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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	608	Press / Mis.
121 - 122.		
Dated	17-4-	1874.

13/14

Not to be folded or roughly handled

No. 120. Read the following letter from W. McQUHAE, Esq., President of the Municipal Commission, Madura, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madura, 16th January 1874, No. 1 :—

I have the honour to submit the Budget of the Madura Municipality for 1874-75, with a copy of the Vice-President's covering letter, dated 20th December 1873, No. 387.

2. The Board of Revenue in their Proceedings, dated 27th November 1873, No. 8135 (Miscellaneous), submitted for the orders of Government their opinion that the Municipality should keep up all roads within municipal limits since they derive a large portion of their income from Tolls. The justice of this view seems evident, and if Government concur, the contribution of Rupees 811 from Local Funds entered in Statement I. (under 6) should be struck out.

3. The Commissioners have set apart Rupees 5,000 for the pay of a Sanitary Engineer to prepare a scheme for the water-supply and drainage of the town. It is not intended that the Engineer should carry out the scheme, but only that he should prepare it, and in order to obtain the services of a competent person it will probably be necessary for several Municipalities to combine for the engagement of an experienced person for two or three years. Professional assistance is undoubtedly necessary, and nothing satisfactory will be done till it is obtained.

4. I think it will not be necessary to spend part of the Dispensary endowment on the new building, as proposed in paragraph 14 of the Vice-President's letter. The Local Fund Board should contribute, for the building is for the town and neighbourhood, and there is a large balance in the hands of the Commissioners.

5. The usual draft Notification to be published under Section 38, Act III. of 1871, is enclosed.

From F. A. NICHOLSON, Esq., Vice-President of the Municipal Commission, Madura, to W. McQUHAE, Esq., President of the Municipal Commission, Madura, dated Madura, 20th December 1873, No. 387.

I have the honour, on behalf of the Commissioners, to submit the Annual Budget for the Madura Municipality.

2. Receipts.—In the Statement I. (Receipts) there is little to notice; the balance of Rupees 31,412 includes, as before, the standing funded balance of Rupees 17,900, together with a fluctuating balance amounting this year to a probable sum of Rupees 13,512. The *raison dêtre* of this balance will be apparent on perusal of Statement II. and paragraphs 6 and 8 of this letter.

3. Tolls are expected to realize a somewhat smaller sum next year than this, owing to a general feeling that the farms this year run excessively high, and that the probable completion of Railway will tend to reduce traffic.

4. (6) *Contribution to Local Funds;* (*a*) *For Public Works, Communications, Rupees* 811.—Under contribution from Local Funds a sum of Rupees 811 has been entered, being the amount contributed for the upkeep of about four-and-a-half miles of Local Fund road within municipal limits.

5. (7) *Miscellaneous*; *h. Rent of ground, Rupees* 3,611.—This sum is chiefly the product of "drain rents," that is, of sums paid to the Commissioners by shopkeepers for permission to lay planks across the municipal drains for the purposes of trade. As the size of the shop and the

convenience of both shopkeepers and purchasers is enhanced, no objection has been raised to the levy of this rent, which is of course optional.

6. EXPENDITURE.—*Grant* I. ; 1*c*, *Sanitary and Miscellaneous, Rupees* 11,950.—This sum includes Rupees 9,750 to be spent in completing the new Civil Dispensary ; the total cost is estimated at Rupees 14,750, of which Rupees 5,000 are to be spent this year. The remaining Rupees 2,200 are for latrines, dust-boxes, and other sanitary works.

7. 2*a*, *Repairs, Communication, Rupees* 3,911.—This sum has been arrived at by adopting a regular maintenance allowance per mile, based on the actual expenditure hitherto.

8. 3, *Establishments, Rupees* 7,592.—The Commissioners would draw special attention to this item, regarding which, however, a separate reference will shortly be made to Government. It includes a sum of Rupees 5,000 set apart for the pay of a Sanitary Engineer, whose services it is hoped may be obtained during the coming year, for the purpose of at least setting in hand a water-supply and drainage system for the town. The Government are aware that the difficulties are equal to the importance of supplying abundant good water and well-devised drains for so large a town as Madura, and they have repeatedly insisted on the necessity of attending to those important sanitary works. The Commissioners trust, therefore, that the Government will sanction this item, as funds are available out of the balance which has been accumulated with this particular view.

9. *Grant* II. ; *Results Schools, Rupees* 2,000.—This sum is based on the report of the Deputy Inspector of Schools.

10. *Grant* III. ; 4, *Conservancy* ; (*d*) *Contingencies, Rupees* 1,000.—Five hundred Rupees are annually set apart, under the orders of Government, for the expenses of the Chittrai feast ; the remaining 500 Rupees are for division contingencies, &c.

11. *Grant* IV.; 1*b*, *Lighting Contingencies, Rupees* 3,811.—It is estimated that this sum will cover the cost of kerosene oil now being introduced into the town in place of the old oil-lamps, and of the price of a large number of new iron wall-brackets (for the use of which this town is well fitted) and lamp-posts.

12. *Grant* IV.; *Sundries, Rupees* 1,000.—This sum has been provided to meet contingencies, such as the purchase of private lands, payment of fees to vakeels in suits instituted by the Municipality, and other petty transactions.

13. *Grant* V. ; 1*a*, *Office Establishment, Rupees* 2,100.—A small increase has been made in this item to cover the cost of a proposed additional clerk in the office, the work being heavy for the three now employed.

14. In conclusion, I beg on behalf of the Commissioners to point out that the very heavy expenditure on the Civil Dispensary building is met at present from current municipal funds. It does not, however, seem fair that so large a burden as Rupees 14,750 should be thrown on the income of two years, especially when it is proposed to undertake other extensive sanitary works. The Commissioners are, therefore, of opinion that, as the Civil Dispensary is hereafter to be a perpetual charge on the Municipality, a portion of the Dispensary endowment (total Rupees 47,800) should be sunk in the new Dispensary buildings, thus throwing on the Municipality merely an annual burden, amounting to the interest on the sum so appropriated, instead of a present burden of the capitalized interest which has now to be defrayed from the current income of two years. In other words, the Commissioners would desire to charge the incomes of future years with a small but perpetual burden, rather than throw the whole heavy burden on the income of two years.

15. The Commissioners request the opinion of Government on this point.

No. 121. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 4th March 1874.

I agree with His Excellency that the large opening balance indicates over-taxation, and the source is not far to seek. Situated as Madura is, the Town Tolls trap the whole through trade to the north and south, and this Municipality levies

Proceedings of the Madras Government, Financial Department,
17th April 1874.

in the main on the general trade of the country—about one-fourth (Rupees 22,000) of all its town income; but spends but a small part of the sum so exacted on the legitimate objects of said taxation. The rates of Toll should be reduced pending the provision of looplines which will clear through trade.

	1873-74.	1874-75.
	RS.	RS.
New Works	3,600	1,500
Repairs	3,015	3,900
Total ...	6,615	5,411

2. House property of the town is evidently under valued.

3. I think the tax "drain rents" on all shopkeepers, &c., for permission to cover the open drains in front of their shops and doors, is unreasonable and should be remitted.

4. *Education.*—I look on the almost entire suspension of Salary Grants in favour of a desultory system of Results Grants as objectionable.

(Signed) W. ROBINSON.

No. 122. ORDER THEREON, 17th April 1874, No. 608.

The Budget Estimates of the Madura Municipality, as submitted by the President, are compared below with those for the current year :—

RECEIPTS.	1873-74.	1874-75.
	RS.	RS.
Balance brought forward.	22,400	34,031
Assignment by Government	100	70
Rate on Houses	12,130	12,250
Tax on Vehicles	2,300	2,300
Registration of Carts ...	900	1,000
Tolls	22,000	22,000
Fees	500	620
Fines	200	200
Dispensary	9,400	6,496
Choultries	2,450	2,450
Travellers' Bungalows...	300	300
Contribution from Local Funds	1,900	1,011
Miscellaneous	9,255	13,216
Total ...	83,835	95,944

CHARGES.	1873-74.	1874-75.
	RS.	RS.
Grant I.		
New Works—		
Communications ...	3,600	1,500
Buildings	8,450	11,950
Miscellaneous ...	...	...
Repairs—		
Communications ...	3,015	3,911
Buildings	3,100	2,404
Miscellaneous ...	400	96
Other Items	2,200	7,792
Grant II.—		
Municipal Schools ...	1,000	...
Salary Grants	...	198
Results Grants... ...	1,200	2,000
Contribution to Local Fund for Inspectorate	620	430
Grant III.—		
Dispensary	7,680	7,712
Vaccination	440	420
Registration of Births, &c.	300	360
Conservancy	23,816	24,508
Grant IV.—		
Lighting	4,420	4,676
Markets	144	236
Choultries...	2,180	2,180
Other Items	350	1,280
Grant V.—		
Supervision	2,410	2,620
Balance...	18,510	21,671
Total ...	83,835	95,944

2. The large opening balance is owing to funds having been accumulated for the prosecution of a complete system of drainage. The anticipated falling off in the Dispensary receipts should have been explained, it appears to be owing to a smaller appropriation from the funded capital. The Government observe that no grant in aid of the dispensary appears under "Contributions from Local Funds," although a grant of the kind is alluded to in the remark column of Statement I.-A. The proper heading under which to show it in Statement I. was pointed out in the order reviewing the Budget for the current year, and it was correctly entered in the statements submitted with the report for 1872-73. In the present statements it appears to have been omitted altogether. Under G.O., dated 29th January 1874, No. 154, the Local Fund contribution for roads must be struck out of the Budget. The Government do not see any objection to the funded capital of the Dispensary being drawn on for a work of permanent improvement, such as the construction of a new building for which Rupees 9,750 is assigned in the Budget, and such a step would seem necessary if the present plan of accumulating a large balance for a drainage scheme is adhered to. It will always be open to the Municipality to replace the money when they have funds to spare. The opinion of the President, however, should receive full consideration at the hands of the Commissioners. The question of the entertainment of a Sanitary Engineer will be disposed of separately, with reference to the President's letter, No. 209, dated 9th February 1874, and, in the meantime, the provision of Rupees 5,000 may remain.

3. Explanation must be given of the considerations, which appear to have induced the Commissioners to abandon in favour of Results Grants the plan of providing Municipal Schools, indicated in the Budget for the current year.

4. The object of deducting the Branch Dispensary charge from the entry in Statement I.-A is not very apparent.

5. The President will report on the origin of the custom of levying fees from shopkeepers for permission to lay planks across the municipal drains, and will state the grounds on which he would advocate the retention of an impost of the kind.

6. Subject to the above remarks the Budget is passed as submitted.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J. Wright.

Remarks:

Agree with His Excellency that the large opening balance included Rs. 50,000 set-aside for the Sewage works and the Sewage is not for the Cook-Schools as Madura is a large town and the whole Municipality the Rent of Committee and Income in the Municipality is in the main on the general trade of the Country around and forms the (Rs. 22,000) of all its Income—Sanction

Assn. Bank, — 1873/74 — 1874/75
Revenue — 3600 — 1500
Expenses — 3015 — 3900
600 — 5411

but a small portion

Sum Rs 8 Lakhs in the Capitation Objects of

Govt. of Madras

1874

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madura,

&c., &c., &c.

Dated April, 17th.

Recd. Encl.

G. O., 17th April 1874, No. 608.

APRIL.
Nos. 120—122.

Madura Municipality.—The Budget Estimates of this Municipality reviewed and passed. Explanations called for on certain points.

Notification

Under the provisions of Section 38 of Act III of 1871, (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Madura, in the Madura District, to levy, during the year beginning 1st April 1874 and ending 31st March 1875,—

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

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.

W. W. Pulleine
President

S.O 600

Sad taxation. The rates of toll should be reduced pending the provision of loop lines which will clear through trade.

House property is evidently undervalued at say Rs: 250000.

I think the tax "Drain rent" on all Shop keepers & owners the open drains in front of their shops & doors is unreasonable and should be remitted.

Education. Work on the almost entire suspension of all Grants in favor of a Results System of Results Grants as objectionable

Ed. W. Balfour

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from
the President, Municipal
Commission, Madura,
dated 16th January 1874.

No. 1.
Minute by the Hon'ble Robinson — 4 March 74
Order thereon. dated 17th April 1874
No. 608. S.

The budget
estimates of the Madura
Municipality as sub-
-mitted by the President
are compared below with
those for the current year.

Receipts

122

Sd.

No 3

No 3

S.O. No. 608 of 17th April 1874

Read Letter from the President Municipal Commission, Madura, dated 16th January 1874.

Note of Receipts and Disbursements of the Madura Municipality for the year 1873-74.

Fin. Dept. 13/1/74.

Receipts	1873-74	1874-75	Charges	1873-74	1874-75
Balance brought forward	22400	34031	Grant I		
Assignment by Govt.	100	90	New Works		
			Communication	3600	1500
Rate on houses	12130	12250	Buildings	8450	1950
Tax on Vehicles	2300	2300	Miscellaneous	"	"
Regr. of Carts	900	1000	Repairs		
			Communication	3015	3911
Tolls	22000	22000	Buildings	3100	2404
			Miscellaneous	400	96
Fees	500	620	other items	2200	7792
Fines	200	200	Grant II		
			Mun. Schools	1000	"
Dispensary	9400	6496	Salary grants	"	195
Chowkidars	2450	2450	Results grants	1200	2000
Travellers Bungs	300	300	Contr. to S.F. for Inspections	690	630
Contr. from L. Funds	1900	1011	Grant III		
Miscellaneous	255	13216	Dispensary	7680	7712
			Vaccination	440	420
			Regr. of Births &c	300	360
			Conservancy	23816	24508
			Grant IV		4676
			Lighting	4420	
			Markets	144	236
			Chowkidars	2180	2180
			other items	350	1280
			Grant V		
			Supervision	2410	2620
			Balance	18510	21671
Total	83835	95944	Total	82835	95944

The

13

8.

The large opening balance is owing to funds having been accumulated for the prosecution of a possible system of drainage. The anticipated falling off in the Dispensary receipts should have been explained, it appears to be owing to a smaller appropriation from the funded capital. We got to observe that no grant in aid of the Dispensary appears under "Contributions from Local Funds" although a grant of the kind is alluded to in the remarks column of Statement IV. The proper heading, under which to show it, as Statements was pointed out in the order reviewing the budget for the current year and it was correctly entered in the statements submitted with

with the report for 1872-73.
In the present statement to
it appears to have been
omitted altogether. ~~The~~
~~anticipated receipts from~~
~~taxation will be required,~~
~~under~~
~~instructions to Govt dated~~
29th Jany 1874 No 154, ~~and~~ the
Local Fund contributions
for roads must be struck out of
the budget. The Govt do
not see any objection to
the funded capital of the
Dispensary being drawn on
for a work of permanent
improvement, such as the
construction of a new
building for which Rs 9750
is assigned in the budget
and such a step would
seem necessary, if the
present plan of accumu-
-lating a large balance
for a drainage scheme
is adhered to. It will always
be

The usual
inference will be
(unless for any
exceptional
to the contrary) that
sought to diminish
its estimate of Expdr-
-e for purposes
of
Taxation. - of about
Rs 30000. Custom
duties I have
increased about
Rs 12000 -
This is not sufficient
explained by the
drainage scheme)
the funds of

accumulating for
your Degree future
purposes?

15

9

be open to the Municipality
to replace the money, when
they have funds to spare.
The opinion of the President
however, should receive full
consideration at the hands
of the Commissioners. The
provision of the entertain-
-ment of a Sanitary En-
-gineer will be disposed
of separately, with reference
to the President's letter No
209 dated 9th February 1874
and, in the meantime, the
provision of Rs 5000 may
remain.

Explanation must
~~should~~
be given of the
~~have been~~
considerations, which appear
to have induced the Com-
-missioners to abandon
in favor of Results grants
the plan of providing Muni-
-cipal schools, indicated
in the budget for the Current
year

The object of deducting the Branch Dispensary charge from the entry in Statement 17 is not very apparent.

~~The Budget proposed~~ The President will report on the origin of the custom of levying fees from shopkeepers for permission to lay planks across the municipal drains and will state the grounds on which he would advocate the retention of an impost of this kind.

Subject to the above remarks the Budget is passed as submitted.

J.L.

To
The President Mun. Commissioner Madura
" Public Works Department "
" Revenue Department "
" Board of Revenue "
" Accountant General "
" Sanitary Commissioner "
" Surgeon General
Sup. Med. Department "
" Director of Pub. Instruction "
" President Local Fund Boards
Madura

Circular

17

The year 1874/5 is expected to open with a balance of Rs 34031. derived not entirely from the plant taxation in the year preceding - but mainly from the accumulated savings of previous years, made particularly with a view to the carrying out an important project - the drainage & water supply of the town. This the year 1872/3 began with a balance

of Rs 21605 and ended
with one of Rs 32.071- of
which Rs 17900 were funded
with the view of providing for
the debt above mentioned - And
the Govt. (Govt. 8 July 73. No. 942) ap-
proved explicitly of this "re-
tention of a large balance in
hand" for this purpose.

The year 1874/5 with
which we are dealing is expected
to open with a balance of Rs 34031
and to end with one of Rs 21.671
The income to be raised in the year 1874

itself - i. e. excluding the accum-
ulations of previous years is Rs 61913
while the expenditure within the
year ante be Rs 74.273- or Rs
12,360- above the income - This
deficit is met out of the
accumulations of previous years
which for two stately are large-
under these circumstances
we cannot safely require the
Comrs to reduce their taxation.
We make new copy of it to the
L. F. Board. If next year we find
the balances heavy & the income

Memo with reference to H.E. The Governor and the Lord Bishop's remarks on the Draft Order in the Madura Municipal Judgt.

Large opening balances. It is admitted that this is sufficiently accounted for by the anxiety of the Commissioners to accumulate a reserve for a drainage scheme but the Vice President will probably explain it more fully in the report for the year 1873-74. From the Govt. letter 2/94 Pol 2/4 & 94 it appears that it is now contemplated to apply for a loan for the drainage scheme in which case the sums now annually reserved will be required for the annual instalments towards the repayment of the loan. The Municipal Com-

Surely not nearly so much will be required as specified for these purposes

Hon. H. Sullivan Esq

mentioned can be made from borrowed money, either of these measures may take be adopted

J. B. L. 27. 3. 74.

Paper
Pol Pro

The municipality has in the course of a few years accumulated a surplus of Rs. it has taken from the inhabitants in the shape of taxes more than it required for its annual expenditure. The inhabitants are entitled to demand not only that accumulation (with a view to some future benefit to them) shall cease, but that they shall receive the benefit of the past accumulations. I am willing to wait till next year: but if no drainage scheme is forthcoming, something must be done for

and a end in ... ...

The income to be raised in the year 1874

Rates on Houses

The income from this tax in 1872-73 was higher than in any other Municipality except Bellary

	Popul.	Current Houses	Rate per cent
Bellary	51766	17464	5
Trichy	76530	18777	5
Tanjore	52175	11977	5
Madura	57987	10884	4

Trichinopoly and Tanjore, the population and rate big as shown in the margin. The figures do not seem to indicate any gross undervaluation as compared with other localities. The rate is fixed on the annual rental value only.

Grain Rents

The fee for permission to place plantain ~~in front~~ over the drains in front of the shops is so very peculiar a source of revenue that it probably had its origin in some old custom. It is submitted that the origin might be asked before it is interfered with.

It would be as well to ask explanation, I, think for legal?

JPP

Education

In the draft it is stated that explanation should have

can no more at all
in Planning a loan
if the annual charge
if the respectable
me benefits and
of Revenue"

JPP

~~Proceed with the~~

Commissioners have been asked to state whether they desire to retain the toll on the terms proposed, viz. the construction and maintenance of a Cart-line. As this would involve a heavy annual expense as well as loss of revenue it is probable that the Commissioners would prefer the course which has been adopted at Trichinopoly viz. the tolls levied by the Road Board and a portion paid to the Municipality. Under these circumstances it is submitted (with reference to the Govt. Order (Public Works) dated 29th January 1874 he was requested to await any reduction in the rate is directed.

Govt: Client on may send petition: and it should be stated in the P.O.

JPP

Seen given of the reasons
which induced the Com-
missioners to adopt the
grants in lieu of the
other system previously
indicated. - This might
be changed to "explanation
must now be given."
5-4-73

Govt. of {1874} Madras.

Financial

To

The Presdt. Munl. Commrs.
Madura

Dated Apl. 17
Recd. } 1874 No. 608.

Nos. 120. 122.

Madura Munp.- The Budget Estn. of this Munp. reviewed & passed. Explanations called for on certain points.