

(1) Number of Pages 6.

(2) Date of repair 10.2.6

(3) Initials of the Referencer 11

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rec. DEPARTMENT

G.O. No. 99

B.P. No.

Press

Mis.

Dated 16.6.1963 196 .

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4th June 1873.*

No. 9. Read the following letter from R. J. MELVILLE, Esq., Acting Collector of Vizagapatam, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Vizagapatam, 20th February 1873, No. 205:—

I have the honour to forward, herewith, the Budget-Estimates for 1873-74 of the Municipalities of—one, Vizagapatam; two, Binlispattam; three, Vizianagram; and four Paleondah, prepared according to the prescribed forms.

No. 10. ORDER THEREON, 4th June 1873, No. 770.

With his letter above recorded, the President of the Municipalities, Vizagapatam District, submits the Budget-Estimates of Receipts and Expenditure for 1873-74.

2. VIZAGAPATAM.—An abstract of the estimates for 1873-74, compared with those for 1872-73, is shown in the subjoined table:—

RECEIPTS.			CHARGES.		
	1872-73.	1873-74.		1872-73.	1873-74.
	RS.	RS.		RS.	RS.
Opening Balance	...	290	Grant I.—		
Assignments by Government	30	30	New Works	200	1,411
House-tax	2,500	2,000	Repairs	7,790	3,891
Tax on carts	10,000	10,000	Grant II.—		
Tax on vehicles	2,400	2,400	Training Schools	400	404
Registration of carts	180	180	Results' Grants	1,500	1,650
Fees	8,400	9,050	Inspection		678
Fines	80	50	Grant III.—		
Miscellaneous	640	710	Dispensary	700	880
			Vaccination	270	450
			Registration of births and deaths	380	390
			Conservancy	8,980	8,327
			Grant IV.—		
			Lighting		1,355
			Miscellaneous		680
			Grant V.—		
			Office, &c.	3,170	3,768
			Miscellaneous	490	376
				23,820	24,260
			Balance	470	500
Total	24,290	24,760	Total	24,290	24,760

3. The Government observe that, though the rate of house-tax is reduced from three to one-and-a-half per cent., the estimated current collection stands at Rupees 1,900 against Rupees 2,800 in 1872-73. The other items of receipts are very much the same as in the previous year, and call for no special remark.

4. The smaller allotments found necessary for Repairs have enabled the Commissioners to devote the sum of Rupees 1,411 to New Works, and the distribution of this amount, as shown in Statement II-A, appears unobjectionable.

5. The item of Rupees 678, "Salary Grants, Inspecting Agency," should have appeared as "Contribution to Local Funds." The increase under "Supervision and

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General Management" appears to be owing to the appointment of a new Accountant on Rupees 50 per mensem. This addition to an already large establishment appears quite unnecessary, and, in the absence of further explanation, the Government must direct the removal of the provision from the budget.

6. It is observed that the provision for vaccination includes the charge for superintendence sanctioned for 1872-73 in G. O., dated 29th July 1872, No. 261.

7. VIZAGAPATAM.—A comparative abstract of the estimates for the years 1872-73 and 1873-74 is appended:—

RECEIPTS.		CHARGES.	
1872-73.	1873-74.	1872-73.	1873-74.
Rs.	Rs.	Rs.	Rs.
Balance	...	Grant I.—	
House-tax	1,800	New Works	2,640
Trades-tax	2,400	Repairs	2,000
Tax on vehicles	1,500	Tools and Plant	60
Registration of carts	410	Grant II.	650
Tolls	7,100	Grant III.—	
Fees	20	Vaccination	120
Fines	10	Registration of births and	
Miscellaneous	120	deaths	270
		Conservancy	3,910
		Grant IV.—	
		Lighting	340
		Grant V.—	
		Office	1,720
		Miscellaneous	140
			112
		Balance	12,470
			90
Total	12,560	Total	12,830

8. The estimates, as above shown, vary but slightly from those of the previous year, and call for little or no remark. The Government are glad to see that some provision has been made for lighting, but think the amount might with advantage be increased, the allotment for New Works being reduced for the purpose.

9. BIMPATAM.—The comparative abstract of the estimates is as follows:—

RECEIPTS.		CHARGES.	
1872-73.	1873-74.	1872-73.	1873-74.
Rs.	Rs.	Rs.	Rs.
House-tax	950	Grant I.—	
Trades-tax	2,000	New Works	2,950
Tax on vehicles	300	Repairs	1,150
Carts	160	Grant II.—	
Tolls	5,500	Results' Grants	300
Miscellaneous	90	Training Schools	500
		Grant III.—	
		Dispensary	600
		Vaccination	120
		Registration of births and	
		deaths	180
		Conservancy	2,660
		Grant V.—	
		Office	890
		Miscellaneous	150
Total	9,000	Total	9,400

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10. The decrease under Tax on arts, &c., and the increase under Tolls appear to be the result of revised estimates, and not of an alteration in the rate of the taxes.

11. The increase in the allotment for New Works is considerable, and the whole amount is assigned to "Communications." The Commissioners should consider whether it would not be advisable to divert a portion of it for the lighting of the town. There is, perhaps, no object of municipal expenditure which is so generally appreciated by the people.

12. No charge for Public-Works Establishment appears in Statement II., but an item of Rupees 96 is entered in Statement II-B. Similarly, the entries for Conservancy and Office Establishment in Statement II. do not correspond with those in Statement II-B. Explanation should be given of these discrepancies and of the nature of the " &c., &c.," for which Rupees 293-3-0 are allotted under Grant V. in Statement II-B.

13. The sum of Rupees 500 appears to have been entered by mistake for "Training Schools" instead of for "Results' Grants." No provision is made for "Contribution to Local Funds for Educational Inspectorate." If Rupees 110 from the allotment for Results' Grants be transferred to this head, the aggregate contributions from the Municipalities will amount to Rupees 1,080, the sum entered in the Vizagapatam Local-Fund Budget. It is observed that, in Statement No. II., the contribution to the private dispensary for 1872-73 is entered at Rupees 375, the amount originally provided by the Commissioners, instead of Rupees 600, the whole amount formerly contributed by Government, and which was entered by Government in the estimate with the remark that the Local-Fund Board could be applied to for aid to provide the amount. The contribution for the current year is still further reduced to Rupees 300. The Government desire to know whether the Local-Fund Board contribute to the support of the institution.

14. PALGODAH.—The estimates for 1873-74 compared with those for 1872-73 are as follow:—

RECEIPTS.		CHARGES.	
1872-73.	1873-74.	1872-73.	1873-74.
Rs.	Rs.	Rs.	Rs.
Assignment by Government ...	40	Grant I.—	
House-tax	500	New Works	1,750
Trades-tax	1,000	Repairs	600
Tax on vehicles	80	Miscellaneous	140
Registration of carts	600	Education	300
Tolls	3,500	Grant III.—	
Endowments and contributions ...	420	Dispensary	1,780
Contributions from Local Funds ...	410	Vaccination	120
Miscellaneous	360	Registration of births and	
		deaths	180
		Conservancy	1,130
		Grant IV.	20
		Grant V.—	
		Office	950
		Miscellaneous	100
			150
		Total	6,890
		Balance	20
Total	6,910	Total	7,730

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15. The increase under House-tax and Tax on professions, &c., appears to be partly owing to outstanding arrears, and partly to its being anticipated that it will not be necessary to make so many remissions as have been made of late years on account of the badness of the seasons.

16. The sum of Rupees 20 seems an absurdly small allotment for lighting. It should be explained why the establishment under Grant V. is shown at Rupees 900 in Statement II., and at Rupees 1,000 in Statement II. B.

17. Subject to the above remarks the Budgets of the four Municipalities are sanctioned, and the usual notifications authorizing the levy of taxes will be published in the *First St. George Gazette*.

18. The Profession-tax must be dispensed with in the Municipalities of Vizianagram, Bimlipatam, and Palcondah, in preparing the Budgets for 1874-75, and it is desired that this may be done, as far as possible, by a reduction in the expenditure, rather than by an increase in the rates of the other taxes. In Vizagapatam the proportion of the whole income which is derived from this source is so large, that, although the Government are directing the abolition of the tax generally in Municipalities from next year, they desire to receive the opinion of this Municipality on the subject of providing a substitute for it before extending the order to it.

19. The Budgets must in future be submitted with a covering letter explaining in detail the causes of any variations from the estimates of the preceding year.

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 Vizagapatam, in the Vizagapatam 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 Vizianagram, in the Vizagapatam 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.

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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 Bimlipatam, in the Vizagapatam 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 Palcondah, in the Vizagapatam 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.

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

Stanhope
Acting Under Secretary,
for Chief Secretary.

To the President of the Municipal Commissions, Vizagapatam District.

- " Public Works Department.
- " Board of Revenue.
- " Revenue Department.
- " Accountant-General.
- " Sanitary Commissioner.
- " Inspector-General, Indian Medical Department.
- " Director of Public Instruction.
- " President of the Local Fund Boards, Vizagapatam.

Erd. J. Wright.

