviewed.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

19 May 1881, No. 897
Municipal—Budgets.

Read the following paper :—

No. From J. H. GARSTIN, Esq., C.S.I., President of the Municipal Commis-
sions, Vizagapatam District, to the Chief Secretary to Government, dated 10th
March 1881, No. 186 [Current No. 699].

I have the honor to forward, herewith, for the sanction of Government, the
Regular Estimate for 1880-81 and the Budget Estimate for 1881-82 of the Bimlipatam
Municipality, prepared in accordance with the forms prescribed in G.O., No. 1347,
dated 25th April 1877.

2. *Regular Estimate.*—Regular assets of the current year, including the opening
balance of Rs. 49, amount to Rs. 11,073 against Rs. 11,020 provided for in the sanc-
tioned budget. The cause of increase is explained in the remarks against the several
items in the Statement VI-A. The charges are regularly estimated at Rs. 11,025,
against the sanctioned allotment of Rs. 11,020, leaving a balance of Rs. 48 to be
carried over to the next year's account. The remarks against the several items
account for the increase in the regularly-estimated charges.

3. *Budget for 1881-82.*—A reduction from $7\frac{1}{2}$ to 5 per cent. has been made in
the House Tax, while the Rates on Lands and Taxes on Arts have been introduced,
together with a 3 per cent. rate on all thatched buildings, whose owners are well-to-do,
to meet the deficit occasioned by the above reduction. The gross receipts for the
ensuing year have been estimated at Rs. 11,355, which, together with the opening
balance of Rs. 49, come up to Rs. 11,404. This amount has been assigned for the
several Municipal purposes as under :—

5.54	Grant	I.
5.01	"	II.
46.13	"	III.
14.84	"	IV.
22.79	"	V.
5.69	Balance.	
100.00		

4. As no new works have been anticipated for the ensuing year, the provision
under Grant I is reduced to almost half of the last year's grant. The cost of the
Municipality on account of the dispensary has been considerably diminished by the
contribution of Rs. 75 per mensem from the Provincial Funds towards the salary of
the Apothecary under G.O., No. 1165, dated 11th June 1880.

5. A memorandum in explanation of the other items, which need a remark, is
appended to the Budget Estimate.

ENCLOSURE No. 1.

From W. ELSEWORTHY, Esq., Vice-President of the Municipal Commission, Bimlipatam, to the President of the Municipal Commissions, Vizagapatam District, dated 13th January 1881, No. 4.

In forwarding the Budget Estimates for 1881-82, I have the honor to state that the Commissioners proposed to reduce the House Tax to 5 per cent., as they consider that the maximum rate, according to the Act, is too great a strain upon the poorer portion of the owners of tiled houses, and they also decide to levy a rate upon all owners of thatched buildings, as great numbers of them are well-to-do people, and have hitherto escaped paying tax; they are now included in the amount shown in the budget at the low rate of 3 per cent.

2. The introduction of the Profession Tax is considered necessary as the tax on houses has been reduced, and to make good the deficiency caused by reduction in the House Tax it will fall very light on petty traders and those receiving small salaries who came under it.

3. The remainder of the budget calls for no particular remark, the receipts will be devoted to the upkeep of roads, drains, &c., and to the benefit of the town generally. A clerk on Rs. 10 per mensem is estimated for in consideration of the extra amount of work caused on account of levying the Profession Tax and taxing thatched buildings.

4. A small increase is made to the salaries of the vaccinator, road overseer and bill collector, aggregating for the year to Rs. 78, in consideration of their good conduct and zeal in the performance of their respective duties.

REMARKS ON ESTIMATE FOR 1881-82.

RECEIPTS.

House Tax.—This tax has been reduced from 7½ to 5 per cent., and the Profession Tax restored to meet the deficiency by the above reduction. A tax at the rate of 3 per cent. has also been put on all thatched houses, there being a number of well-to-do occupiers.

Tax on Arts.—This tax is restored on account of the reduction in the House Tax, and it is expected will bring in more than the deficiency, which will be caused by the above reduction, advised by Government in their Order, dated 31st March 1879.

Tax on Lands.—There being a quantity of land under cultivation, and gardens producing fruit, cocoanut, &c., the Commissioners advise the levying of this tax.

The contribution of Rs. 900 from Provincial Funds is entirely left out, the same being half the Medical Officer's salary.

CHARGES.

Grant I—1. New Works.—No new works seem necessary during the ensuing year.

2. *Repairs* calls for no remark.

Grant II—4. Results Grants.—Last year's provision is repeated.

6. *Inspection*—(a.) *Contribution to Local Funds.*—Two years' contribution was paid during the current year. Hence the decrease in the budget for 1881-82.

Grant III—1. Hospitals and Dispensaries—(a.) *Establishment.*—A slight increase is made in the pay of the peon and nurse. The salary of the Apothecary attached to the Municipal Dispensary is Rs. 150, of which Rs. 75 are contributed by the Government under G.O., No. 1185, dated 11th June 1880, while the remainder only is met from Municipal Funds. Dresser's pay has been raised under G.O., No. 1320, dated the 8th July 1880.

Items c., d., e. call for no remark, being of a fluctuating nature.

2. *Vaccination*—(a.) *Establishment.*—The excess is owing to the increase in the pay of the vaccinator attached to the Municipality.

4. *Conservancy.*—An overseer on Rs. 10 per mensem is entertained on account of the extension and also of several new streets having been opened out in the town. Hence the increase.

Grant IV—6. Dieting Lunatics.—Two lunatics died. Hence the decrease.

7. *Police Allowance.*—The Police charge is increased according to the estimate received from the Police Department.

Grant V—(a.) Establishment.—As there will be much extra work entailed on the office by the introduction of professional, and tax on thatched houses which form the greatest number of habitations, the Secretary's pay has been put on its former footing, viz., Rs. 40 per mensem, which it is hoped will meet with the approval of Government.

1. *Office.*—An increase is also made in the salaries of the clerks attached to the office.

2. *Collection.*—The salary of the bill collector is raised by Rs. 2.

(Signed) J. N. ATKINSON,
for President, Municipal Commission.

VIZAGAPATAM,
March 1881.

Exd. J. Wright.

Local Fund Board's Office
Vizagapatam.

No 186.

Encl: 4

Dated 10 March 1881.

Recd 11th March 1881

From

J. H. Garstin Esquire,
C. S. I.

President M.C.
Vizagapatam.

To The Honorable R. Dandson,
C. S. I.
Chief Secretary to Government
Fort Saint George.

Sir,

I have the honor to forward herewith for the sanction of Government the Regular Estimate for 1880-81 and the Budget Estimate for 1881-82 of the Bimlipatam Municipality prepared in accordance with the forms prescribed in G.O. No. 1347

1347 dated 25 April 1877.

2. Regular assets of the current year including the opening balance of Rs 49, amount to Rs 11,073 against Rs 11,020, provided for in the Sanctioned Budget. The cause of increase is explained in the remarks against the several items in the Statement II A. The Charges are regularly estimated at Rs 11,025 against the Sanctioned allotment of Rs 11,020, leaving a balance of Rs 48 to be carried over to the next year's account. The remarks against the several items, account for the increase in the Regularly Estimated Charges.

Budget for
1881-82.

3. A reduction from $7\frac{1}{2}$ to 5 per cent has been made in the House Tax, while the rates on lands and taxes on arts have been

been introduced, together with a 3 per cent rate on all thatched buildings, whose owners are well-to-do, to meet the deficit occasioned by the above reduction. The gross Receipts for the ensuing year have been estimated at Rs 11,355, which together with the opening balance of Rs 49 come up to Rs 11,404. This amount has been assigned for the several Municipal purposes as under:-

5. 54	Grant I.
5. 01	Grant II
46. 13	Grant III
14. 84	Grant IV
22. 79	Grant V
5. 69	Balance
100. 00	

4. As no new works have been anticipated for the ensuing year, the provision under Grant I is reduced to almost half of the last year's grant.

The

The cost of the Municipality
on account of the Dispensary
has been considerably diminished
by the Contribution of Rs 75 per
mensem from the Provincial
Funds, towards the Salary of the
Apothecary under G. O No 1165
dated 11th June 1880.

A memo in explanation of
the other items, which need
a remark is appended to the
Budget Estimate.

I have the honor to be,

Sir,

Your Most Obedient Servant

J Matheson
for President M.C.

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11/6/80 No 1165
17/5/80 No 1000

(1881) Finl. Department.

From (Cont- Budget Est.)

The President & Co.

Visagapatam District

To

The Chief Secretary
to Government.

Fort Saint George.
R. D.

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No 186
Enclosures (4).

Dated 10th March 1881.

Despd 11th March 1881.

Recd. 18

No. 699

Subject.

Bimlipatam Municipality-

Forwarding the Regular

Estimate for 1880-81 and the

Budget Estimate for 1881-82

of the -

no 699 of 81

FINANCIAL DEPARTMENT.

897
8

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter
from the President, Municipal Commission, Bimlipatam dated

10th March 1881 No. 186.

ORDER. 19th May 1881, No. 897.

The estimated
receipts & charges of the
Bimlipatam Municipality
for 1881-82 are compared
below with the sanctioned
and regular estimates
for 1880-81-

Receipts.	Budget 1880-81	Regular Estimate 1880-81	Proposed Estimate 1881-82
Balance brought forward	490	50	50
Rates on Houses and Lands at 5 percent	2700	2900	2250
Taxes on Arts			1500
Taxes on Vehicles and Animals at 2 schinle paise	200	150	150
Registration of Carts at 2 Rs per year per cart	150	160	160
Tolls at half the 2 schinle paise	4200	4200	4120
Licenses	10	10	10
Licence Tax	840	570	500
Assignments by Government	10	10	10
Contribution from Local Funds	300	300	300
Fines and Fees	30	20	30
Endowments	1860	2070	1920
Miscellaneous	230	565	270
Loans			
Advances Recoverable			
Total	11020	10970	11170

Charges.			
GRANT I.			
New Works.			
Communications		500	
Buildings			
Sanitary and Miscellaneous ..		1410	
Repairs.			
Communications	750	550	1440
Buildings	240	160	100
Sanitary and Miscellaneous ..	250	50	90
Establishment			
Tools and Plant			
Contributions to Local Funds ..			
	1240	1670	630
GRANT II.			
Training Schools			
Municipal Schools			
Salary Grants	240	240	240
Results Grants	300	210	300
Schools on the combined system			
Inspection (Contribution) ..	40	60	30
Miscellaneous			
	580	510	570
GRANT III.			
Hospitals and Dispensaries ..	3300	2750	2830 ✓
Medical College	50	50	50
Sanitary Inspection		50	50
Vaccination	150	150	170 ✓
Registration of Births & Deaths			
Conservancy	2000	2520	2260 ✓
	5300	5550	5360
GRANT IV.			
Lighting	160	60	160
Markets			
Choultries			
Traveller's Bungalow			
Avenues and Watering Roads.	40	80	50
Police	1320	1100	1320
Licence Tax	790	540	480
Miscellaneous	360	220	160
	2670	2000	2170
GRANT V.			
Supervision and Management.	1030	1220	1380
Repayment of Debt			
Advances Recoverable		100	100
Refunds		-80	960
Balances			
Total	11,020	10,970	11,170

12 percent
122

297 20
2. Excluding Tolls,
the Incidence of tax-
ation according to the
Regular estimate is
annas 5-11 per head of
population. The available
sources of taxation
which remained unuti-
lised when the last
budget was sanctioned
were (1) "Tayan art" (2) Fee
of Rs 2 per annum on
the "Registration of Carts"
and (3) ~~half~~ half
the D Schedule rates
under "Tolls". The assets
of the Municipality
at the close of 1879-80
amounted to Rs 12,180
including Rs 12,130 value
of premises and the
unpaid liability on
the

The same date was nil.

3. In the Regular estimate the item "Advances recoverable" will in the absence of any explanation be included under "Miscellaneous" and limited to the actual receipts during the first 8 months of the year viz Rs 150.

The License Tax Collections paid to Govt. should be shown under Grant IV ^{or V} instead of under Grant V.

~~and~~ The provision for the Medical College should be Rs 50 instead of Rs 70 and a corresponding entry should be made under "Sanitary Inspection".

The estimated expenditure of Rs 506 on Tanks and

897
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and wells had no place in the original estimates. The ^{distinct} ~~item~~ Contribution to the Controlling Establishment ^{to the Government Secy} under Grant V should be explained, as it is ~~distinct~~ ^{disconnected} from the ~~leading~~ ^{leading} Contribution to Government Secretariat.

4. The increase in the Regular estimate under House Tax as compared with the sanctioned budget is not satisfactorily explained ^{it is noted} ~~it is noted~~ that no rate ^{appears to have been} ~~was~~ levied on ~~the~~ lands during the year; ^{this is irregular and} ~~for which~~ full explanation should be furnished in the annual report.

A charge ^{appears} of Rs 914 under Grant I

Grant I "New Works"
for which no provision was
~~cannot be recovered~~
made nor subsequent sanction obtained;
with the explanatory
~~furnished in the remark~~
~~column~~ that "the new
works were proposed
but not carried into
effect." ^{it is not intelligible} Expenditure
to the extent of Rs 314
was incurred in the
first eight months of
the year although
no provision in the
sanctioned budget
was made for it.

5. In the budget
estimate for 1881-82 the
item "Advances recoverable"
should be struck out
from ~~the~~ both sides
of the account and the
balance ~~be~~ carried
forward from the
Regular estimate

Should

3)

⁸⁹⁷/₁₁ ⁴⁸/₁₀
Should be minus 80
with reference to the alter
=ations indicated in
para 3. The contribu-
tion to the Medical
College should be
entered at Rs 50 not
Rs 540 which has appar-
ently been arrived at
by calculating it at
5 per cent of the receipts
instead of decimal
5 per cent as directed
by G. O. 25th January 1878
No 147 Financial. This
item should appear
under Grant III not
Grant V. The ~~Medical~~ Contri-
=bution to Local Funds
(Rs 50) under Grant III Hospitals
should be explained.
For Sanitary Inspection
a provision similar
to

to that for the Medical
College should be made
viz Rs 50 under G. A
21st October 1879 No 1537
Public. The remarks
on the Regular esti-
mate regarding the
provision for "Contracting
Establishment" applies
also to the ^{corresponding entry in the} budget for
1881-82.

6. The "Rate on houses
and lands" is proposed
to be reduced from $7\frac{1}{2}$
to 5 per cent on the
ground that the maxi-
mum rate imposes
too great a strain upon
the poorer portion of
the owners of ~~the~~ tiled
houses. To avoid the
deficit which this
reduction will cause,
the Commissioner
recommend

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12 50

recommend the levy
of the tax on ~~Arts~~ ^{Arts} ~~rea~~
A house rate at 3 per
cent on all thatched
buildings and the
levy of the land rate
for the first time
are also proposed
as to
In approving of these
arrangements generally,
the Government must
observe that the trans-
fer of municipal
burdens from property
holders to those engaged
in trades and professions
requires fuller expla-
nation than has been
afforded; that the
house rate is intended
by the legislature
to be uniform not
varying

varying according as
~~the~~ houses are tiled
or thatched, the
distinction not being
recognised by the act;
that the necessary
relief to the thatched
house owners will be
obtained from the
reduced valuation
which must precede
assessment, and that
the omission to levy
the land rate in
former years was ille-
gal, ~~as~~ the act con-
templating the contem-
poraneous levy of the

house and land rates. These imports will accordingly
be sanctioned for the im- be levied at the uniform
sition of the Profession rate of 5 percent.

Day was already con-
veyed by telegram
dated 31st March 1887.

The

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The increases ~~proposed~~
to be given to the pay
of various ^{Municipal} servants
of the Municipality
are sanctioned, but
it should be borne
in mind that the
charges of supervision
ought not to exceed
if possible 10 percent
of the receipts.

9. The balance at
the close of the year
will be Rs 960.

10. The budget esti-
mate figures on which
ever side of the account
should invariably
be entered in round
numbers.

11. With the above
remarks

Remarks the right
Honorable the Governor
in Council passes the
Budget of the Bimlipatam Municipality
for 1881-82

[Signature]

[Signature]

Sept 9/6

1880

- The President Muni
- Comm^r Bimlipatam
- Revenue Depart^t
- Board of Revenue
- Accountant Genl
- Sanitary Commis^r
- Surgeon Genl with
the Gov^t of Madras
- Director of Public Instⁿ
- Inspector Generaly
Police
- President L.F. D.S.
- Vizajapatam D^r

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Principal Budget
for 1881-82

699

Cont. of (1880) *My* adras.
 FINANCIAL.

Dated	To	188	No	Nos.
Recd.				

897
 15

2 1/2 cny

2/19-5
1/14-5

22-477

Govt. of 1881 Madras.

7mb

DISPOSED OF

19 MAY 81

BY G.O. NO. 897

(15)

Worries

Annual Budgets.

Budget estimate
of the Brimlipatam
mining. for 1881/82,
revised.