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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	2412	Press Mis.
B.P. No.		
Dated 17.10.1876		196 .

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Proceedings of the Madras Government, Financial Department,
2nd October 1876. *No.* 1763.

Municipal—Budget.

No. 10. *Read the following letter from the President of the Municipal Commissioners, Kistna, to the Chief Secretary to Government, dated Masulipatam, 28th June* 1876, *No.* 1037:—

Referring to paragraph 2, G.O., No. 781, May 3rd, 1876, I have the honor to state that no opening balance was estimated because the Commissioners expected to realize all their dues, and, as far as possible, pay off all their debts: in fact there would have been none, but that at 4½ P.M. on 31st March, they received a remittance of Rupees 562, being a portion of the Masulipatam Local Fund Board's contribution to the dispensary. Had the money been paid sooner, it would have been expended.

2. In regard to the decreases noticed by Government, first of house-tax, the Commissioners have been in the habit of showing a round figure in their former budgets†, but in this one they put down what, *from an examination of* their registers, will be the exact *income* from this source.

† 1874-75	Rs. 0,000
1875-76	7,000

3. In regard to fees, in 1875-76 warrants had to be issued for the collecting of the large arrear (Rupees 2,000) of house-tax, and each warrant is chargeable with a Rupee fee. The arrear of this year is small, and a far smaller number of only will have to be issued.

‡ At full rates	Rs. 6,000
At half	2,250
	2,50

4. The decrease under Endowments is due to the towns people and the Zemindars discontinuing their voluntary subscriptions to the dispensary, now that that institution is supported by Local Fund and Municipal Taxes, which they have also to pay.

5. The decrease in Miscellaneous is due to the fact that the market fees which were estimated in 1875-76 were not collected in that year, as the market was not finished, while this year such fees as are collected will, under an arrangement made with the contractor who completed the market, be collected by him to recoup himself for the outlay for completing the market. This sum and the Rs. 500 that used to be entered under Private Scavengering now discontinued disappear in the present budget.

6. The increase under Office Establishment (paragraph 4) is due to an increase made to the Office Manager in consideration of his doing the work of the Works Supervisor whose services have been found unnecessary, he has Rupees 15 allowed him as horse allowance under Grant V. There is a saving of Rupees 60 per annum in Grant I. The writer on Rupees 10 will not be entertained.

7. In the revised budget now submitted as required in paragraph 6, Rupees 4,500 are the estimated return of "Taxes on Arts" at levied at full rates, and I propose to expend the surplus of Rupees 2,250‡ on those works, &c., originally proposed but left out for want of money (see paragraph 6 of my former letter).

They are—

	Rs.
Grant I.	
New Works—	
Latrines	841
Repairs—	
Cantonment road, extra allowance	500
Grant III.	
Sanitation and Medical Services.	
Two sweepers at 7 Rupees each per mensem against one at Rupees 10 per mensem proposed in original budget. Difference per annum ...	48
Cleansing of drains, &c., extra allowance	100
Removing muddy spoil, extra allowance	200
One goodwater bearer at Rs. 6 per mensem for twelve months	72
Total ...	1,761

	Rs.
*Surplus noted in paragraph 7	2,250
Total of the above items	1,761
	489

The balance of 489* and the Rupees 50, closing balance of the original budget, form the closing balance of the present one, viz., Rupees 539.

8. Referring to the closing sentence of paragraph 2, which says that permission to levy the profession-tax is accorded, I have the honor to report that the Civil Judge has, in the case of the Guntoor Municipality, decided that such collection is illegal.

9. I request information whether this is an order to the Commissioners under section 33 of the Act or not, as, if it be not, it seems my duty to advise the Commissioners to await the opinion of the Advocate-General, which I have advised the Guntoor Municipality to obtain in the matter.

No. 11. *Reading the following letter from the President of the Municipal Commissioners, Bezwada, to the Chief Secretary to Government, dated Masulipatam, 20th September* 1876, *No.* 1643:—

With reference to your confirmation of telegram, dated 23rd August 1876, No. 1285, I have the honor to forward herewith copies of the Decree and Judgment in Original Suit No. 1 of 1876 on the file of the District Court, Kistna.

12. The Advocate-General has been requested to file an appeal in the High Court on behalf of the Commissioners.

No. 12. Order thereon, 2nd October 1876, No. 1768.

The Municipal Municipal Commissioners forward herewith a budget estimate for the current year vested with reference to the remark of Government in G.O. dated 3rd May 1875, that the profession-tax must be levied at full, and not at half rates. If the levy of the profession-tax in the current year is under existing circumstances likely to be pronounced illegal, the Commissioners are authorized to fall back on their budget forwarded with the President's letter, dated 12th January 1876, No. 150, in which case it will be necessary for them to effect

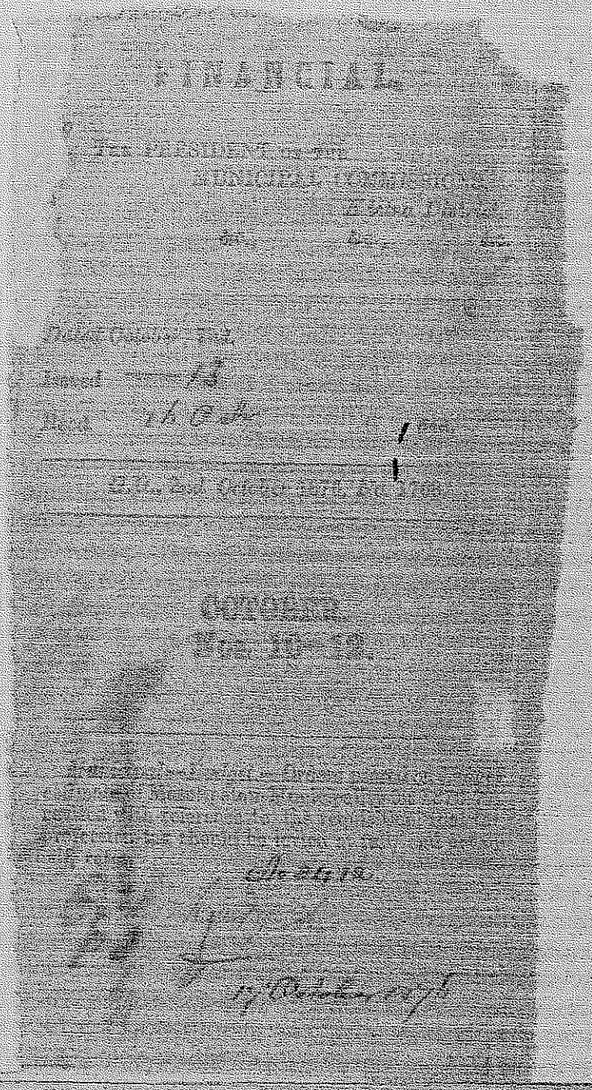
certain retrenchments corresponding to the item of Rupees 2,250, taxes on arts, which will be withdrawn from the receipts. If the Commissioners are successful in their appeal to the High Court they can adopt the budget measures now proposed. In either case it will be observed that permission for the levy of the profession-tax has now been given and can be taken advantage of by the Commissioners for the ensuing year.

(True Extract.)

Chief Secretary.

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

W. H. Brodie.


FINANCIAL.

OCTOBER.