L. & M. 1,000—13-2-96.

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 2149 M.

DATED 14-12-98

INDEXED.

[Despatch Abstract.]

Budget — Passing orders on the explanation of the points noticed in the review of the Cuddapah municipal — for 1898-99.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

No. 2921-M.

LOCAL AND MUNICIPAL DEPARTMENT:

ORDER: No 2149 Mins 8 14/12/98

RA 11.12.98

The delay of nearly eight months in revising, with reference to the amended Schedule A attached to the District Municipalities Act, the assessments under the tax on arts in 1897-98 is very unsatisfactory, and the method finally adopted for carrying out this revision was arbitrary and [redacted] improper. The Municipal Council should see that the assessments of this tax are correctly revised in the current year.

2. The explanation offered by the Chairman of his omission to revise the house tax registers in 1897-98 cannot be considered adequate, and the method adopted by him of fixing the annual value of buildings at a certain percentage rate on their actual or estimated value is opposed to Section 65(1) of the Act. The Chairman is requested to see that the revision of the registers, which is said to be now in progress, is completed before the close of the current year, so that under Section 66(3) of the Act the revised assessments may be adopted from the beginning of the next financial year.

3.

3. As the Municipal Council does not propose to raise the rate of the water tax in the current year, the estimated income under this head in the budget for 1898-99 will be reduced from Rs.5,500 to Rs.4,000. In view, however, of the annual expenditure of about Rs.8,000 on water supply and of the unsatisfactory state of the municipal finances, the Government considers it desirable that the rate of this tax should be raised so that the revenue derived from it may cover the expenditure on water supply. The Municipal Council is therefore requested to consider the matter carefully when framing its budget for the ensuing year.

4. The Chairman's suggestion that a sum of Rs.1,600 may be allotted for the excavation and extension of the Bugga springs, from the provision of Rs.3,400 for "Repairs-Communications" cannot be approved, as any available savings under this head will be required to meet the large deficit anticipated in the municipal funds at the close of the year. If, however, the Municipal Council considers this work absolutely necessary it should raise a loan in the open market.

5. The sanction of Government should be obtained without delay for the temporary entertainment of the ward attendant on Rs.7 for the Municipal hospital and of the servant on Rs.6 for the slaughter house.

To

The Chairman, Municipal Council, Cuddapah,

through the Collector.

No. 24, 21-M. of 98

LOCAL AND MUNICIPAL DEPARTMENT

Points noticed in the Review of the Cuddapah Municipal Report for 1898-99

FOR ORDERS:

In its budget for the year 1898-99, the Municipal Council of Cuddapah estimated its income under the tax on arts in that year at Rs.4,000 against Rs.4,800 in the revised estimate for 1897-98 and stated that this decrease of Rs.800 was apprehended owing to the revision of assessments under the revised schedule A attached to the Act. The revenue from the tax on buildings and the water tax was put down at Rs.11,000 and Rs.5,500, respectively, against Rs.10,000 and Rs.4,000 in the revised estimate for 1897-98, as these taxes were to be revised in 1898-99. The Chairman stated that, as the expenditure on account of water works was three times as much as the revenue derived from the water tax, it was under contemplation to raise the rate of that tax so as to make the revenue derived therefrom bear at least an appreciable proportion to the expenditure. Provision was also made in the budget for the appointment of a Secretary on Rs.100 per mensem, but the Chairman observed

observed that in the existing state of the Municipal finances, in consequence of which it was not possible to provide for the usual annual payment of Rs.2,000 towards the sinking fund of the water works loan, the Council would feel considerably relieved, if it was spared the necessity of appointing a Secretary for another year.

F. Vide para. 3 of G.O. No. 644 M. dated 24-3-98.

2. In forwarding this budget, the Collector observed (Vide paras 3 to 5 of his endorsement) that, as the amendment of the District Municipalities Act came into force in 1897-98, the Chairman's explanation of the reduction in the income from the tax on arts in 1898-99 as compared with 1897-98 could not be accepted, and that the Chairman had therefore been asked to explain the cause of the decline more fully, that the Chairman's explanation of the omission to revise the assessments of the tax on buildings was unsatisfactory and that he was asked to report what steps had been taken to carry out the orders of Government in the matter, and that, as the proposed increase in the taxes on buildings and lands was desirable and even necessary, he asked the Chairman to obtain the report of the Sub-committee which had been appointed to consider the matter without delay and to submit a special report to Government together with the Council's resolution on the subject. In regard to the question of appointing a Secretary, the Collector remarked (Vide para.7 of his endorsement) that the reasons given by the Council for postponing the appointment of Secretary for another year were insufficient, that as the Chairman's carriage allowance of Rs.50 per mensem would be discontinued and the pay of the manager reduced from Rs.60 to Rs.35 per mensem, the additional amount required to meet the Secretary's pay of Rs.100 was only Rs.25 per mensem, and that by a careful revision of the tax on buildings and the water tax and with increased revenue expected from the lease of tolls and markets, it would be possible to provide for the salary of the Secretary as also for the investment of the sinking fund on account of the water works loan. He, however, observed that before he could express a decided opinion on this point the budget should be revised with reference to his remarks and that he had called on the Chairman to do this.

G.

3. The Government thereupon (Vide para.3 of G.O. No.644 M., dated 24th March 1898), while drawing the attention of the Municipal Council to the remarks of the Collector in paras.3 to 5 of his endorsement, awaited the explanation and report referred to therein and pointed out that its sanction should be obtained to the proposed increase in the rate of the water tax. The Government also agreed in the remarks of the Collector in para.7 of his endorsement regarding the appointment of Secretary and requested the Municipal Council to expedite the report called for in para.2 of G.O. No.131 M., dated 18th January

H. Vide para. 4 (b) of G.O. No. 644 M. 24-3-98

January 1898 regarding the powers to be delegated to the Secretary.

4. The Chairman now submits through the Collector his reply to G.O. No.644 M, dated 24th March 1898. The Chairman's reply to the several points and the Collector's remarks thereon are dealt with below seriatim:-

(1) In regard to the reduction of Rs.800 expected in the income from the tax on arts in 1898-99, the Chairman explains that the profession tax was levied in the beginning of 1897-98 under Act IV of 1884, with reference to particular professions and occupations, that the appeals which were presented against the assessments in May and June 1897 came on for disposal before the Council only on the 20th January 1898, when the amendment Act III of 1897 imposing the profession tax with reference to incomes had come into force, that although Government in its order No.1313 M, dated 31st May 1897 had decided that the profession tax in 1897-98 should be regulated and revised in accordance with the provisions of the new act, yet as it was not possible to make a detailed revision of the tax so late in the year, it was resolved by the then ex-officio Chairman on the advice of the Councillors to assess persons who were formerly paying Rs.3 to a tax of Rs.4 and those paying Rs.6 to a tax of Rs.8 and to retain this classification until reasons were shown by the assessees

for reduction or correction, that in consequence of this many appeals (306) were presented against the assessments which were nearly disposed of by the Council on the 25th March 1898, that the actual realisations under this head could not therefore be more than Rs.4,200 against the revised estimate of Rs.4,800, and that the sum of Rs.4,000 was adopted in the budget for 1898-99 with reference to this figure. He apprehends that the income under this head in 1898-99 will be considerably less than even Rs.4,000 as there are not many people in the town getting a large income and as there is a general failure of trade, especially among the cloth merchants, oil mongers, grain merchants &c., owing to the unfavourable character of the season. The Collector observes that, as the Government had directed so early as 31st May 1897 that the assessments of the arts tax in 1897-98 should be revised according to the provisions of the new act, there was no reason why the Council should have delayed revising the assessments until 20th January 1898, i.e. for about eight months, that the classification adopted by the Council was arbitrary and not in accordance with the new act, that the Chairman's statement that there is a general failure of trade among grain merchants is not in accordance with facts, as it is the grain merchants that made good profit owing to high prices.

The

The delay in the revision of the assessments in accordance with the revised schedule was reprehensible and the way in which the assessments were fixed was most improper. The Municipal Council may now be directed to see that the assessments are properly fixed with reference to the revised schedule A.

(2) Regarding the revision of the house tax registers, the Chairman states that there is no order of Government directing the revision of assessment on buildings in 1898-99, that steps could not be taken at once to revise the house tax assessments as required in para.3 (1) of G.O. No.2192 M, dated 9th October 1897, as the rent value of houses had fallen enormously during the famine, that the work was therefore postponed for the current year and that the registers are now being revised, the rental value of houses being increased from 8 to 9 per cent of their actual or estimated cost. He however adds that considering the deserted and dilapidated state of many of the houses in the town it is not possible that the income under this head will at all exceed the estimate. The Collector while pointing out that the Chairman's assertion that there is no order of Government directing the revision of the assessment on buildings during 1898-99 is not correct, as in G.O. No.2192 M, dated 9th October 1897 the Government directed that the house tax registers which were already five years old should be revised at a very early date,

observes that the Chairman's statement that the revision of the assessments on buildings was not taken up as the rent value of houses had fallen enormously owing to famine is much exaggerated, as the town of Cuddapah was not seriously affected by famine, but that as it is stated that the registers are now under revision the Chairman may be asked to see that that is done without further delay.

The reason assigned by the Chairman for the omission to revise the house tax registers in 1897-98 is not satisfactory. The method adopted of assessing the annual value of buildings, at a certain percentage rate on their actual or estimated cost, is also opposed to Section 65 (1) of the Act. This may be pointed out to the Chairman and he may be directed to see that the revision which is stated to be now in progress is completed, before the close of the current year, so that under Section 66(3) of the Act, the revised assessments may have effect from the beginning of the next financial year.

(3) In regard to the enhancement of the water tax, the Chairman states that on account of the failure of rains the water supply at the Bugga springs has materially failed, that the springs were inspected last year by the Assistant Sanitary Engineer who was of opinion that the springs and gallery should be excavated and extended at a cost of Rs.1,600, that the work has, however, not yet been undertaken, that

the

the precariousness of the water supply makes it inopportune to increase the water tax and that the Council has expressed the opinion that it will be oppressive to increase the tax even in the ensuing year. He suggests that the cost of the excavation and extension of the Bugga springs, which is a very necessary and emergent work may be ordered to be met from the allotment of Rs.3,340 for Repairs to Communications. The Collector is inclined to agree with the Council that, owing to the present unfavourable season and the very short water supply, the water tax should not be increased in the current year, and states that if the Bugga springs are replenished in the North-East Monsoon the tax may be raised in the next year. The water tax is now levied in this town at three per cent on the annual value of buildings and lands and the income derived from it amounts to about Rs.4,000 against an expenditure of about Rs.8000 on water works establishments, &c, and the payments towards the sinking fund and interest on account of the water works loan. The Council's finances are now in a bad way and it has been unable to provide for the usual payment towards the sinking fund in the year 1897-1898. It appears therefore to be necessary that the rate of the water tax should be enhanced, so that the revenue therefrom may cover the expenditure on water supply. The Council may be asked to consider this matter carefully in framing the budget for the

	Rs.
Establishment	1320
Contingencies	1200
Works	1000
Annual payment on account of the Municipal loan of Rs.9,695	578
Investment in Sinking Fund on account of the Open market loan of Rs.5000 & interest on the loan	400
Total	8098

the ensuing year. As regards the proposal to divert a portion of the allotment for "Repairs. Communications" towards meeting the cost of the extension and excavation of the Bugga springs, it is observed from the statement submitted by the Chairman with reference to G.O. No.2031 L, dated 22nd October 1898 that the savings anticipated under this head amount only to Rs.650 and that even this amount will not be available for allotment for other purposes as there will be a large deficit in the Municipal funds which had to be met from such savings. If the Municipal Council considers that the work of excavation and extension of the Bugga springs is so very urgent, the best course will be for it to raise a loan in the open market.

(4) Regarding the appointment of a Secretary, the Chairman points out that as there will be a decrease of Rs.550 in the receipts and an increase of Rs.1,170 in the expenditure, the accounts of the year will close with a deficit of Rs.1,060 against a balance of Rs.660 anticipated in the budget, that owing to this paucity of funds the annual investment on account of sinking fund for the water works loan was not made in 1897-98, that a sum of Rs.3,743 has to be paid in the current year on account of expenditure which was incurred last year but which was not then paid for want of funds, and that in view of these circumstances, the Council resolved on the 14th June 1898 to postpone the appointment of Secretary for another year. The

Collector

Collector, however, states that at a subsequent meeting of the 10th August 1898, the Council resolved that its resolution of the 14th June 1898 should be cancelled and that an election should be held on the 27th August 1898 for nominating a candidate for the post of Secretary, and that as the question was not settled at that meeting and the one which was to be held on the 20th September 1898 would produce definite results. At a meeting of the 26" September 1898, the Council nominated a person for the post of Secretary and the nomination has now been submitted to Government for approval. Vide Cur.No.3462 M..

(5) From the Chairman's letter it appears that a ward attendant on Rs.7 for the the Municipal hospital and a servant on Rs.6 for the slaughter house have been entertained as a temporary measure from 1st July and 1st April 1898, respectively; but the sanction of Government does not appear to have been obtained for these appointments. The Municipal Council may be asked to obtain the sanction of Government without delay.

The accompanying draft order is submitted for approval.

V.S.
5/12/98

Local & Munl. (1898) Department.

CURRENT No. 2921/M.

From The Chairman Collector of Cuddapah

Order

No. 102251

Dated 6th September 1898

Received 14th September 1898

Registered

Enclosures 3

Spare copies.

SUBJECT.

Budget Estimate for 1898-99

Submitting with remarks the Chairman's letter explaining certain points called for in G.O. No 664 M dated 24-3-98 reviewing the _____ of the Cuddapah Municipality for 1898-99.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CUDDAPAH MUNICIPAL OFFICE,

No. 8

Dated 25 July 1898.

Enclosures 2 (two only)
M. R. Pay

From C. Ramachendra Rao Avergaru B.A. B.L.
Chairman, Municipal Council,
CUDDAPAH.

COLLECTOR'S OFFICE
29 JUL 98
CUDDAPAH

To

The Secretary to Government
Local and Municipal Deptt
Fort Saint George.

Through
The Collector
Cuddapah

Sir,

With reference to the Collector's letter No. 1022/Rev. of 24th June 1898 I have the honour to submit as follows:-

Para 7 of the Collr's ltr No 644 M 24-3-98

(2) The proposals under question is to postpone the appointment of a Secretary in this Municipality. At a meeting held upon the 14th June 1898 the Municipal Council resolved that the appointment of Secretary

should be postponed for another year.

(3) The ground adduced for such resolution is want of funds.

(4) It is best understood with reference to the budget for the year 1898-99. A kind perusal of the figures given on page 9 of the review of the Municipal budget is Solicited.

Receipts.

Items.	Budget Estimate	Actual	Increase	Decrease
Opening balance	1240	602		638 (a)
Tax on buildings & lands	10210	10210		
Water tax on buildings	5500	4000		1500 (c)
Tolls of all kind	8250	6690	14240 -400	
Conservancy receipts	300	250		50 (e)
Market fees	3000	4120	1120	
Slaughter house fees	2400	1920		480 (f)
Cart stand fees	150	190	40	
Contribution from Local Boards	2000	2500	500	
			2160 -400 1720	2670

3270 Decrease
1720 Increase
1550 Net decrease

(a) In the "Balance brought forward" the estimated figure is put at Rs 1240 whereas the actual balance on hand on the 1st of April 1898 was Rs 602 (Vide para 42 of the administration report for 1897-98) There is thus a decrease under this head of Rs 638.

(b) Tax on buildings and lands:—

The estimated receipt under this head was Rs 11210. With reference to this, the Municipal Council wrote as follows in their budget estimate for 1898-99:—

As in the current year this tax is estimated at Rs 11,000. The Council intended revising the tax during the current year, but could not do so owing to famine and other unfavourable circumstances. The registers will however, be revised at a very

On the urgent recommendation

* In round numbers

(+ This figure ought to be 10210 & the decrease is nil).

Vide para 49 the Chairman's report Go 644 and 24-3-99

early date." (vide para 5 page 2 of the Municipal budget review)

With reference to the above, the Collector wrote as follows:—

"The omission to revise the assessments on buildings is attributed to famine and other unfavourable circumstances. This explanation seems unsatisfactory" vide para 4 page 7 of the budget review.

para 4 of the first page of the G.O.

It is well known that the Cuddapah District, including the Cuddapah Town, passed through the ordeal of a severe famine during the last year. The Collection of land revenue by the Revenue Department was also suspended on account of famine. The effect of famine on immovable property is, as is also well known, deterioration of the latter in value. As the revision of assessment is based on rental values, it did not appear to the Municipal Council desirable or valuable to undertake such revision during the period of deterioration.

It may be possible to take in hand the matter of revision during the ensuing year if the outlook of the season which at present is very threatening, improves.

With reference to the above budget estimate of Rs 11210, the Government observed as follows:—

"As under section 66(3) of the Act, the revision of the tax on buildings, which is proposed to be undertaken in 1898-99, cannot have effect before the next financial year, the estimate under this head will be reduced by Rs 1000." Vide para 3 page 10 of the Review.

Under this head, therefore,

On the urgent recommendation

early date." (vide para 5 page 2 of the Municipal budget review)

With reference to the above, the Collector wrote as follows:—

"The omission to revise the assessments on buildings is attributed to famine and other unfavourable circumstances. This explanation seems unsatisfactory" vide para 4 page 7 of the budget review.

It is well known that the Cuddapah District, including the Cuddapah Town, passed through the ordeal of a severe famine during the last year. The Collection of land revenue by the Revenue Department was also suspended on account of famine. The effect of famine on immovable property is, as is also well known, deterioration of the latter in value. As the revision of assessment is based

para 4 of line 2 last page 7 of the G.O.

on rental values, it did not appear to the Municipal Council desirable or valuable to undertake such revision during the period of deterioration.

It may be possible to take in hand the matter of revision during the ensuing year if the outlook of the season which at present is very threatening, improves.

With reference to the above budget estimate of Rs 11210, the Government observed as follows:—

"As under section 66(3) of the act, the revision of the tax on buildings, which is proposed to be undertaken in 1898-99, cannot have effect before the next financial year, the estimate under this head will be reduced by Rs 1000." Vide para 3 page 10 of the Review.

Under this head, therefore,

On the urgent recommen-

there is a decrease of Rs 1000 in the estimated receipts.

(c). Water tax on buildings and lands:—

The estimated receipt under this head was Rs 5500 With reference to the above estimate, the Municipal Council observed as follows in the budget estimate —

"This is estimated at Rs 6500 against Rs 4000, the revised estimate of the tax for the Current year, the increase of Rs 1500 being expected by revision of the tax." Vide para 6 page 2 of the review.

It is submitted that, to this proposed increase also, the provisions of section 66(3) of the act apply. Vide Section 75(1) of the Act. Therefore the revision of the Water tax cannot have effect before the next financial year. The estimate under this head also ought to have been restricted to 4000. There is thus a decrease of Rs 1500 in the estimated receipts under this head.

(d) Tolls. — The estimated receipt under this head was Rs 9250 — deducting the Contribution of Rs 1750 to be paid to the District Board. But the sums for which the Contracts were actually sold amounted to Rs 6690 deducting the proportion of the District Board's Contribution. There is thus an excess over the Estimated receipts of Rs 1440. In this Connection, however, there are two matters which ought to be Specially mentioned.

(i) Out of the District Board's Contribution payable last year, a sum of Rs 400 was

On the urgent recommen-

there is a decrease of Rs 1000 in the estimated receipts.

(c) Water tax on buildings and lands:—

The estimated receipt under this head was Rs 5,500 With reference to the above estimate, the Municipal Council observed as follows in the budget estimate:—

"This is estimated at Rs 5500 against Rs 4000, the revised estimate of the tax for the Current year, the increase of Rs 1500 being expected by revision of the tax." Vide para 6 page 2 of the review.

It is submitted that, to this proposed increase also, the provisions of section 66(3) of the act apply. Vide Section 95(1) of the Act. Therefore the revision of the Water tax cannot have effect before the next financial year. The estimate under this head also ought to have been reduced to 4000. There is thus a decrease of Rs 1500 in the estimated receipts under this head.

(d) Tolls:— The estimated receipt under this head was Rs 5250 — deducting the Contribution of Rs 1750 to be paid to the District Board. But the sums for which the Contracts were actually sold amounted to Rs 6690 deducting the proportion of the District Board's Contribution. There is thus an excess over the Estimated receipts of Rs 1440. In this Connection, however, there are two matters which ought to be Specially mentioned.

(i) Out of the District Board's Contribution payable last year, a sum of Rs 400 was

On the urgent recommen-

was left in arrear and this has to be paid this year. Deducting this sum of Rs 400 therefore, the real excess under tolls will only be Rs 1040.

(ii) It seems to be extremely doubtful whether the tolls will be fully collected without becoming necessary to have recourse to Coercive processes and to civil Courts. By the exertions of the Municipal Council at the time of the sales, a Competition was created which ended in an excess of Rs 2736 over the last year. There has however been so much depression in trade latterly that some of the Contractors are finding it difficult to pay the amounts properly and punctually. All endeavours will however be made to realize the amounts as fully as possible.

(e) Conservancy receipts:—

The estimated receipt under this head was Rs 300. But the actual sum for which the rubbish was sold was Rs 250. There is thus a decrease of Rs 50 in the estimated receipts under this head.

(f) Income from Markets and Slaughter Houses:—

The estimated receipt of the Market fees was Rs 4,000, but the actual sum for which the market was leased out was Rs 4140. There is thus an increase of Rs 140 in the estimates

On the urgent recommendation

was left in arrear and this has to be paid this year. Deducting this sum of Rs 400 therefore, the real excess under tolls will only be Rs 1040.

(ii) It seems to be extremely doubtful whether the tolls will be fully collected without becoming necessary to have recourse to Coercive processes and to civil Courts. By the exertions of the Municipal Council at the time of the sales, a Competition was created which ended in an excess of Rs 2736 over the last year. There has however been so much depression in trade latterly that some of the Contractors are finding it difficult to pay the amounts properly and punctually. All endeavours will however be made to realize the amounts as fully as possible.

(c) Conservancy receipts. — The estimated receipt under this head was Rs 300. But the actual sum for which the rubbish was sold was Rs 250. There is thus a decrease of Rs 50 in the estimated receipts under this head.

(d) Income from Markets and Slaughter Houses: —

The estimated receipt of the Market fees was Rs 1,000, but the actual sum for which the market was leased out was Rs 1140. There is thus an increase of Rs 140 in the estimate

On the urgent recommend

receipts. The estimated receipt of the slaughter house fees was Rs 2,000 against the actuals now realized is Rs 1920. There is thus a decrease of in the estimated receipts of Rs 80. The net increase therefore under this head "income from markets and Slaughter houses" is Rs 60.

(g) Licence fees. Other fees.—

This head includes the Cart stand fees. There is an increase of Rs 40 under this head.

(h) Contributions from Local Boards:—

The estimated receipt under this head was Rs 2000. But the District Board at their meeting held on 6th June 1918 passed a resolution sanctioning an additional grant of Rs 500 for the purchase of instruments required for use in the Hospital. There is thus an increase of Rs 500 under this head.

The net result of the above variations is that there is a decrease of Rs 550 in the estimated receipts.

2270 / 1720 / 550

Charges.

Heads	Estimate	Actuals	Increase	Decrease
Grant I (a) Rep: Communications	2500	3340	840	"
(b) Water Supply Contingencies	3520	3820	300	"
III (a) Hospitals or Dispensaries	3260	3320	60	"
(b) Medicines & Supplies	1200	1700	500	"
(c) Cholera Charges.	700	1000	300	"
IV (a) Slaughter House Estt.	180	250	70	"
V Supervision and Management General Establishment	2650	1750	"	900
			2070	900

Increase 2070
decrease 900
Net result Rs 1170 increase

On the urgent recommendation

re Grant I (a). Repairs Communications:—

Of On account of the increase
Re the tolls revenue, the ratio of
Expenditure under this head
Becomes necessarily increased.
The total figure will therefore
be Rs 3340 in an increase of
Rs 840 in expenditure.

(b) Water Supply Contingencies:—

The estimated expenditure
of Rs 3520 Consists of the following
items.—

Repairs to Works + Machinery	Rs 1000
Establishment	1320
Contingencies	1200

The sub-head Contingencies
includes the Cost of fuel for the
engine at the Water Works. The
normal daily expenditure
of fuel at the rate of 1 Cwt per hour
is on the average 10 Cwts But on

account of the defective supply
of water in the Springs, it has
become necessary to keep the
engines working at a lower pressure
for at least 18 hours in the day.
This has resulted in the increased
Consumption of fuel and the
daily rate has risen to 16 cwt.
Calculating at the normal
Consumption, the Municipal
Council provided Rs 700 for
fuel. On account of the increased
Consumption, a sum of about
Rs 500 has now been spent. It is
possible that for the rest 8 months
of the year, a sum of Rs 500 at
the lowest will be required. The
expenditure therefore under
this sub-head Comes to Rs 1,000
or Rs 300 in excess of the estimate.

Grant III.

(a) Hospitals + Dispensaries.

On the urgent recommendation

of the District Medical and Sanitary Officers a ward attendant for night duty was sanctioned by the Council as a temporary measure at Rs 7 per mensem from the 1st of July 1896, by resolution passed on 1st June 1898. His pay for 9 months will therefore be Rs 63, which is an excess over the estimated charge. Under this heading an additional sum of Rs 500 has to be allotted for the purchase of instruments required for use in the Hospital. This represents the additional grant of Rs 500 made by the District Board as mentioned above. This grant was made for the express purpose of purchasing instruments and it meets to a certain extent the remarks of the Surgeon General

in para 3 of his letter No. 7. 3. 98. to which the attention of the Council is drawn by the Government in para 4 of their review of the Budget.

(b) Cholera and Plague Charges:-

The Municipal Council had provided a sum of Rs 1,000 for this purpose. The Government cut down the figure to Rs 700. But as separate sheds for Europeans were ordered to be built and as separate furniture was required to be purchased by the Collector's Proceedings No. 4568 Rev dated 4 May 98, it is pretty certain that there will be an increase in the expenditure of not less than Rs 300. (The sheds and furniture have till now Cost about Rs 430).

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Grant IV

(a) Slaughter house Estt.—

On account of the appointment of an additional servant for the slaughter houses on Rs 6 per mensem sanctioned as a temporary measure by the Municipal Council in their resolution dated 31st May 1895, an increase of Rs 72 in expenditure has to be incurred under this head.

Grant V

Office Establishment:—

The Budget provides for the appointment of a Secretary on Rs 100 and a manager on Rs 35. In place of this Expenditure of Rs 135 per mensem there has been as formerly a manager on Rs 60 per mensem. There has thus been a saving of Rs 75 or Rs 900 per annum under this sub-head.

The net result of the above variations will therefore be an excess of Rs 270 in expenditure.

5. Adding therefore the decrease in receipts, Rs 1550 and the increase in expenditure, Rs 1170, the total result will be Rs 2720. Deducting from this the closing balance of Rs 660 arrived at in the Sanctioned Budget, the total minus balance will be Rs 2060.

6. With reference to the closing balance of Rs 660, the Government observed as follows:—

Grant IV

Slaughter house Estt.—

On account of the appointment of an additional servant for the slaughter houses on Rs 6 per mensem sanctioned as a temporary measure by the Municipal Council in their resolution dated 31st May 1898, an increase of Rs 72 in expenditure has to be incurred under this head.

Grant V

Office Establishment:—

The Budget provides for the appointment of a Secretary on Rs 100 and a manager on Rs 35. In place of this expenditure of Rs 35 per mensem there has been as formerly a manager on Rs 60 per mensem. There has thus been a saving of Rs 75 or Rs 900 per annum under this sub head.

The net result of the above variations will therefore be an excess of Rs 170 in expenditure.

5. Adding therefore the decrease in receipts, Rs 1550 and the increase in expenditure, Rs 1170, the total result will be Rs 2720 adjusted which will be minus balance. Deducting from this the closing balance of Rs 660 arrived at in the Sanctioned Budget, the total minus balance will be Rs 2060.

6. With reference to the closing balance of Rs 660, the Government observed as follows:—

"As revised by Government the budget closes with a balance of Rs 660 or only 1.4 per cent of the estimated receipts. This should be increased by effecting economies wherever possible. (para 5 page 1 of the Review).

7. With how much stronger force the above remarks apply when the Budget closes with a minus balance of Rs 2060, it is not for me to express. If the Government had not overlooked the fact that like the House tax revision, the water tax revision could not come into effect till the next financial year they would have cut off a sum of Rs 1,500 from the receipts under the Water tax which by itself would have left a minus balance of about Rs 900.

8. The above variations are the result of the actuals known till the present date. What emergencies and contingencies may happen in future necessitating inevitable additional expenditure, it may not be now possible to refer to with any precision.

9. In this Connection it is to be borne in mind that probably a decrease in the tax on Arts for reasons mentioned in my letter no 270 dated 28th March 98 addressed to Government and submitted through the Collector.

10. On account of failure of rains the water supply at the Bugga Springs has materially failed. Consequently the supply pumped to the Town

has been very precarious and inadequate. I have referred to this matter in greater detail in my letter to the Collector No. 669 dated 2nd May 1896. The Springs were inspected last year by the assistant Sanitary Engineer at the special invitation of the Council. He was of opinion on personal inspection that the Springs and gallery must be excavated and extended in the direction pointed out by him, which, on estimate, was found to Cost Rs 1,600. This was brought to the notice of the Government (Vide letter No. 539 / 28-4-97) accompanied with the request that it might be taken as famine work. The work however has not till now been taken up in hand and it Continues to be a crying and

This has not been received in the Govt. office.

P.
G.O. 1235 dtd
8-5-97

and inexorable want. I declare to make the suggestion that this resolution of the Council sanctioning this necessary and emergent extension may be given effect to by granting permission to divert a sum of about Rs 1600 out of the funds of 3340 to be spent on repairs. Communications.

The Sanitary Engineer has addressed letter to the Council enquiring why this important work was not undertaken and giving it as his opinion, that from the perusal of the Statement of the water pumping submitted to him every week that "the Engine is being pumped dry every day". The Copies of the letters are herein enclosed.

11. This precariousness of the Supply of water to the town made it inopportune last year and

make it so even now for the revision of the Water tax. Even during the ensuing year the Council was of opinion when there was discussion about it that it was oppressive that while no sufficient quantity of water was given for the Comforts of the people, there should still be an increase in the Water tax.

12. But Sooner or later the water tax has to be revised and enhanced. On this point the Council wrote as follows in their budget.

"Considering the present expenditure on account of water works is 3 times as much as the revenue derived from the Water tax, it is under Contemplation to increase the percentage at which the tax is levied so as to make the expenditure bear at least an appreciable proportion to the revenue derived (Vide para 6 page 2 of the review).

13. It was on account of this shortness of funds the annual investment of Rs2000 on account of the Water Works Sinking Fund was not made during the last year and a sum of Rs 3000 only (out of Rs4000 properly due for 2 years) was provided in the Current year's budget.

14. To the above matter there is one other important item which has to be added for favour of Consideration.

On the 1st of April of this year there remained a sum of Rs 2743 to be paid for expenditure

incurred last year which for want of funds was not paid during the year. The details have been given in para 14 of the administration report for 1897-98.

15. In this matter of the postponement of the appointment of a Secretary I have the honor to request that the marginally noted letters from the office relating thereto, may also be perused

I have the honor to be
Sir
Your most obedient servant
C Ramachandra Rao
Chairman

25.7.98

Letter No. 270 dated 28.3.98 addressed to Government and submitted through the Collector.

Letter No. 469 dated 30.5.98 addressed to the Collector to be read as supplement to the above

Letter No. 514 dated 18.6.98 addressed to the Collector together with the Council's resolution and the Chairman's memorandum therein referred to.

not read by the Govt. Office

not read by the Govt. Office

CAO 11&12/7/98

Currapah Collectrs Office,
Dated 13th August 1898.

Ref on C. no. 1022/Rev 1898.

From,

The Acting Collector of
Cuddapah

To,

The Chairman,
Municipal Council
Cuddapah

Sir,

With reference to your letter no. 651
of 98 dated 25th July 1898, I have the honor
to observe that, as the Council met
on the 10th to reconsider the question
of the Secretaryship, I am not prepared
to forward the present letter. I must
also point out that this letter is in-
accurate to the extent of 1000 rupees
Since the budget estimate for land
and building tax was Rs 10210 and
not 11210 as stated. I must further
point out that this letter does
not deal with all the points — on
which a report is due to Govern-
ment — Vide paras 3 and 6 of the
Government

Read by
MA
10/9/98
10-8-98

3
2921/Rev 98

Government review of the budget.
A Complete report should be submitted
on these points and the question of
the Secretary dealt with in the light
of the last resolution of the Council
on the matter. The matter has been long pending
on the matter. and I beg that it may Request
now be treated as urgent. It should
be remembered that a Secretary being
a full-timed officer is expected to be
able to materially increase the benefits
of the Municipality and that the 25 rupees
a month extra cost, which his services
entail, will soon be covered by the
results of his exertions. Since
the Council have on two occasions
resolved to appoint their present
Manager as Secretary, any further
attempt on the part of the manager
or the Council to demonstrate that
the appointment of a more compe-
tant Secretary is financially
impossible — involving as it
does some loss to the manager
only

only 25 Rs a month cost to the Council
is likely to be regarded by Govern-
ment with grave displeasure.

I have &c

(Sig'd) H. D. Harding
Ag Collector.

(True Copy)

MM.
10/9/98

For Acting Collector.

XD
14/9/98

Cuddapah Municipal Office
No. 726. Dated 18th August 1898

From
M R Ry
C. Ramachandra Row Garu Bl. B.L.
Chairman, Municipal Council,
Cuddapah.

To,

The Collector of
Cuddapah.

Sir,

In reply to your Ref. No. 1022/Rev of 98, dated the 13th August 1898, I have the honor to state that I have only done my duty in placing before the Municipal Council the state of the Municipal Funds as bearing on the appointment of Secretary. I should have done the same thing whenever it became necessary for the Municipal Council to undertake the burden of incurring any kind of additional expenditure in any matter. The necessity was greater still in the matter of the appointment of Secretary, as the Council wished

to

to be fully informed of the state of the funds and as I also had been desired in your letter No. 1022 dated 26th May 1898 to embody the grounds for the postponement of the appointment in the resolution which the Council may pass on the subject.

2. On the two former occasions on which the Municipal Council made the appointment of Secretary, there are no traces that they reviewed the state of the Municipal funds except in so far as for supposing that the cost of the appointment may be met by the reduction of the Manager's pay and the ~~Cancellation~~ Cancellation of the Chairman's Carriage allowance and an addition of only Rs 25 per mensem. It was only at the time of passing the revised budget for 1897-98 that the Municipal Council seemed to have discovered that it had not been able to pay even the usual contribution of Rs 2,000 on account of the Water Works Sinking Fund due in that year and that it had incurred liabilities which remained to be pressingly discharged. This seems also to be the reason why, though provision was made for the appointment of Secretary in the budget for 1898-99 the observation was made that if the appointment was postponed for one year, it might be of some relief. The Council seems to have also had in view the enhancement of the House and Water taxes, which for reasons stated in my previous letters was not done, Vide also para 6 of letter No. 166 / 27-2-98 submitting the budget estimate for 1898-99.

3. The inaccuracy referred to in your letter under reply, namely, Rs 11210 instead of Rs 10210 is correct. This does not, however, in my opinion, relieve the strain on the Municipal funds to any considerable

considerable extent.

4. It is necessary to state that personally ie. as Chairman, I should find considerable relief by the aid of a Secretary in the discharge of my onerous duties. I also beg to add that the Managers interest, if any, must be in the making of the appointment for, he is an applicant for the appointment and hopes, if elected by the Council and approved of by Government, to get an increase of pay; whatever may be his interest, I venture to submit that it is not charitable to suppose that he is in a position to exercise any influence on the deliberations of the Municipal Council as a body.

5. I have already forwarded a copy of the resolution of the Municipal Council passed at the meeting held on the 10th of August 1898 Cancelling the resolution of the Municipal Council dated 14th of June 1898.

6. As for the matters referred to in para 3 of the Government Review viz Cause of reduction in the tax on Arts, and the revision of the assessment on buildings, I beg to adopt the following extracts from my letter No. 270 dated 28th March 1898

Under Act No. IV of 1884 the profession tax in the beginning of the year 1897-98 was levied with reference to particular professions and occupations. The appeals which were presented against the above assessment in the months of May and June 1897 came on for disposal before the Council on the 20th January 1898. At that date, the Act No. III of 97 imposing the profession tax with reference

to

considerable extent.

4. It is necessary to state that personally ie. as Chairman, I should find considerable relief by the aid of a Secretary in the discharge of my onerous duties. I also beg to add that the Managers interest, if any, must lie in the making of the appointment, for, he is an applicant for the appointment and hopes, if elected by the Council and approved of by Government, to get an increase of pay; whatever may be his interest, I venture to submit that it is not charitable to suppose that he is in a position to exercise any influence on the deliberations of the Municipal Council as a body.

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to rise as per Resolution that Came
into force. The question therefore arose
whether the appeals were to be disposed
of with reference to the provisions of
the old or the new Act. In Govern-
ment Order No. 1313 dated the 31st May
1897, the Government had decided on
a similar reference made to them
by the Guntur Municipality, that
the profession tax in the year 1897-98
was to be regulated and revised
by the provisions of the new Act.
As we were approaching the end
of the official year and as Conse-
quently it was not possible to
make detailed revisions of the tax,
it was resolved by the then ex-
officio Chairman on the advice
given by the Councillors assembled
at the time to classify persons
who were formerly paying
Rs 3 as the class paying Rs 4
and those paying Rs 6 as the
class paying Rs 8 and to retain this
classification until reasons were
shown by the Assessees for reduction
or correction. The result of this was
that a large number of appeals was
presented against such classification.
The appeals numbered 306 against 61
in the previous year and some more
appeals are still coming. Out of
these appeals 300 have been disposed
of by the Municipal Council at the
meetings held on 20th and 27th Janu-
ary 9th & 14th February and 4th, 12th
& 26th March 1898. The major portion
of the Profession tax has now been
collected and on the date of this
letter Viz 25th March 1898 Rs 4,050
have been collected and the collect-
able balance calculated with
reference to bills and appeals
pending does not exceed about
Rs 200. So out of the Rs 4800 provi-
ded for in the revised estimate
the

to ria comes per Measeem has come into force. The question therefore arose whether the appeals were to be disposed of with reference to the provisions of the old or the new Act. In Government Order No. 1313 dated the 31st May 1897, the Government had decided on a similar reference made to them by the Guntur Municipality, that the profession tax in the year 1897-98 was to be regulated and revised by the provisions of the new Act. As we were approaching the end of the official year and as consequently it was not possible to make detailed revisions of the tax, it was resolved by the then Ex-officio Chairman on the advice given by the Councillors assembled at the time to classify persons who were formerly paying Rs 3 as the class paying Rs 4 and those paying Rs 6 as the

did not meet. Out of the 5 Councillors who formed the Sub Committee 3 were present at the meeting of the Municipal Council held on the 22nd February 1898 and it was then unanimously resolved to revise the tax on "buildings after native style" by increasing the rent value from 8 to 9 per cent of the actual or estimated cost of the buildings.

Thro' out the Correct procedure vide Sub Sec 3 of the act

The house tax registers are being revised accordingly. But considering the deserted and dilapidated state of many of the houses in the Town, excepting the Brahmin and the merchant quarters, it is not possible to expect more than what is estimated.

7. As for the matter referred to in para 6 of the Government review, steps will be taken to guard against delay in future.

I have &c

(Signd) C. Ramachendra Rau
Chairman

(True Copy)

for Acting Collector

1321/m/98 12/9/98

indigo dealers and grain merchants of whom some have already given up trade, having sustained loss.

There is no order of Government directing the revision of assessment on buildings during the ensuing year. In compliance with the remarks made by Government in their review of the Municipal administration report for 1896-97, steps could not be taken to revise the house assessments at once, as the rent value of the houses had fallen enormously during the famine. The subject was therefore postponed to the present year when a more favourable season was expected. Consequently in the month of January 1898 a Sub. Committee was appointed to advise as to the best mode of revision. This Sub Committee did

the actuals cannot possibly be much more than Rs 4200. It was with reference to this that the sum of Rs 4000 was adopted in the Budget estimate for 1898-99.

It is apprehended that with reference to the provisions of the New Act there will be a considerable fall even in the amount provided in the present Budget. There are not very many people in this Town whose monthly incomes come to Rs 200, 100 and 50 to make them liable for payments of Rs 8, 4 & 2 respectively as profession tax. These facts will be well borne out by the accounts which the assessees will be able to produce.

To add to this, it has to be remembered that the season in the District is still unfavourable and there is a general failure in trade, especially among the cloth merchants, oil mongers, indigo

class paying Rs 8 and to retain this classification until reasons were shown by the Assessees for reduction or correction. The result of this was that a large number of appeals was presented against such classification. The appeals numbered 306 against 61 in the previous year and some more appeals are still coming. Out of these appeals 300 have been disposed of by the Municipal Council at the meetings held on 20th and 27th January 9th & 14th February and 4th, 12th & 26th March 1898. The major portion of the Profession tax has now been collected and on the date of this letter Viz 25th March 1898 Rs 4,050 have been collected and the collectable balance calculated with reference to bills and appeals pending does not exceed about Rs 200. So out of the Rs 4800 provided for in the revised estimate the

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2921/98

1022 of 98
Rev
Dated 6th Sept 1898.
Despd

171 Chairman's letter addressed to Government No. 651 dated 25th July 1898 is herewith submitted with copies of (1) Collector's letter Reference on current no. 1022/Rev of 98. dated 13th August 1898 (2). and copy of Chairman's letter No. 726 dated 18th August 1898 received in reply to the above reference.

(2) The letter to Government (No. 651) purports to be a reply to the several points on which the Government called for a report in Government Order No. 644 dated 24th March 1898 and should have quoted the Government Order as reference and not this office letter in which he was requested to send a consolidated and complete reply on the several points called for by the Government. As it was inaccurate and incomplete, as pointed out in my reference dated 13th August 1898, I informed the Chairman that he should send a complete reply. His letter No. 726 dated 18th August 1898 addressed to me is his reply. I am

obliged

obliged to forward all this Correspondence to Government, as the Chairman has not made his letter to Government complete.

3. As the Chairman has not dealt with the various points on which report was called for in the order referred to in the above quoted Government Order, I shall touch upon them in the order of paras in the Government Order.

4. Para 3 of the Government Orders

the Chairman's replies on this para are contained in para 6 of this letter (No. 726 dated 18th August 1898). It is stated that profession tax was levied in the beginning of the year 1897–98 under Act IV of 1884 with reference to particular professions and occupations and the appeals which were presented thereon in May and June 1897 were taken up for disposal on the 20th January 1898. Though the Act came into force in May 1897 and the Government had in reference to Guntur Municipality decided in Government Order No. 1313 dated — 31st May 1897 that the assessments should be revised according to the provisions of the new Act, no action was taken by the Municipal Council in revising the assessments till 20th January 1898 (i.e.) for about 8 months. The Chairman has not explained the delay or the omission to carry out the orders of Government. It is added that as the revision of the tax was taken up late in the year and as it was not possible to make a detailed revision of the tax at that period it was resolved by the then Ex-Officio Chairman, on the advice given by some Councillors assembled at the time to classify persons who were formerly paying Rs 3 as the class paying Rs 4 and those paying Rs 6 as the class paying Rs 8 and to retain this classification until reasons were shewn by the assesses for reduction or cancellation. This classification is arbitrary and is not in accordance with the new

new Act and in consequence there were 360 appeals against 61 in the previous year. This is said to have been done by the Ex-Officio Chairman on the advice given by some Councillors. As the Chairman and not the Council is under the Act responsible for the revision of the tax, the Council on the other hand being an appellate authority over the action of the Chairman it is anamalous that the Ex-Officio Chairman should have sought the advice of the Councillors in fixing the original assessment. The Chairman says that owing to unfavorable character of the season there is a general failure of trade among grain merchants also. This is not in accordance with facts as it is the grain merchants that made good profits owing to high prices. The Chairman's assertion that there is no order of Government directing the revision of the assessment on buildings during

during the ensuing year is not correct. In Government Order No. 2192 M. dated 9th October 1897, reviewing the administration report of the Kuddapah Municipal Council for 1896-97 the Government directed that the house tax registers which were already five years old should be revised at a very early date. No other special order of Government was necessary and the registers should have been revised soon after 5 years or on receipt of the Government Order referred to above. The Chairman's Statement: that the revision of assessment on buildings was not taken up as the rent value of houses had fallen enormously owing to famine seems much exaggerated, though I think it is partly true. In Kuddapah Taluq only one firka — the western part of it was much affected and though a test work was opened in Kuddapah this part was not, as I am informed, serious-ly affected. The Sub Committee ap-

points

pointed for the purpose of deciding the best means of revising the houses & taxes, did not meet and the Chairman says that out of the 5 Councillors who formed the Sub Committee 3 were present at a meeting of the council held on the 22nd February 1898 and it was then unanimously resolved to revise the tax on buildings ~~of the~~ after native style' by increasing the rent value from 8 to 9 per cent of the actual cost or estimated cost of the buildings, and that the registers are now under revision. The Chairman may be asked to see that this is done without further delay. Nothing appears to have been done as regards the proposal to increase the rate of water tax. This has been pointed out to the Chairman. I am inclined to agree with him that owing to the present unfavourable season, and the very short water-supply in Cuddapah, that water tax should not be increased this year. I have seen people waiting round the taps by dozens for water. Where there is no

water at all was available. Under such circumstances to ask more money for an article which is in fact not supplied will be impolitic. If the Bugga Springs are replenished in the North-East monsoon this may be done next year.

5. Para 5 of the Government Order.

The Chairman's reply on the question of appointing a Secretary referred in para 5 of the Government Order is contained in para 6 of this letter. The Chairman, without consulting the Council, sent up a letter recommending the postponement of the appointment of the Secretary for a year, on financial grounds. On being asked to obtain the views of the Council in the matter, he convened a meeting on the 14th June 1898. At which meeting the Municipal Council resolved that the ~~application~~ appointment of a Secretary to the Municipality may be postponed for a year owing to, it was said, the financial crisis of the Municipality. Before the letter could be forwarded, Bring four

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four of the Councillors objected to the above resolution and requisitioned the Chairman under Section 29(2) of the Act to convene a Special meeting on the 10th August 1898 to reconsider the former resolution dated 14th June 1898 as it was passed at a meeting consisting of mostly non-English knowing gentlemen. At this subsequent meeting of the 10th August 1898 it was resolved that the former resolution of 14th June 1898 should be cancelled and that an election should be held on 27th August 1898 for the post of Secretary. At this meeting the question was postponed for consideration on the 20th September 1898. The prolonged delay in coming to a Settlement over this matter will be pointed out to the Council. I believe that the meeting of the 20th September 1898 is likely to produce definite results.

The Chairman has not reported

on the point of delicacy to the Secretary alluded to in para 6 of the Government Order and his attention has been drawn to the omission.

Cuddapah Collector's Office
6th September 1898

for Acting Collector.

Copied by Mu. 9/9/98

Rd 10/9/98

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When copied 15-12-98 189.
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