M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 6

(2) Date of repair 10-5-68.

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	414.	Press
B.P. No.		Mis.
Dated	2-3-1875	196 .

Not to be folded or roughly handled

Municipal—Budget.

No. 158. Read the following letter from J. H. MASTER, Esq., Collector and President of the Municipal Commission, Bellary, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Callumady, 7th December 1874, No. 125:—

I have the honor to submit the estimates of the Anantapore Municipality for 1875-76.

2. The Vice-President's covering letter is enclosed. This shows the reason of any difference between the estimates and those of the current year, both on the receipt and expenditure side.

3. A copy of letter, No. 100, of the 2nd October last to my address, alluded to by the Vice-President, is enclosed. It was a reply to a petition signed by a great number of persons and presented to me, praying for the abolition of the Municipality.

4. I have already informed the petitioners that the Government will not sanction such a course.*

* *Vide* G. O., Financial, No. 1651, dated 30th September 1874, in regard to the Gooty Municipality.

The Commissioners, however, in paragraph 3 allude again to the tax on agricultural male-buffaloes, which is considered to be a hardship. The Government have already ruled that the tax in individual cases can be remitted on the score of poverty.

5. The Commissioners now urge either that the professional tax may be introduced, or that a grant may be given from Provincial Funds, in order that certain improvements in the shape of new and substantial latrines may be carried out.

6. With regard to the former question, I beg to say that, although the Commissioners recommend the imposition of the tax, they do not represent the people in this particular matter. The matter has moreover been decided by the Government.

From H. RAMA ROW, Vice-President of the Municipal Commission, to J. H. MASTER, Esq., President of the Municipal Commission, Anantapore, dated 2nd October 1874, No. 100.

With reference to the accompanying Mahazar presented to you by certain of the inhabitants of this place on your last visit here, and which was handed over to the Commissioners for consideration and report, I beg to state as follows:—

1*st*.—The petition in question contains the names of 216 persons, which, if compared with the population of the town, is about one twenty-third part, and only six have signed, and the rest are all marks made by thirteen different hand-writings. Some of the names, whose marks are affixed, are of people who are not known in the town, and many of them are not really rate-payers or persons who have any grievances to lay.

2*nd*.—Regarding the complaint of house-assessment stated in the said petition. On inquiry I find, by a comparison of the tax at present, and that under Act XXVI. of 1850, that there is a decrease of over Rupees 700, for the tax now on houses is about Rupees 800, whereas under the former it was Rupees 1,500, or nearly double. When the assessment paid by

Government on public buildings is taken into consideration, as this latter assessment was not paid under Act XXVI. of 1850, it amounts to more than Rupees 50 annually. The lowest assessment is Annas 6 annually, which gives a monthly instalment of only 6 Pies, and, such being the case, it is, I presume, not excessive if the advantages derived be properly weighed by the poorer rate-payers, many of whom, I surmise, spend more than this daily at the Toddy or Arrack bazaar. There may, however, be some few cases in which the house-assessment may be oppressive on the very poorest, and this point will be strictly inquired into and exemptions made. The revision of house-assessment is also under consideration.

3rd.—Regarding the tax on male-buffaloes. The Commissioners always contended that this tax was, oppressive, and even applied to Government on two occasions to exempt the inhabitants from it, and, in the year 1872-73, the Commissioners being under the erroneous impression that the Government had acquiesced in their request, the tax was not collected.

In the succeeding year the Commissioners again asked that, as in the preceding year, male-buffaloes may be exempted, to which Government, in their order, No. 492, dated 16th April 1873, remarked that it is not in their power, but that the Commissioners are empowered to exempt individual cases of poverty.

I beg to explain, so that the point may be clearly elucidated to Government, and the tax on male-buffaloes, kept for agricultural purposes, expunged from the Act for this Municipality.

Male-buffaloes are kept by ryots merely for agricultural purposes, and are of use on an average for about three months in the year; during the remainder of the year they are of no use whatever, but are fed and kept by the owners on account of their wet lands, and to avoid the extra expense and delay that may be occasioned by having to purchase them during the ploughing season. Some of them will not survive more than one season. Government have fixed the tax on bullocks and male-buffaloes alike, namely, 8 Annas, whereas the price of the latter is about one-third that of the former. This rate refers to buffaloes kept or used for ploughing wet lands, not to those kept as beasts of burden, which are of the same value nearly as bullocks.

Under the circumstances stated above, the Commissioners beg most strongly to recommend that Government may be pleased to expunge the male-buffalo tax (of such as are only used for agricultural purposes) from the Act, by which the Commissioners will lose about Rupees 300

4th.—The fee for registration of carts is 1 Rupee for half year; some of the Commissioners are of opinion that it may be reduced from 1 Rupee to Annas 12.

From H. RAMA ROW, Vice-President of the Municipal Commission, to J. H. MASTER, Esq., President of the Municipal Commission, Anantapore, dated 21st November 1874, No. 122.

In obedience to G. O. No. 1646, of 28th October 1871, I beg to forward the Budget-estimates of this Municipality for the year 1875-76, showing the chief points of difference between this and that of the current year, both on the receipt and expenditure side.

2. *Receipt.*—On the first head no balance is likely to accrue, as no balance would be anticipated, and the savings under various heads will most likely be appropriated during the year from different causes.

3. On the second head, Rupees 120 on account of contingencies for Police hospital is omitted, the same not being payable to the Municipality.

4. On the third head, rates on houses, a deduction of Rupees 250 is made, owing, in a large measure, to the owners of open sites choosing to forego their claims to such ground than pay the assessment on them, and also from a desire on the part of the Commissioners to exempt some of the poorest of the inhabitants, and to revise the assessment upon houses generally. That on vehicles and animals has been fixed at Rupees 50 less, but the Commissioners would be glad if Government (after perusing their letter, No. 100, dated 2nd October 1874, to the address of the President) acquiesce in the proposal made therein.

Proceedings of the Madras Government, Financial Department,
12th February 1875.

5. *Registration of Carts.*—Rupees 55 is deducted, as it is contemplated to fix the registration fee at 12 Annas instead of 1 Rupee for each registration.

6. The receipts from fees is Rupees 40 less, for, from the current year's income from this source, much more is not expected.

7. The other receipts under minor heads 5, 6, and 7 are about the same as in the current year.

8. EXPENDITURE, *Grant I.*—The Imperial and trunk roads within Municipal limits having been put in thorough repair during the current year, it is thought Rupees 50 will suffice for petty repairs, and as the smaller roads and lanes could not be attended to, owing to the whole amount having been spent on the high roads, the contribution from Local Funds budgeted for last year having been disallowed, a larger sum (Rupees 250) is set apart for this purpose.

9. The two chuttrums under the management of the Municipality having almost entirely collapsed from the unprecedented heavy rains during the latter part of October, a larger sum than Rupees 100 is required to put them in order, but, as funds will not admit, the Commissioners intend repairing a portion only of one of them.

10. The rains during the year having been so very heavy, and great loss and damage having been caused not only to the houses in the town, half of which either wholly or partially came down, but also to the latrines and chuttrums belonging to the Municipality, these require to be rebuilt of either stone or brick in chunam, to render them more permanent: the present manner of building them of sun-dried bricks induces constant repairs after almost every heavy shower, to avoid which perhaps it is far safer to build them, in the first instance, of substantial material; but, as the limited receipts of this Municipality will not admit of this being done, the Commissioners beg to urge that Government may be pleased to sanction the introduction of the professional tax, as a special case, for the year 1875-76, to permit of the improvements being carried out. The tax on professions, it is expected, will realise about Rupees 1,500, and this sum with that set apart in budget for works will amply suffice for the improvements pointed out; or, if Government are averse to sanctioning this tax, then the Commissioners beg to suggest that this sum, which comes nearly to the amount yearly granted to this Municipality under Act X. of 1865, when twenty-five per cent. of the charges were borne by Government, may be granted, as a special case, from Provincial Funds.

11. *Grant II.*—The grant for education is about Rupees 90 less than what was entered in the budget of the previous year, as the Commissioners resolved to dispense with the services of one Master. Rupees 60 is provided for results grants, and Rupees 20 as a contribution to the Local Fund Board on account of Inspecting Schoolmaster; these items do not appear in the current year's budget.

12. *Grant III.*—The expenditure on account of the Civil Dispensary is about the same as in the previous year's budget if the amount of interest on sum invested in the Savings' Bank be deducted. It is proposed to reduce the salary of Birth and Death Registrar and Vaccinator to Rupees 7 each, as the work to be performed by them is so very little, by which a saving of Rupees 72 will be effected. Under minor head 4, a deduction of Rupees 240 is entered; one peon, two sweepers, and the hire for cart being reduced will make a saving of the above sum.

13. *Grant IV., Lighting.*—A saving of Rupees 60 is shown; the average cost for one lamp per mensem being about 10 Annas during the current year.

14. MINOR HEAD, 2.—Rupees 30 is budgeted for, as a much larger sum cannot be spared for feeding poor travellers.

15. Under minor heads 3 and 4, no establishment is entered, and thus a saving of Rupees 80 effected; the duty of cleansing bandy-stands will be delegated to one of the Conservancy sweepers in the forenoon.

16. *Grant V.*—Is about the same as in the past year's budget. A sum of Rupees 5 monthly is entered, being a portion of the charges for a clerk to be entertained in the President's Office.

No. 150. ORDER THEREON, 12th February 1875, No. 306.

The estimates of the Anantapore Municipality for 1875-76, submitted with the above letter, are compared below with those for the current year:—

RECEIPTS	1874-75.	1875-76.
	RS.	RS.
Balance brought forward ...	...	...
Assignment by Government ...	390	285
Rate on houses, &c.	1,020	750
Tax on vehicles, &c.	700	650
Registration of carts	230	170
Tolls	3,800	3,600
Fees	100	60
Fines	60	60
Fees in schools	120	60
Endowments, &c.	90	85
Contribution from Local Funds	930	780
Miscellaneous	300	300
Total ...	7,740	6,800

CHARGES	1874-75.	1875-76.
	RS.	RS.
Grant I.		
New Works—		
Communications	...	...
Sanitary and Miscellaneous	320	150
Repairs—		
Communications	375	300
Sanitary and Miscellaneous	50	150
Other Items	25	...
Grant II.—		
Municipal Schools	870	700
Results Grants	...	60
Contribution for Inspection...	...	20
Grant III.—		
Hospitals	1,870	1,790
Vaccination	140	84
Registration of Births and Deaths	120	84
Conservancy	2,040	1,772
Grant IV.—		
Lighting	660	600
Other purposes	190	30
Grant V.—		
Supervision and Management	1,070	1,060
Balance	10	...
Total ...	7,740	6,800

2. In the statements submitted, the last column intended for the estimates of the current year, with such material alterations as the ascertained actuals of 1873-74 and those of the first six months of 1874-75 may prove to be necessary, is left blank. This should, in future, be accurately filled up, in which case it will aid materially in showing whether the estimates framed for the succeeding year are correct.

3. The receipts are estimated at Rupees 6,800, which is less than those of the current year by Rupees 940, a decrease being shown under almost every item. The tax on houses, &c., is estimated to yield Rupees 270 less than during the current year, and 140 Rupees less than the actual receipts in 1873-74, because the owners of open sites choose to forego their claims to such ground rather than pay the assessment fixed thereon, and because it is intended to exempt the poorest classes from paying the tax.

Proceedings of the Madras Government, Financial Department,
12th February 1875.

4. The decrease of Rupees 200 under tolls and of Rupees 50 under tax on vehicles, &c., is not explained. The collection on account of registration of of carts is estimated to produce Rupees 60 less, as the Commissioners propose to reduce the fee for the registration of carts from 1 Rupee to 12 Annas. The Government, however, cannot assent to this proposal in the absence of any valid reasons to support it, and they must also adhere to their former decision regarding the exemption of male-buffaloes, which, it is said, would lead to a decrease of Rupees 300 in the collection under the tax on vehicles and animals.

5. A sum of Rupees 225 may be deducted from both sides of the budget, as the portion of the salary of the Medical Subordinate met from Provincial Funds will not pass through the Municipal books.

6. The expenditure proposed is within the estimated income. Some slight reductions appear under the various items, but they are not of any importance, and do not call for remark.

7. Statement I.-A is incorrectly prepared, as the entry in column 6 seems to include the Municipal contribution which should appear as a negative balance in column 12. In column 9 the current charges should be shown at Rupees 1,750, and the allotment of Rupees 40 for repairs should be entered in column 10. This latter amount should also appear in Statement II. under Repairs, Sanitary and Miscellaneous, Grant I., not under Grant III., Hospitals, as now shown.

8. It is reported that, in consequence of the late heavy rains, the latrines and chuttrums belonging to the Municipality have suffered considerable damage, and the Commissioners desire to obtain funds to rebuild them substantially, either by the imposition of the profession-tax or a grant from Provincial Funds. For reasons already stated, the Government are unwilling to sanction the introduction of the profession-tax, although it is advocated only as a temporary measure; but, as the amount required is for outlay in the erection of permanent structures, they will be prepared to consider favorably an application for a loan under the provisions of Act XXIV. of 1871, and the rules published in the *Fort St. George Gazette* of the 28th October 1873, page 1674. The application for a grant from Provincial Funds is quite inadmissible.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Anantapore.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Local Fund Boards, Bellary District.

Ext. E. R. Bantleman.

No 124
Received 1875 Office

Dated February 12th

Read — " — 25.

G.O. 12th February 1875 No 108.

FEBRUARY.
Nos. 105-109

No 414
Lodged
2nd March 75