

(1) Number of Pages..... 4

(2) Date of repair..... 21. 1. 66

(3) Initials of the Referencer..... *Me***MADRAS RECORD OFFICE****GOVERNMENT OF MADRAS***Revenue.*.....DEPARTMENTG.O. No. 23
B.P. No.Press
Mis.

Dated 2. 5. 1973

196 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
18th April 1873.

No. 76. Read the following letter from W. S. FOSTER, Esq., President of the Municipal Commission, Godavery District, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Cocanada, 6th January 1873, No. 2:—

I have the honour to forward Budget-Estimates, for the official year 1873-74, of the Cocanada and Ellore Municipalities.

No. 77. ORDER THEREON, 18th April 1873, No. 502.

With his letter above recorded, the President of the Cocanada and Ellore Municipalities forwards the Budget-Estimates of Receipts and Expenditure for the year 1873-74.

2. The statements are forwarded without any explanation of variations from the actuals and estimates of preceding years, beyond a few marginal remarks which are far from being clear or full enough to give the information which the Government desire to have before them when reviewing a budget.

3. COCANADA.—In the marginally-shown abstract the contribution from Port

RECEIPTS.					RS.
Balance	...	...	...	...	790
Assignments, &c., from Port Fund for Seamen's Hospital	...	...	...	...	1,640
Rates on houses	...	...	...	...	5,000
Tax on arts, &c.	...	...	...	...	6,000
Tax on vehicles	...	...	...	...	600
Registration of carts	...	...	...	...	150
Tolls	...	...	...	...	3,800
Fees	...	...	...	...	1,050
Fines	...	...	...	...	300
Endowments	...	...	...	...	2,850
Contribution from Local Fund for Hospital	...	...	...	...	500
Miscellaneous	...	...	...	...	820
Total	...	...	...	...	24,000

EXPENDITURE.					RS.
Public Works—	...	...	...	...	6,650
New Works	...	...	...	...	2,650
Repairs	...	...	...	...	300
Other items	...	...	...	...	200
Education—	...	...	...	...	150
Salary Grants	...	...	...	...	50
Results Grants	...	...	...	...	3,340
Inspection	...	...	...	...	180
Sanitation, &c.—	...	...	...	...	4,070
Dispensary	...	...	...	...	2,180
Vaccination	...	...	...	...	650
Conservancy	...	...	...	...	3,580
Miscellaneous—	...	...	...	...	24,000
Lighting	...	...	...	...	
Other items	...	...	...	...	
Supervision, &c.	...	...	...	...	
Total	...	...	...	...	

Funds for the Seamen's Hospital has been removed from 5, "Endowments," to 2, "Assignments." With reference to the Tax on Arts, &c., it is explained in the margin that there will be an increase for next year, but that perhaps Rupees 6,200 is excessive. The Government would have preferred to know (1) the grounds on which the increase is expected, and (2) why Rupees 6,200 has been entered if it is believed to be excessive. Perhaps the remarks are made by the President independently of the Commissioners who passed the budget, but there is nothing on the record to show this. In the marginal abstract the amount given in the budgets for 1872-73 has been repeated, and the allotment for New Works reduced to balance the budget. The other items of receipts call for no remark.

4. In the expenditure statement an item of Rupees 200 appears for "Salary Grants." No expenditure under this head was sanctioned in the budget for 1872-73, and, in the absence of explanation in the President's covering letter, it is only by reference to the Annual

Report for 1871-72 that the Government have been able to satisfy themselves that

*Proceedings of the Madras Government, Financial Department,
18th April 1873.*

the Commissioners are alive to the fact that elementary schools alone are entitled to receive aid from municipal funds. Explanation should now be submitted of the omission to make any provision for the registration of births and deaths, which is compulsory under the Act, and of the increase in the charges under Supervision, &c., which now amount to close upon fifteen per cent. of the gross income of the Municipality against 11.5 in the sanctioned budget for the year 1872-73. A *minus* balance of Rupees 1,000 (which represents the share of the expenses of the hospital borne by municipal funds) should have appeared in Column 12, Statement I.-A. The appropriation from capital for building purposes is approved. The nature of the "Drains" entered in Statement II.-A under "Communications" should have been explained.

5. ELLORE.—The remarks made above with reference to the absence of explanation of variations apply generally to the Budget-Estimates of this Municipality as well as to those of Cocanada.

RECEIPTS.		RS.
Balance	...	2,000
Assignments, &c.	...	100
Rates on houses	...	3,500
Tax on arts	...	3,800
Tax on vehicles	...	500
Registration of carts	...	700
Tolls	...	4,000
Fees	...	100
Fines	...	100
Contribution from Local Funds for Dispensary	...	1,500
Miscellaneous	...	130
Total	...	16,430

EXPENDITURE.		RS.
Public Works—		
New Works	...	4,250
Repairs	...	4,000
Other items	...	350
Education—		
Salary Grants	...	126
Results' Grants	...	1,000
Inspection	...	174
Sanitation—		
Dispensary	...	1,400
Vaccination	...	150
Registration of births and deaths	...	180
Conservancy	...	3,100
Miscellaneous—		
Lighting	...	150
Choultries	...	80
Supervision	...	1,386
		16,346
Balance	...	84
Total	...	16,430

6. The anticipated income from the various rates and taxes are (with the exception of that from the tax on vehicles) considerably in excess of the amounts entered in the sanctioned budget for the current year. Explanation should be submitted specially with reference to the entries under "Tolls" and "Registration of Carts." Rupees 1,500 are entered as contributions from Local Funds for Dispensary, but Rupees 2,000 appear on this account in the Ellore-Circle Budget.

7. The details of Public Works expenditure given in Statement II. are totally inadequate. A revised statement must now be submitted, and information should at the same time be given regarding the number and nature of the schools for which so large a sum as Rupees 1,126 has been set aside as grants-in-aid.

8. The travellers' bungalow has no endowment, and need not be shown in Statement I.-A. In Statement I. receipts from that source should appear under 7, "Miscellaneous."

9. The estimates for the two Municipalities are passed subject to revision, if necessary, on receipt of the explanation above called for, and the usual notifications will be issued.

10. It is desired that the budgets for 1874-75 may so framed as to admit of the tax on professions, arts, &c., being dispensed with.

*Proceedings of the Madras Government, Financial Department,
18th April 1873.*

NOTIFICATIONS.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Cocanada, in the Godavery District, to levy, during the year beginning 1st April 1873 and ending 31st March 1874,—

A rate on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

Tolls on carriages, carts, and animals entering the municipal limits at half schedule rates.

Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.

Fees on the registration of carts.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Ellore, in the Godavery District, to levy, during the year beginning 1st April 1873 and ending 31st March 1874,—

A rate on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

Tolls on carriages, carts, and animals entering the municipal limits.

Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.

Fees on the registration of carts.

(By order of the Right Honourable the Governor in Council.)

Sturrock
Acting Under Secretary,
for Chief Secretary.

- To the President of the Municipal Commission, Cocanada.
- „ Public Works Department.
 - „ Revenue Department.
 - „ Board of Revenue.
 - „ Accountant-General.
 - „ Sanitary Commissioner.
 - „ Inspector-General, Indian Medical Department.
 - „ Director of Public Instruction.
 - „ President of the Local Fund Board, Cocanada.

Exd. J. Wright.

S. S. S. S.
Sent to Municipal Office

Reve 1873 April
1204.
Vol. of 1873 33rd

FINANCIAL.

2.
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Secy. Genl.
Cecilia

Dated April, 1873.
Recd. May 1873
G. O. 1873, April 1873, No. 602.

APRIL
Nos. 76-77.

Reviewing the Budget Estimates of the Com-
mission and the Municipalities for 1873-74.

No. 23.
Records.

27th May 1873