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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
REVENUE DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

13th February 1879, No. 255.

Municipal—Budget Estimates.

Read the following paper:—

No. 82. *From H. D. COOK, Esq., M.B., Vice-President of the Municipal Commission, Masulipatam, to the President of the Municipal Commissions, Kistna District, dated 6th January 1879, No. 135.*

I have the honor to forward, herewith, the Budget Estimates of the Masulipatam Municipality for 1879-80 for transmission to Government.

2. As I have already explained in certain changes both in the "Budget" and "Regular Estimates," no further explanation is necessary.

3. By the preparation of the regular estimate of the current year it will be seen that a sum of Rupees 1,300 will be left as balance at the close of the year, which will be the opening balance of the ensuing year.

4. The receipts from all sources including balance will therefore be Rupees 29,700 as particularized below; and which is the amount available for expenditure in the ensuing year:—

	RS.
Rates and Taxes	23,267
Surplus Pound Fund	100
Contribution from Local Funds	2,900
Fines and Fees	1,000
Rent of Gardens and Markets, &c.	300
Dispensary Receipts	500
Miscellaneous	333
	28,400
Opening Balance	1,300
Total	29,700

5. With reference to G.O., No. 2195, dated 11th December 1878, paragraph 1, clause (b), all sources of taxation have been exhausted except Tolls. Had the Commissioners received this Government Order prior to their passing the Budget, they might have inserted the tolls at full rates.

6. In accordance with G.O., No. 450, dated 8th March 1878, paragraph 4, they have also excluded Class VIII under Tax on Arts, &c.

7. These are the only two sources of taxation that are still available in this Municipality. But even should the Government enhance the tolls and include the last class under Tax on Arts, &c., still the Commissioners would have to reduce certain sources of expenditure to meet the heavy demand for the Police Force in this town.

8. The expenditure under various grants amounts to Rupees 29,400, as noted below, leaving a closing balance of Rupees 300 :—

Grant I—Public Works	rs.
II—Education	4,460
III—Sanitation and Medical Services	1,800
IV—Lighting and Miscellaneous Charges	17,000
V—Supervision and Management	3,760
House Tax Refunds	2,330
	50
Closing Balance	29,400
	300
Total	29,700

9. GRANT I—*Public Works*.—The Commissioners having desired to keep up the town roads in an efficient condition, I have therefore placed Rupees 2,600 under Repairs—Communications.

Latrines.—Seven pairs of latrines are quite inadequate for a population of 36,000. It is intended to erect two more pairs of latrines on the Coimbatore plan, and consequently Rupees 900 have been allotted under this head.

The pay of road maistry has been raised from Rupees 18 to Rupees 20 with the unanimous sanction of the Commissioners.

10. GRANT II—*Education*.—The Commissioners are of opinion that the best way of improving elementary education in this town is by result system, and therefore resolved to put Rupees 1,800 under this grant.

With reference to G.O., No. 1878, paragraph 5, I have to inform you that the Commissioners are not willing to have any schools on the combined system.

11. GRANT III—*Sanitation and Medical, &c.*—Rupees 17,000 are put down under this grant.

Rupees 5,800 are placed for the expenses of the Civil Dispensary in this town, including a contribution of Rupees 150 for the Medical School agreeably to G.O., No. 147, dated 25th January 1878.

The Deputy Sanitary Commissioner in his inspection report stated that the salary of the Municipal vaccination should be Rupees 18 per mensem. I have therefore raised his pay from Rupees 15 to Rupees 18.

Under G.O., No. 1090, dated 21st June 1878, the Inspectors of every Division will be the Registrars of Births and Deaths. The Commissioners will therefore dismiss them from 1st April 1879. I have allotted Rupees 100 for remunerating the Inspectors for the performance of this additional work.

As the Commissioners found no other way of paying the contribution to Police Force in the town, they resolved to reduce the conservancy carts from twenty-five to twelve and toties from fifty to twenty-four, which is nearly half of the budgeted staff of 1878-79.

The Commissioners determined not to pay more than Rupees 5,000 to the Police Force in the town. I herewith send all the correspondence that has taken place between me and the Superintendent of Police and the resolution of the Commissioners regarding the reduction of the Police Force.

12. GRANT IV—*Lighting, &c.*—Rupees 1,300 are provided for lighting the town lanterns. Kerosene lamps are much better than the present lighting by coconut oil; but there are no funds for the purpose.

Rupees 100 are placed in the Budget to look after the Casuarina trees that have been planted on the sides of Noble Road.

The Commissioners, as you proposed, are of unanimous opinion to have the gun fired once a week instead of every day.

13. GRANT V—*Supervision and Management*.—The expenditure under this grant is just the same as in the current year.

As the Office Accountant, Vempate Subramhaniam, has to tabulate the registration returns submitted by the Conservancy Inspectors and to submit them to the Sanitary Commissioner, &c., I have therefore raised his pay from Rupees 20 to Rupees 25 with the unanimous sanction of the Commissioners. He thoroughly deserves an increase of pay, both for the extra duties he has to perform next year, and the manner in which he has always conducted his duties during the past four years.

No. 63.

Submitted for orders.

* Made in red ink.

2. The report requires correction* in several places.

3. The G.O., directing that 50 per cent. of the cost of Police be charged to the Municipality, makes the provision of Rupees 5,000† in the Budget ample. At

the same time the charge for Police is excessive, and it seems desirable that some limit should be fixed. The Commissioners consider that a less expensive establishment is required, and point out that this was the case formerly with better results than are at present obtained.

4. I cannot at present recommend the imposition of the highest rate of tolls upon bandies entering municipal limits. The charge now is three annas per bandy. The imposition of the lowest class professional tax would bring in little or nothing. At the same time funds are much needed for the improvement of the roads, drainage, and good water-supply of the town, and the only source from which a saving can be made is the Police, the cost of which might be reduced and the saving effected thereby applied to the introduction of a thorough drainage system, the want of which has been seriously felt during the recent wet season and has, I have no doubt, had a prejudicial effect upon the health of the inhabitants, cholera, fever, ague, dysentery, and diarrhoea having been more than usually prevalent during the past few months.

5. The supply of good water is a more difficult and expensive operation. The present channels have got choked up and pierced by the roots of trees and are found insufficient for the demand. For want of funds, this work must be postponed for the present or carried on by means of a loan to the Municipality.

MASULIPATAM,
11th January 1879.

(Signed) J. G. HORSFALL,
President.

To the Acting Chief Secretary to Government.

ENCLOSURE No. 1.

From H. D. COOK, Esq., M.B., Vice-President of the Municipal Commission, Masulipatam, to the Superintendent of Police, Kistna District, dated 22nd November 1878, No. 126.

With reference to G.O., No. 67, dated 27th March 1878, I have the honor to request you will be so good as to furnish me with a list of costs of the maintenance of the Police, for the town of Masulipatam, for the official year 1879-80, to enable me to insert the three-fourth costs in the Municipal Budget for the ensuing year now under preparation. An early reply is requested.

No. 4903.

MEMORANDUM.

EXTRACT from the Statement of the Municipal Town Police Establishment forwarded to Government under date 13th November 1878, for incorporation in their Municipal Budget for 1879-80.

Masulipatam.

Inspector, Second Class	...	...	...	...	...	1
Sub Inspector	...	...	...	...	...	1
European Head Constable	...	...	...	...	...	1
Head Constable, 1st Grade	...	...	...	...	...	1
" " 2nd "	...	...	...	...	...	2
" " 3rd "	...	...	...	...	...	1
" " 4th "	...	...	...	...	...	1
Constable, 1st Class	...	...	...	...	...	18
" 2nd "	...	...	...	...	...	18
" 3rd "	...	...	...	...	...	17
Total	...	...	...	...	...	61

Annual Cost.

	RS.
Pay and Allowances	8,430
Clothing and Accoutrements	657
Contingencies	422

Total ... 9,509 or 9,510 half of which = 4,755 or 4,760.

(True Extract.)

CHIEF OFFICE,
14th November 1878.

(Signed)

T. R. GUTHRIE, Major,
Actg. Asst. Insp.-Genl. of Police.

Forwarded for the information of Municipal Commissioners of Masulipatam Town (vide Section 6 of Act VII of 1878).

POLICE OFFICE,
27th November 1878.

(Signed)

W. H. HOSKINS, Major,
Superintendent of Police.

From H. D. COOK, Esq., M.B., Vice-President of the Municipal Commission, Masulipatam, to the Superintendent of Police, Kistna District, dated 28th November 1878, No. 129.

Has the honor to request you will furnish without any delay a detailed list of the establishment of the Police with the pay of each, to enable me to prepare the Budget accordingly. Your memorandum, No. 4903, is not sufficient information.

MADRAS POLICE—KISTNA DISTRICT.

ESTIMATE of the Probable Expenditure to be incurred in the Official Year 1879-80 for the Police Force employed in Masulipatam Town.

Number of Men.	Rank.	Pay and Horse Allowance.	Clothing and Accoutrements.	Contingent Charges at Rupees 5 per cent.	Grand Total.	Amount to be paid by Municipality at Rs. 75 per cent. (vide Sec. 4 of Act No. VII of 1878.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Second-class Inspector at 165 Rupees	1,980 0 0	16 6 8	422 0 0	9,509 0 0	7,131 12 0
1	Sub Inspector at Rupees 30	360 0 0				
1	European Head Constable at 35 Rupees	420 0 0				
1	First-grade Head Constable at 25 Rupees	300 0 0				
1	Second-grade " 20 " each	480 0 0				
2	Third-grade " 15 "	180 0 0	62 8 0			
1	Fourth-grade " 12 "	144 0 0				
1	First-class Constables, at 8 Rupees each	1,728 0 0	578 1 4			
18	Second-class " 7 "	1,512 0 0				
18	Third-class " 6 1/2 "	1,326 0 0				
17	Total	8,430 0 0	657 0 0	422 0 0	9,509 0 0	7,131 12 0

No. 361.

Forwarded to the Vice-President of Municipal Commission of Masulipatam Town, with reference to his letter, No. 129, dated 28th November 1878.
(Signed) W. H. HOSKINS, Major,
Superintendent of Police.

CAMP JOGGOOOR,
30th November 1878.

From H. D. COOK, Esq., M.B., Vice-President of the Municipal Commission, Masulipatam, to the Superintendent of Police, Kistna District, dated 10th December 1878, No. 134.

With reference to your estimate, No. 361, dated 30th November 1878, for the probable expenditure for Police required for the town of Masulipatam, I have the honor to request the following further information which I trust will be submitted without delay:—

1. Kindly quote the Government estimate which states what amount the Municipality of Masulipatam is to pay towards Police.

In paragraph 4, Act VII of 1878, it is stated that the sum is to be not more than "75 per cent. of the total cost of the Police Force employed in the town as may be annually fixed by the Government." What amount has been fixed by the Municipality?

2. In any case, this Municipality cannot afford to pay the amount you have fixed viz., Rupees 7,131-12-0; this absorbs one-fourth of the income of the Municipality.

What reduction can you make? It is my opinion and that of the District Magistrate

(a) that only one constable for every thousand of population is necessary; that would be thirty-six constables instead of fifty-three.

(b) that a Sub Inspector is unnecessary.

(c) that a fourth-class Inspector might be substituted for a second-class, as was the case in your estimate for the official year 1868-69.

3. This information is urgently required for the next meeting of Commissioners when the Budget for the ensuing year will be discussed.

From Major W. H. HOSKINS, Superintendent of Police, Kistna District, to the Vice-President of the Municipal Commission, Masulipatam, dated Masulipatam, 12th December 1878, No. 379.

With reference to your letter, No. 134, of 10th instant, I have the honor to inform you that the charge of 75 per cent. was taken from paragraph 4 of Act VII of 1878, and I have not received any orders to charge less.

2. The proportion of policemen to the population in towns is 1 to 500.

3. This is a large straggling town. It contains about forty pethahs. There are twenty night beats on which two-thirds of the force are employed. There are many gambling-houses in the town which are not controlled by any law and encourage crime. I do not think that sixty-one men of all ranks are too many to protect the lives and property of 36,000 persons.

4. A reduction of the force cannot be made without impairing its efficiency, and I am not prepared to recommend a step which might lead to an increase of crime.

5. A European Inspector seems to me to be necessary at present in this town.

Proceedings of the Municipal Commissioners of Masulipatam, dated 19th December 1878.

PRESENT:

1. H. D. Cook, M.B., Vice-President.
2. Dinavahi Purushottamayya P. Garu.
3. Topalli Ramabramhasastry Garu.
4. L. V. Subbariaulu Garu.
5. K. Rangadhamarow Puntulu Garu.
6. Paléty Lakshmayya Naidu Garu.
7. Tayi Venkata Subbarow Naidu Garu.

15. Budget Estimate of the Masulipatam Municipality for 1879-80.

Read correspondence between the Superintendent of Police and Vice-President regarding the reduction of the Police Force for the town of Masulipatam.

The Commissioners are of unanimous opinion that the force, as stated by the Superintendent of Police, is too great for this town, and that a reduction could easily be made without affecting the efficiency of the force. With reference to paragraph 3 of the Superintendent of Police's letter, the Commissioners have noted with regret that this year no less than three murders and several robberies have been committed in this town without detection. Such a state of things

did not happen when the Police Force was less than it is now, although the population was the same. The Commissioners in any case cannot give more than Rupees 5,000 to Police. They have curtailed every expenditure, and every source of income has been exhausted.

Passed with slight alterations. The resolution of the Commissioners regarding the contribution to the Police to be submitted to Government.

(True Extract.)

(Signed) H. D. COOK,
Vice-President.

No. 83.

ORDER THEREON, 13th February 1879, No. 255.

In the following abstract the receipts and expenditure of the year 1879-80 in the Masulipatam Municipality are contrasted with the figures of the sanctioned and regular estimate of the current year:—

RECEIPTS.	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
	RS.	RS.	RS.
Balance brought forward	50	1,027	270
Rates on Houses and Lands	7,000	7,000	7,000
Taxes on Arts	7,000	6,771	7,000
Taxes on Vehicles and Animals	1,300	1,374	1,300
Registration of Carts	700	700	700
Tolls	8,000	6,840	6,667
Licenses	600	530	600
License Tax	...	7,000	7,000
Assignments by Government	90	112	100
Contribution from Local Funds	3,090	3,090	2,900
Fines and Fees	1,000	1,000	1,000
Endowments	400	500	500
Miscellaneous	770	577	633
Total	30,000	34,467	35,670

CHARGES.	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Buildings	1,600	1,600	900
Sanitary and Miscellaneous	200	86	...
Repairs—			
Communications	1,150	1,150	2,600
Buildings	200	272	200
Sanitary and Miscellaneous	700	700	500
Establishment	216	216	210
Tools and Plant	46	46	20
GRANT II.			
Municipal Schools	...	53	...
Salary Grants	...	35	...
Results Grants	1,750	1,750	1,750
Inspection (Contribution)	50	50	50
GRANT III.			
Hospitals and Dispensaries	6,180	6,065	5,650
Contribution to Medical College	...	150	150
Vaccination	300	285	300
Registration of Births and Deaths	530	470	100
Conservancy	8,833	6,712	5,800

CHARGES.—*continued.*

	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
	RS.	RS.	RS.
GRANT IV.			
Lighting	2,000	1,307	1,300
Markets	290	214	200
Avenues and Watering Roads	...	...	100
Contribution to Police	...	...	4,760
License Tax	...	6,600	6,600
Miscellaneous	3,084	3,429	2,160
GRANT V.			
Supervision and Management	2,344	2,705	2,730
Advances Recoverable	...	150	...
Refunds	27	149	50
Balances	500	273	— 490
Total	30,000	34,467	35,670

2. The estimated receipts amount to Rupees 35,670, against a regular estimate for the current year of Rupees 34,467, and Rupees 30,000 the sanctioned estimate (this last figure excludes the License Tax). To raise this income, which is comparatively speaking small considering that the town contains 36,000 souls, almost every source of revenue has been utilised—those remaining are the tax on the VIII Class of traders, and one-fourth of the maximum rate of tolls. It also is not evident whether the rate on lands is levied. The Commissioners are not disposed to raise the tolls, and think little will be gained by extending the Trades Tax to Class VIII. Consequently to meet the heavy charge for Police—Rupees 4,760—they propose to effect heavy reductions in the Conservancy Establishment and Service, and to curtail the Miscellaneous expenditure under Grant IV, and the cost of Registration (the last-named saving however is fully counterbalanced by the additional cost of management under Grant V). But after effecting all these economies the year is estimated to close with a *minus* balance of Rupees 490, although it opens with a surplus of 270 Rupees. In other words the final result is an excess of expenditure over receipts of Rupees 760. A careful examination of the details of the Budget does not result in the discovery of items where further reductions might be made; in fact the Government are indisposed to sanction the very serious reductions proposed in the conservancy expenditure, which, considering the population and scattered character of the town, has been fixed as low as it is, for sanitary reasons, permissible or expedient. Under these circumstances, His Grace in Council resolves to direct that the tolls be raised to maximum rates. He is inclined to consider this course preferable at present to reducing the Police charge although the Inspector-General will be called on for a report on the opinion expressed by the Commissioners. The raising of tolls to a maximum in order to provide funds for the protection of life and property in a Maritime town, situated as Masulipatam, where the tax does not partake in so great a degree of the nature of a transit due is not open, in theory, to so strong objections as in regard to inland towns. The interests of people passing through the town, and of producers, who forward their goods to be shipped at the port, demand the maintenance of a strong and effective Police Force as well as those of the townspeople.

3. The Commissioners should consider whether it is not desirable to raise a loan to place the water-supply of the town on a satisfactory footing.

4. The provision for Medicines and Diet seems high. Generally the attention of the Commissioners is again directed to economy in expenditure and careful administration of the resources.

5. The Budget does not call for further remark in detail except that the Police charges should appear under Grant IV, not Grant III; that the charges of collecting the License Tax—Rupees 400—should be shown under Supervision and Management, Grant V, and is passed subject to the above amendments.

(True Extract.)

N. S. Raj
Acting Under Secy. to Govt.

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

Exd. J. Wright.

Revenue Dept
Apr 1980

Comm. of 1979-80

FINANCIAL

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THE COMMISSIONER OF
INTERNAL COMMISSION

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Revised of the Department of the Interior
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