M.R.O. 1—77,006—8-6-37.

(1) Number of pages 76

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(3) Initials of the Referencer J

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 691 Press ~~Mis.~~

233-237.

Dated 25-6- 1894.

34/35

Not to be folded or roughly handled

Read the following papers:—

No. 233. From the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Combaconum, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Vallam, 25th February 1874.

I have the honour to forward, herewith, the Budget Estimate of Receipts and Expenditure of the Combaconum Municipality during the year 1874-75 in the forms prescribed in G. O., dated 28th October 1871, No. 1646, together with a copy of the letter from the Vice-President containing explanatory remarks regarding certain items of receipts and charges.

2. The gross receipts of the Municipality have been estimated at Rupees 35,135 during the ensuing year against Rupees 48,000 during the current year. The decrease is mainly due to the fact that the Commissioners do not expect any balance whatever to begin this year with while they anticipated more than Rupees 13,000 as opening balance at the beginning of the current year. The reason for this want of balance is that the reconstruction of the roads, which fell into utter disrepair at the end of 1872-73, has cost considerably more than what was allotted in the Budget for that purpose.

3. Although the Commissioners proposed in the current year's Budget that the rate of the house-tax should be raised from five to 7½ per cent. and framed their estimate accordingly, yet, as Government directed that the proposal be postponed, they did not levy the tax at the enhanced rate. During the ensuing year they apprehend that the funds will be wanting even to meet the ordinary expenditure of the Municipality unless the house-tax is levied at the rate last mentioned as they have dispensed with the professional-tax during the current year also. A sum of Rupees 14,000 has, therefore, been put down under the head of "House-tax."

4. The Local Fund Board, Tanjore Circle, having, on the representation of the Commissioners, agreed to pay an increased contribution of Rupees 2000 to the Municipality on account of the Combaconum Dispensary, the said amount has been entered under the head of "Local Fund Contribution" in the present Budget. Provision has also been made for the same in the Budget of the Local Fund Board.

5. Several important works have been postponed owing to want of funds, and only a few petty works detailed in Statement II-A. have been provided for in the Budget, these being considered to be indispensable.

6. The Commissioners intend to take up a few schools under their management as directed in G. O., dated 22nd May 1872, No. 670, and have allotted Rupees 1,133 for them on a rough calculation. The allotment for results grants has, therefore, been put down as Rupees 483. The allotment for salary grants has, however, been raised to Rupees 1,014; but, a portion of this being for the girls' schools, will not have to be spent under G. O., dated 14th January 1874, No. 42.

7. Although the Commissioners have excluded the professional-tax from their Budget for 1874-75, yet, with a view to provide funds for the execution of some of the important works, such as the drainage of the town, during the next

year they request the sanction of Government to levy that tax at a reduced rate. Such a proposal not being authorized by law I think that the tax may be allowed to be levied in full rates in the Combaconum Municipality until the drainage of the town is completed.

From T. GOVINDA ROW, Officiating Vice-President, to the Hon D. ARBUTHNOTT, President of the Municipal Commission, Combaconum, dated Combaconum, 25th January 1874, No. 140.

In forwarding, herewith, the Budget Estimate for the year 1874-75, prepared according to the Government Proceedings, No. 646, dated the 28th October 1871, I have the honour to make the following remarks with reference to certain items :—

House-tax.—Having had in the beginning of the currentyear a large opening balance the Commissioners during the present year levied this tax only at five per cent. But as no opening balance is expected for the Budget year, and owing to want of funds, the Commissioners were obliged to propose to levy the tax at the maximum rates.

Parapet wall round Burning-ground.—This burning-ground is situated on the northern side of the river Cauvery, fronting a crowded locality of the town, and is thereby a source of incessant nuisance to its neighbours. The Commissioners once contemplated its removal to a place out of the public view, but there arose so many religious objections that the Commissioners were obliged to abandon the scheme. The entire cost for a thorough improvement in point of sanitation would amount to upwards of Rupees 10,000. However, the Commissioners propose to start with the parapet wall and two flights of steps, these being considered the first important requirements for obstructing a horrible view of the burning of the dead bodies. The inhabitants of this town have agreed to contribute a moiety of the expense, and this sum of Rupees 1,160 is the other moiety to be borne by the Commissioners.

Parapet wall to Porthamarai Tank.—During the late Mahamakan festival this tank was pumped out to prevent accidents from drowning. While the steam pump was working a portion of the southern parapet wall of the tank together with the platform came down. If these be allowed to stand as they are at present there is every apprehension of the other portion also coming down. The Commissioners have consequently allotted a sum of Rupees 1,600 to replace them.

It may not be out of place to observe here that this tank is sadly in want of drainage. The waters of this tank being considered holy by the inhabitants it is always made use of for bathing purposes; but owing to want of drainage a sort of foated fungoid substance collects on its surface rendering the waters of the tank noxious and offensive to the smell. With a view of providing a drainage to this tank the Commissioners have prepared plans and estimates, the total cost amounting to Rupees 2,129. The funds at the disposal of the Commissioners not allowing them to make an allotment in the Budget they have postponed the work until such time as they are able to undertake it. However, they are under the impression that if the professional-tax is sanctioned by Government at a reduced rate (*vide* copy of Proceedings of the Commissioners enclosed) they can remove a long-standing and the most obnoxious nuisance.

Repairing Needamungalum Road with clay and sand.—About three or four years ago this road was metalled at a considerable cost and is now much worn out and requires complete repair. The cost comes to about Rupees 5,000. But for the same reasons as stated in the foregoing paragraph the Commissioners propose to repair the road with clay and sand, and if the professional-tax is sanctioned they hope they can repair the road with laterite.

In conclusion, I beg to observe that all possible reduction is made under the head of "Establishment" and no further reduction could be made under that head consistent with the efficient management of works of the Municipality.

PROCEEDINGS of the Municipal Commissioners, Combaconum, dated 19th January 1874.

Present :

M. R. Ry. T. Govinda Row, *Vice-President.*
Lieutenant A. W. Smart.
Rev. H. Wannski.
M.R.Ry. K. Regunada Row.
,, T. Sundrappaiyar.
,, A. Anuggragam Pillay.
,, Venkatapathe Kistna Settier.

Resolved that the Budget as revised by the Commissioners be passed.

Resolved that the President be requested to inform the Government that owing to want of funds the Commissioners were obliged to abandon the metalling of the Needamungalum Road, which it is now proposed simply to repair with clay and sand at a cost of Rupees 500, and also to put off several important works, such as the providing of a drainage for the town, &c., and that in case the Government allow the Commissioners to levy the professional-tax at a reduced rate the Commissioners may take up those works during the next year.

* * *

(Signed) T. GOVINDA ROW,
Officiating Vice-President.

No. 234. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 14th April 1874.

The Combaconum Municipal Budget presents an unsatisfactory condition.

2. The estimated income, Rupees 35,000, is obviously insufficient for the needful expenditure of this populous and wealthy town of nearly 45,000 inhabitants, and of this forty per cent. (Rupees 14,000) is levied by tolls on the main lines of traffic and therefore open to serious modification. The expenditure under Grant I. is deficient under those heads where most is needed. The whole drainage scheme seems to be in undesirable abeyance for want of funds; and only Rupees 700 are provided for New Communications and Rupees 3,500 for Repairs, although Rupees 14,000 are levied by tolls. Rupees 3,000 is no adequate provision for the education of the children of 45,000 inhabitants—and conservancy, lighting, and supervision have to be reduced as compared with the preceding year. There is, therefore, no room for foregoing any legal source of income.

3. The Commissioners proposed last year to raise the house-tax from five per cent. to 7½ per cent., but the increase was not sanctioned by Government. I am inclined to think that a wealthy town like Combaconum might bear the increment well. But I am unwilling to levy the maximum house-tax while the wealthy merchants and traders escape their proper income-tax. I therefore strongly prefer the reimposition of the professional-tax in accordance with the reasonable proposal of the Commissioners.

4. The main purpose they have in view, viz., the drainage of the town, is a reasonable charge on the income and trade profits of the thriving mercantile and professional community like that of Combaconum.

(Signed) W. ROBINSON.

No. 235. MINUTE by the Right Hon. the PRESIDENT, dated 15th April 1874.

With reference to the Hon. Mr. Robinson's remarks, I have to observe that this Municipality spent (in round figures) Rupees 30,000 in 1872-73, *i. e.*, about Rupees

13,000 less than they estimated for that year. In 1873-74 they expect to have spent all for which they budgeted, viz., Rupees 48,000 (including the balance of last year), but it does not follow that they will have done so; and, supposing that they *have* done so, I think it would be most undesirable to encourage them to increase their expenditure on the very first occasion on which they have been able to spend the full amount of their estimate. We should thus go far effectually to defeat our own object, which is to prevent unnecessary taxation in our Municipalities. They propose to revive the profession-tax, which was abolished *at their own request* a year ago;—and the object for which they propose this is a comprehensive "drainage scheme." It is evident, that the Government could not, in common consistency, agree to their proposal. Moreover, experience shows that taxation imposed for "drainage schemes" means an accumulation of the proceeds of taxation from year to year, *i. e.*, unjustifiable burdens upon the people.

2. A "drainage scheme" ought to be carried into effect by means of a loan, for which (if they really see their way to an effective scheme) the Board should apply: and I would inform them accordingly. I should add, that I consider that it is the tendency of our Local and Municipal Boards generally (*1st*) to raise a larger revenue than they are able to spend and (*2ndly*) to raise a revenue larger than that which, considered with reference to the tax-paying capacity and general welfare of the people, is desirable.

(Signed) HOBART.

No. 236. MINUTE by the Hon. J. D. SIM, C.S.I., dated 22nd April 1874.

I concur with his Lordship that the drainage scheme—to which I attach the greatest importance, and which, I consider, should not be delayed—must be executed by a Government loan, and I would inform the Commissioners that application should accordingly be made when the plans and estimates have been prepared.

2. The abolition of the professional-tax, yielding Rupees 10,000 per annum, has grievously crippled the means of the Municipality. The Commissioners estimate their income in the current year 1874-75 at Rupees 35,000, while that of 1873-74 was Rupees 48,000. The charges are, of course, kept within the income, but this result has been obtained by economies of a very questionable character. The total sum allotted for new roads in this large and populous town is only Rupees 712. Repairs to roads are reduced from Rupees 6,250 to Rupees 3,500; and, most to be regretted of all, conservancy has been reduced from Rupees 12,088 to Rupees 9,400. The letters of the Vice-President—a native—and of the President—our oldest and most experienced Collector—show to what straits the Commissioners have been reduced. At a meeting of seven members—five being natives—they have proposed the reimposition of the profession-tax at a reduced rate, and I should not hesitate to advocate compliance with their wishes were it not that they have raised the house-tax from five to 7½ per cent., and I think it well to see whether this enhancement will, or will not, suffice. It is probable, as his Lordship remarks, that there will be a balance, though not a large one, at the end of 1873-74, and this will enable the Commissioners to provide more

fully for "conservancy." When the drainage scheme is undertaken recourse to the profession-tax will be an absolute necessity, in order to pay the annually accruing interest on the loan.

3. I observe that my Minute on the Commissioners' Budget for 1872-73 was not recorded in the usual way.

(Signed) J. D. SIM.

No. 237. ORDER THEREON, 25th April 1874, No. 691.

The subjoined table is an abstract of the Budget Estimates of the Combaconum Municipality for the year 1874-75 compared with those for the current year:—

RECEIPTS.	1873-74.	1874-75.
	RS.	RS.
Balance	13,310	...
Assignment by Government	600	150
House-tax	13,100	14,000
Tax on Arts	300	...
Tax on Vehicles	1,510	1,400
Tolls	14,000	14,000
Fees	1,260	1,200
Fines	150	200
Endowments	1,990	1,815
Contribution from Local Funds	1,510	2,000
Miscellaneous	270	370
Total ...	48,000	35,135

CHARGES.	1873-74.	1874-75.
	RS.	RS.
Grant I.—		
New Works—		
Communications ...	10,000	712
Buildings	1,310	3,426
Repairs—		
Communications ...	6,250	3,500
Miscellaneous ...	350	2,130
Establishment	2,384	2,262
Tools and Plant ...	46	56
Grant II.—		
Municipal Schools ...	330	1,133
Salary Grants	300	1,014
Results Grants ...	2,120	483
Inspection	100	300
Miscellaneous	...	70
Grant III.—		
Hospitals and Dispensaries	5,148	6,050
Vaccination	150	150
Registration of Births and Deaths	284	200
Conservancy	12,088	9,400
Grant IV.—		
Lighting	2,270	1,920
Choultries	110	...
Watering Streets, &c.	170	50
Travellers' Bungalows	...	110
Grant V.—		
Supervision	2,996	1,869
Miscellaneous	304	300
Balance	1,290	...
Total ...	48,000	35,135

2. The estimated income for the year 1874-75 falls short of that for the current year by Rupees 12,865, owing entirely to the current year's estimate showing an opening balance of Rupees 13,310. The sanction for the increase of the rate of house-tax, which was withheld in reviewing the current year's Budget, is now accorded; but until the drainage plans and estimates called for in G. O., dated 22nd May 1872, have been submitted the Government must decline to consider any proposal for the levy of the profession-tax, which has already been twice introduced and twice abolished in accordance with the wishes of the Commissioners. The drainage of the town, moreover, is a work which should be carried out by means of

a loan, and an application for the requisite amount should be submitted as soon as the preliminaries have been completed and the work is ready to be taken in hand. The reduced amount available for Public Works is only a natural result of the current year's Budget having been framed so as to utilize an overgrown opening balance. The President is requested to expedite the report called for in paragraph 3, G. O., dated 30th January 1874, No. 156. The slight increase in the allotment for education is in the right direction. The particulars of the establishment in Municipal schools should have been given in Statement II.-B. The decrease in the allotment for Conservancy is considerable, but the Government observe that it is slightly in excess of the actual expenditure in 1872-73. The proposed decrease in the cost of supervision is satisfactory.

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

Erd. A. Rodgers.

Govt. of Madras

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Combaconum,
&c., &c.

Dated April, 25th
1874.

Received.

G. O., 25th *April* 1874, *No.* 691.

APRIL.
Nos. 233—237.

Combaconum Municipality.—The Budget Estimates of this Municipality for 1874-75, reviewed and passed.

9

FINANCIAL DEPARTMENT.

Combaconum Municipal Budget for 1874-75.

I concur with his Lordship that the drainage scheme—to which I attach the greatest importance, and which, I consider, should not be delayed—must be executed by a Government loan, and I would inform the Commissioners that application should accordingly be made when the plans and estimates have been prepared.

2. The abolition of the professional-tax, yielding Rupees 10,000 per annum, has grievously crippled the means of the Municipality. The Commissioners estimate their income in the current year 1874-75 at Rupees 35,000, while that of 1873-74 was Rupees 48,000. The charges are, of course, kept within the income, but this result has been obtained by economies of a very questionable character. The total sum allotted for new roads in this large and populous town is only Rupees 712. Repairs to roads are reduced from Rupees 6,250 to Rupees 3,500, and, most to be regretted of all, conservancy has been reduced from Rupees 12,088 to Rupees 9,400. The letters of the Vice-President—a native—and of the President—our oldest and most experienced Collector—show to what straits the Commissioners have been reduced. At a meeting of seven members—five being natives—they have proposed the reimposition of the profession-tax at a reduced rate, and I should not hesitate to advocate compliance with their wishes were it not that they have raised the house-tax from five to 7½ per cent., and I think it well to see whether this enhancement will, or will not, suffice. It is probable, as his Lordship remarks, that there will be a balance, though not a large one, at the end of 1873-74, and this will enable the Commissioners to provide more fully for "conservancy." When the drainage scheme is undertaken recourse to the profession-tax will be an absolute necessity, in order to pay the annually accruing interest on the loan.

3. I observe that my Minute on the Commissioners' Budget for 1872-73 was not recorded in the usual way.

22nd April 1874.

J. D. SIM.

S.O. No. 691 - 24th April 1874 Fwd.

11

FINANCIAL DEPARTMENT.

Trichinopoly Municipal Budget for 1874-75.

The expenditure of the Trichinopoly Municipality has always, as his Lordship remarks, been large; that it has, therefore, been extravagant I am not prepared to admit. Trichinopoly is at once a populous native town and a military cantonment, and the improvement and conservancy of such a place is necessarily expensive. The discontinuance of the professional-tax has, at a stroke, diminished the income of the Municipality by Rupees 12,000, and has necessitated the enhancement of the house-tax and the postponement indefinitely of many useful measures, undertaken in the full and reasonable expectation of funds continuing to be available. The most important of these, however, as the schemes of drainage and water supply, and the "moat reclamation" (initiated by Sir Charles Trevelyan), are works which I conceive may legitimately be constructed by means of a loan, and I would instruct the Commissioners to apply accordingly. This will relieve the pressure on the present rate-payers and provide for the early completion of most important sanitary improvements. On this understanding I accept the Budget submitted by the Commissioners, otherwise I see no alternative but the partial reimposition of the profession-tax.

J. D. SIM.

22nd April 1874.

S-O. W^s- 692 -7 25 * April 1874 - Encl.

FINANCIAL DEPARTMENT.

Elementary Education in Trichinopoly.

With the very limited funds at our disposal now, and the increasing demands for results grants, &c., I have come to the conclusion—inevitable I think—that no general *scheme* of education can at present be devised. All we can do is to improve the class of elementary schoolmasters and supplement private efforts. Instead of establishing schools as here proposed—which will not meet the wants of the district—and so stifling private efforts, the Local Fund Board had better hold out encouragement to the existing pial masters to improve themselves and make such grants-in-aid as they can afford.

12*th April* 1874. J. D. SIM.

15

President's Office
Vellam 25th February
1874

1

From.

The Honorable D. Arbuthnot
President, Municipal Commission
Combaconum.

253

To

D. F. Carmichael Esq
Actg. Chief Secretary
to Government
Madras.

Sir,

I have the honor to forward herewith the Budget Estimate of Receipts and Expenditure of the Combaconum Municipality during the year 1874-75 in the forms prescribed in G. O. dated 28th October 1871 No 1646 together with a Copy of the letter from the Vice President containing Explanatory remarks regarding certain items of receipts and Charges.

2. The Gross receipts of the Municipality have been Estimated at Rs 35,135 during the ensuing year

year against Rs 48000 during the current year. The decrease is mainly due to the fact that the Commissioners do not Expect any balance whatever to begin this year with while they anticipated more than Rs 13000 as opening balance at the beginning of the Current year. The reason for this want of balance is that the reconstruction of the roads, which fell into utter disrepair at the end of 1872-73 has cost Considerably more than what was allotted in the Budget for that purpose.

3. Although the Commissioners proposed in the Current year's Budget that the rate of the house tax should be raised from 5 to 7½ per cent and framed their Estimate accordingly, yet as Government directed that the proposal be postponed they did not levy the tax at the enhanced rate. During the ensuing year they apprehend that the funds will be wanting even to meet the ordinary Expenditure of the Municipality unless the house tax is levied at the rate last mentioned as they have dispensed with the Professional tax during the Current year also. A sum of Rs 14,000 has therefore been put down under the head of house tax.

4. The Local Funds Board Tanjore Circle, having on the representation of the Commissioners agreed to pay an increased Contribution of Rs 2000 to the municipality on account of the Combaconum Drainage the said amount has been Entered under the head of

Local Fund Contribution in the present Buoget. Provision has also been made for the same in the Buoget of the Local Fund Board.

5 Several important works have been postponed owing to want of funds and only a few petty works detailed in statement II A. have been provided for in the Buoget; these being considered to be indispensable.

6 The Commissioners intend to take up a few Schools under their management as directed in G.O dated ~~14th January 1874 No42~~ 22nd May 1872 No670 DT and have allotted Rs 1133 for them on a rough calculation. The allotment for results grants has therefore been put down as Rs 483. The allotment for salary grants has however been raised to Rs 1014; but a portion of this being for

for the Girls' Schools will not have to be spent under G.O dated 14th January 1874 No42.

7. Although the Commissioners have Excluded the Professional Tax from their Buoget for 1874/75 yet, with a view to provide funds for the Execution of some of the important works such as the drainage of the town during the next year, they request the sanction of Government to levy that tax at a reduced rate. Such a proposal when authorized by law, I think that the tax may be allowed to be levied in full rates in the Combaconum Municipality until the drainage of the town is completed.

I have the honor &c &c

Your most obt Servt.

A Rathnavelu Mudaliar

President

Proceedings of the Municipal Commissioners Combaconum dated 19th January 1874.

Present.

M.R.Ry T. Gooneda Row — Vice President

Lieut A. W. Smart.

Rev^d H. Wanneki

M.R.Ry. K. Regunada Row

" T. Sundrasparyar

" A. Anuggragaram Pillai

" Venkatasparthe Krishna Settier

Resolved that the budget as revised by the Commissioners be passed.

Resolved that the President be requested to inform the Government that owing to want of funds the Commissioners were obliged to abandon the Metalling of the Nedamungalam Road which it is now proposed simply to repair with Clay and Sand at a cost of Rs. 500, and also to put off several important works such as the providing of a drainage for the town &c. and that in case the Government allow the Commissioners to levy the Professional Tax at a reduced rate the Commissioners may take up those works during the next year.

× × ×

(Signed) T. Gooneda Row
Offg Vice President.

(True Copy)

T Gooneda Row
Offg Vice President

25th January 1874.

Statement II. A. Detail of Allotment for expenditure on Public Works estimated to Cost Rupees 100 or upwards

Part I. New Works.

No.	Project.	Amount of Estimate	Part Expenditure	Expenditure in
		R a	R	R
1)	Communications			
	12. Culverts on Roads	712 -		
2)	Sanitary and Miscellaneous			
	5. Male and Female Latrines	1000 -		
	Brahmin Wards	500 -		
	Contributions to parapet wall to South of Burning ground including flight of steps	1160 -		
	Parapet wall to Mallagasetty tank	211 8		
	Feeder and Drainage for Do	125 -		
	Flight of steps for Missionary tank	200 -		
	Earth work near the Hospital Street	100 -		
	Total	3296 8		
(d)	Miscellaneous			
	Fixing 20. Lamp posts and 12 wall brackets	130 -		
		3426 8		
	Grand Total	4138 8		

Part II. Repairs

No.	Project.	Grant.
(a)	Communications	
	Roads.	
	Repairing Veedamungalum road with clay and sand	500
	Do. Tanjore Road	1500
	Do. Ramatchi Iyen's Agraharam & bazaar roads	800
	Do. Old Jail road	500
	Extending Tunnels	100
	Repairs of road from Cuppam tank to Road No. 2	100
	Total	3500
2)	Sanitary and Miscellaneous	
	Repairs of Female wards	330
	Do of parapet wall of Puthamanai Tank	1600
	Ash tubs	100
	Petty repairs and Reserves	100
	Total	2130
	Grand Total	5630

J. Gonneville Nero
Offg Vice President.

From
The President
Municipal Council
Combaconum

To
The Chief Secretary to Govt
Fort St. George

Dated 25th February 1874
No. 24.

The letter of the Vice President with enclosure of 25th January 1874 No. 14

Received 28th February 1874.

Submitted
Enclosure 2 in a letter

Statement II B. Detail of Municipal Establishments.

	No.	Salary per Mensem	Salaries per Annum	Totals Major heads
Grant I. Public Works				
Overseer	1	50 - -	600 - -	
Maistry	1	15 - -	180 - -	
Lascars	2	5 - -	120 - -	
Road Coolies	..	113 8 -	1362 - -	
Total			2262 - -	
Grant III. Sanitation & Medical Services				
1. Hospitals and Dispensaries				
2d Class Apothecary	1	230 - -	2760 - -	
1st Class Hospital Assistant	1	60 - -	720 - -	
Peon	1	7 - -	84 - -	
Hospital Servants.				
Compounder	1	7 - -	84 - -	
Ward Cooly	1	6 - -	72 - -	
Extra Do	1	3 - -	36 - -	
Cook	1	5 - -	60 - -	
Nurse	1	5 - -	60 - -	
Coly (Male)	1	6 - -	72 - -	
do (Female)	1	2 8 -	30 0 -	
Dhoby	1	3 - -	36 - -	
Midwife	1	10 - -	120 - -	
Total			1131 - -	
2. Vaccination				
Vaccinator	1	12 - -	144 - -	
3. Registration of Births and Deaths				
Registrar	1	15 - -	180 - -	

Statement II. B. Detail of Municipal Establishments

	No.	Salary per Mensem	Salaries per Annum
Grant III. Sanitation and Medical Services (Cinelevai) & Conservancy.			
Inspectors.	2	25 2 -	602 -
Sub Inspectors. 1 @ Rs 12 and 5 @ Rs 10	6		744 -
Peons.	6	5 -	360 -
Tank watch	1	1 -	18 -
Scavengers	24	6 -	1728 -
Toties			1320 -
Total			4800 -
Grant IV. Miscellaneous Municipal purposes. 1. Lighting			
Maistry	1	10 -	120 -
Massalgies	10	4 -	480 -
Total			600 -
3. Travellers Bungalow. Cook.	1	6 -	72 -
Sweeper.	1	2 8 -	30 -
Total			102 -
Grant V. Superviewon and Management. 1. Office			
Chief Clerk	1	50 -	600 -
Head Do	1	25 -	300 -
2d Do	1	20 -	240 -
3d Do	1	15 -	180 -
Shroff.	1	12 -	144 -
Canvass	1	5 -	60 -
Peons.	3	6 -	216 -
Sweeper.	1	- 12 -	9 -
Total			1749 -

J. Govindoo Row
Offg Vice President.

D. K. Muthuswott
President

S.O. No. 691 - 725 th April 1874 Pondy

27

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Combaconum during the official year 1874-75.

	1874-75 Detail of Minor heads.	1874-75 Totals of Major heads	Probable Receipts during 1875-74
1. Balances brought forward			
(a) Municipal Fund			
(b) Endowments.			
2. Assignments and allotments by Government			
(a) Surplus Pound Fund	150 - -	150 - -	200 - -
3. Rates and Taxes &c.			
(a) Rate on houses &c (Section 140) at 7½ per cent	14000 - -		10300 - -
(c) Taxes on Vehicles &c (Section 57)	1100 - -		1560 - -
(e) Tolls. (Section 77)	14000 - -		14890 - -
(f) Fees (Sections 106, 123, 125, 130, 131, 136, Bye laws and Schedule A)	1200 - -		1260 - -
(g) Magisterial Fines. (Section 17)	200 - -		150 - -
		30800 - -	
4. Endowments and Sundry Contributions and Donations			
(a) Hospitals			
Funded Interest	735 - -		700 - -
Subscriptions and Donations	700 - -		700 - -
Rent of Apothecary's quarter	180 - -		180 - -
Sale of Medicines	200 - -	1815 - -	210 - -
5. Contributions from Local Funds.			
(c) Miscellaneous			
Hospitals	2000 - -	2000 - -	1270 - -
7. Miscellaneous.			
(a) Rents of Municipal Markets.			
Vegetable Stall	156 - -		156 - -
(c) Sale of Sweepings	24 - -		20 - -
Carried over			34765 - -

Statement I. Revenues and Receipts &c for 1874-75 (Concluded)

	Detail of Minorheads	Totals of Major heads.
Brought forwards		34765 ..
7 Miscellaneous	180 ..	
(e) Sale of Materials and Tools and Plant	10 ..	10 ..
(f) Avenues	15 ..	15 ..
(g) Fishing tanks	100 ..	100 ..
(h) Rent of platforms	5 ..	5 ..
(i) Rent of Travellers' Bungalow	60 ..	60 ..
	370 ..	
Total		35135 ..

Note to Statement I.

1. Houses and Land Rates to be levied at 1½ per cent
3. Taxes on Vehicles &c As per Schedule D.
5. Tolls at half the rates prescribed by Act III of 1871.
6. License Fees.

Slaughter houses 1st Class Rs 4 } per Annum
" 2d Do. Rs 2 }
Government Order No 1159 of 18th September 1867.

Cartstand 1st Class Rs 4 } per Annum.
" 2d do Rs 2 }
Government Order No 1159 of 18th September 1867.

Temporary Structures at the rate of one pie per Square foot and 3 Annas per day.
Government Order No 1104 of 6th August 1869
" No 1412 of 2d November 1870.

Dangerous and Offensive trades.
Dyeing houses
Brick Kilns
Pottery
Lime Kilns
} at Rs 3 per Annum.

All other trades such as Tannery, Coal Depot &c at Rs 10 per Annum.

J Coumbe Row
Offg. Vice President

Statement I.A. Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the official year 1874–75

Name of Institution	Amount of funded Capital	Balance	Interest or produce of Land	Appropriation from Capital for Expenditure	Contributions and Donations of all kinds	Sales of Medicines or Sundry property	Total (Columns 3–7)	Current Charges (Statements II & III)	Outfits for Relief works (Statements IV A)	Total Charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10.	11	12	13
Hospitals and Dispensaries	18337-4	- - -	735 - -	- - -	2880 - -	200 - -	3815 - -	6050 - -	830 - -	6880	3065 - -	

J Gourlie Row
Offg Vice President

Statement II. Expenditure from the Municipal Fund of the Town of Combaconum for the official year 1874-75.

	1874-75 Detail (Minor heads)	1874-75 Totals (Major heads)	Probable Expenditure during 1875-74.
Grant I. (Public Works)			
1. New Works			
(a) Communications	712 - -		
(c) Sanitary and Miscellaneous	3296 8 -		2162 - -
(d) Miscellaneous	130 - -		
		4138 8 -	
2 Repairs			
(a) Communications	3500 - -		12012 - -
(c) Sanitary and Miscellaneous	2130 - -		780 - -
		5630 - -	
3 Establishment	2262 - -	2262 - -	3717 - -
4 Tools and plant and Contingencies	55 8 -	55 8 -	40 - -
Total Grant I		12086 - -	18711 - -
Grant II (Education)			
2. Municipal Schools			
(a) Establishment	1080 - -		- - -
(b) Contingencies	53 - -	1133 - -	- - -
3. Salary Grants	1014 - -	1014 - -	1125 12 -
4. Results Grants	483 - -	483 - -	- - -
5. Contributions to Local Funds for Educational Inspectorate	300 - -	300 - -	349 - -
6 Miscellaneous	70 - -	70 - -	143 - -
Total Grant II		3000 - -	1617 12 -
Grant III (Sanitation and Medical Services)			
1. Hospitals and Dispensaries			
(a) Establishment	4134 - -		3986 8 -

Statement II Expenditure from the Municipal Fund &c for 1874-1 (Continued)

	Detail (Minor heads)	Totals (Major heads)	
			3986 8
Grant III (Sanitation & Medical Services) (Concluded)			
1. Hospitals and Dispensaries (continued	4134 - -		
(b) Medicines and Supplies	900 - -		657 -
(c) Diet of patients	960 - -		912 -
(d) Sundries	56 - -		86 8
		6050 - -	
2. Vaccination			
(a) Establishment	144 - -		144 -
(b) Contingencies	6 - -		3 2
		150	
3. Registration of Births and Deaths			
(a) Establishment	180 - -		204 8 6
(b) Contingencies	20 - -		- - -
		200 - -	
4. Conservancy.			
(a) Establishment	1800 - -		5262 -
(b) Sanitary Services (Cost of Conservancy Carts)	1536 - -		1986 -
(c) Cleansing of tanks, wells and Drains	50 - -		517 -
(d) Contingencies	11 - -		11 -
		9400 - -	
Total Grant III		15800 - -	16771 10
Grant IV (Miscellaneous Municipal purposes)			
1. Lighting			
(a) Establishment	600 - -		735 -
(b) Contingencies	50 - -		367 -
(c) Miscellaneous			
Lanterns with Cages	270 - -		632 -
Kerosine oil 800 Gallons with Cartage	1000 - -		
		1920 - -	

Statement II. Expenditure from &c for 1874-75: (Concluded)

35

	Detail (Minor heads)	Totals (Major heads)	
Grant IV. Miscellaneous Municipal purposes.			
4. Watering Streets & planting avenues	50 - -	50 - -	- -
5. Bungalow (Travellers')			
(a) Establishment	102 - -		102 - -
(b) Contingencies	8 - -	110	31 - -
Total Grant IV.		2080 - -	1587 - -
Grant V. Supervision and Management.			
1. Office			
(a) Establishment	1749 - -		2123 - -
(b) Contingencies	120 - -	1869 - -	110 - -
2. Miscellaneous.			
(a) Auditors pay	150 - -		527 - -
(b) Printing forms &c	150 - -	300 - -	
Total Grant V		2169 - -	2560
Grand Total Expenditure		35135 - -	

J Govinda Row
Offg Vice President

Jh Fin 469/74

1874 Department

Enclosure 1 in a letter

From Pres. 25 April/74

No 140.

The President

Munl. Comrs.

Combaconum

To The Chief Secretary to Govt.

Fort St. George

Madras

Dated 25th February 1874

Rec'd

No 29

Budget Statements

shewing the receipts

& expenditure of the Cmbm

Comm. Municipality during

1874-75.

Fin 469/74

Pres: 25 April/74 in 253

4-

No 140.

6

To. 6

The President

Municipal Commissioners, Combaconum

Sir,

In forwarding herewith the Budget Estimate for the year 1874-75 prepared according to the Government Proceedings No 646, dated 28 October 1871, I have the honor to make the following remarks with reference to certain items.

House Tax. Having had in the beginning of the current year a large opening balance, the Commissioners during the present year levied this tax only at 5 per cent. But as no opening balance is expected for the Budget year, and owing to want of funds, the Commissioners were obliged to propose to levy the tax at the

maximum rates.

Parapet wall round Burning Ground. This burning ground is situated on the Northern side of River Cavery, fronting a crowded locality of the town, and is thereby a source of incessant nuisance to its neighbours. The Commissioners once contemplated its removal to a place out of the public view. But there arose so many religious objections that the Commissioners were obliged to abandon the scheme. The entire cost for a thorough improvement on point of sanitation would amount to upwards of Rs 10,000. However the Commissioners propose to start with the parapet wall and two flights of steps. these being considered the first important requirements for obstructing a horrible view of the burning of the dead bodies. The inhabitants of this town have agreed to contribute a moiety of the Expense, and this sum of Rs 1160 is the other moiety to be borne by the Commissioners.

Parapet wall to Porthamaraikkulam Tank. During the late Mahamakam Festival, this tank was pumped out to prevent accidents from drowning; while the steam-pump was working, a portion of the southern parapet wall of the Tank together with the platform came down. If these be allowed to stand as they are at present, there is every apprehension of the other portion also coming down. The Commissioners have consequently allotted a sum of Rs 1600 to replace them.

It may not be out of place to observe here that this Tank is sadly in want of a drainage. The waters of this tank being considered holy by the inhabitants, it is always made use of for bathing

purposes. But owing to want of drainage a sort of fœted fungoid substance collects on its surface rendering the waters of the Tank noxious and offensive to the smell. With a view of providing a drainage to this tank, the Commissioners have prepared plans and Estimates the total cost amounting to Rs 2129. The funds at the disposal of the Commissioners not allowing them to make an allotment in the Budget, they have postponed the work until such time as they are able to undertake it. However they are under the impression that if the Professional tax is sanctioned by Government at a reduced rate (Vide Copy of Proceedings of the Commissioners Enclosed) they can remove a long standing and the most obnoxious nuisance.

Repairing

Repairing Neervamangalam Road with Clay and sand. About 3 or 4 years ago this Road was metalled at a considerable cost and is now much worn out, and requires a complete repair. The cost comes to about Rs 5,000. But for the same reasons as stated in the foregoing para, the Commissioners propose to repair the road with clay and sand and if the Professional Tax is sanctioned they hope they can repair the road with laterite.

In conclusion I beg to observe that all possible reduction is made under the head of Establishment, and no further reduction could be made under that head consistent with the efficient management of works of the Municipality.

I have &c

Combaconum
25th January 1871.

(Signed) T. Gowinda Row
Offg Vice President

(True Copy) D Chatterton

President

Page No. 45.

Blank sheet.

69 11

Corrected 26/5

234

The Lumbo common
municipal Budget
presents an unsatisfactory
Condition

The Estimated income
Rs: 35,000 is obviously
insufficient for the
needful expenditure of
this populous and wealthy
town of nearly 45,000 inhabi-
tants and if the 40 per cent
(Rs: 14,000) is levied by tolls
on the main lines of traffic
and therefore open to
serious modification.
The Expenditure under
Grant I is deficient
under those heads where
most is needed. The
whole drainage scheme
seems to be in an undesirable
abeyance for want of
funds, and only Rs: 700 are
provided

Para 3 to 12 of G.O. dated 31-12-23 — No. —
— — 1st May 24 — 674-675 —
— — 26 May 24 — 206-207 No.
— — 30 June 24 — 201-202 No.

Bud. Estimates 1924-25

No. 233

Copy 6-4-24.

From the Chief Secretary to Govt.
To the President
Municipal Council
Conjeeveram

S.O. 691-25-4

Sir,

I am directed to return herewith the Budget Estimates of the Municipality for the year 1924-25 and to request that you will be good enough to submit a revised Budget showing the receipts and expenditure of the Conservancy Department separately.

I have the honour to be,
Sir,
Your most obedient servant,
Chief Secretary to Govt.

Dated 25th February 1924
Received 2/3/24

No 29 Enc 1

Submitted herewith Revised Budget Estimates showing the receipts and expenditure of the Conservancy Department separately.

Municipality
dated the 2nd March 1924-25

provided for new
Communications and
Rs: 3,500 for repairs, altogether
Rs: 14,000 are levied by tolls.
Rs: 3000 is no adequate
provision for the Education
of the Children of 45,000
inhabitants - and
Conservancy, lighting and
Supervision have to be
reduced as compared
with the preceding Year.
There is therefore no
room for foregoing any
legal source of income.

The Commissioners
proposed last year
to raise the House-tax
from 5 percent to 7½ per
cent, but the increase
was not sanctioned by
Government. I am inclined
to think that a wealthy
town like Coimbatore
might bear the increase
well. But I am unwilling
to levy the maximum
House-tax while the
wealthy

wealthy merchants and
traders escape their proper
income tax. I therefore
strongly prefer the
reimposition of the
Professional Tax in
accordance with the
reasonable proposal
of the Commissioners.

The main purpose
they have in view: viz
the drainage of the town
is a reasonable charge
on the income & trade
profits of the thriving
mercantile and
professional Community
like that of Coimbatore.

H. R. Stuart

M2234.

Original Ltr Book 12-6-44

S.O. 64.

57
5575
573

Contra communi-
-bicibility.

—

I concur with his Lordship
that the drainage scheme -
to which I attach the greatest
importance, and which, I
consider, should not be delayed -
must be executed by a Pub.
Body - and I would inform
the Comrs that application
should accordingly be made

Charges.

No 234.

when the Plans & Estimates have been prepared.

The abolition of the Pers. Assessed Tax - yielding Rs 10,000 per ann: has been virtually cribbed by the means of the Municipality. The Com.rs estimate their income in the current year 1874/5 at Rs 35,000 - while that of 1873/4 was Rs 40,000. The charges are of course kept within the income - but this result has been attained by economies of a very grave character. The total sum allotted for new Roads in this large & populous town is only Rs 712 - Repairs to roads are reduced from Rs 6250 to Rs 3500 - and must be regretted of all. has been reduced Conservancy from Rs 12088 to Rs 9400. The letters of the Vice President - a native - and of the President - one absent & must be perused by Collector - show how hard Straits the Commissioners have been reduced.

5579

Charges

At a meeting of seven members
present being natives - they were unanimously
against the re-imposition of the
Property Tax - at a reduced rate
and I should not hesitate to
advocate Compliance with the
wishes - were it not that at any
time recruits the Revenue from
5 to 7½ per cent - and I should
at once to see whether this ex-
-emption could or could not
be effected - It is for Noble as this
Lords wishes remarks - that there

y
will be a Balance - to apply
to a large one at the End
of 1873/4 - and this will enable
the Com^n to provide more fully
for "Contingency" - When the
Draining Scheme is undertaken
recourse to the Reserve in part
will be an advantage to be avoided,
in order to pay the annually
accruing interest on the
loan -

Charges.

In justice to the
Commrs (chiefly natives)
of Cuttack I am bound
to say that, in my judgment
they are not liable to the
strictures at the conclusion
of this Report which is inaccurate.

I have the honor to be
Sir
Your obt Servt
J. D. Sim
22. 4. 74.

Charges.

Note.

Para 3 of the "
Hon. L.D. Lim's Minute
on the Combaconum
Municpl. Budget, referred
to by H.E. the Governor,
was scored out by
the Hon Mr. Lim when
the proof was sent
to him.

1/11 My Minute
on Para 3
is with Draft
amended.

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commission, Combaconum dated 25th February 1874 No. 29 Nº 234

Remarks by the Hon'ble W. Robinson 14 April 1874 — 235
do — Hon'ble President 15th do — 236
do — Hon'ble J. D. Sim — 22nd do — 237

Order thereon, of 28th April 1874 No. 691

The subjoined table is an abstract of the budget estimate of the Combaconum Municipality for the year 1874-75 compared with those for the Current year.

No. 10.

Remarks by the Hon'ble W. Robinson

Let the reference be to the Municipal Commissioners of Combaconum to know whether they cannot increase the Income from Municipal Taxes

Receipts	1873-74.	1874-75
Balance	13,310	"
Assignment by Govt.	600	150
House tax	13,100	14,000
Tax on Arts	300	"
Tax on Vehicles	1,510	1,400
Tolls	14,000	14,000
Fees	1,260	1,200
Fines	150	200
Endowments	1990	1,815
Contribn. from Local Funds	1,510	2,000
Miscellaneous	270	370
Total	48,000	35,135

Charges.

Financial 1874

Memorandum by the Hon'ble J. D. Sim dated 22nd April 1874.

S.O. 691.

No. 236

Charges.	1873-74	1874-75
Grant I		
New Works { Communications	10000	712
New Works { Buildings	1310	3426
Repairs { Communications	6250	3500
Repairs { Miscellaneous	350	2130
Establishment	2384	2262
Tools and Plant	46	56
Grant II		
Municipal Schools	330	1133
Salary grants	300	1014
Results grants	2120	483
Inspection	100	300
Miscellaneous	"	70
Grant III		
Hospitals & Dispens.	5148	6050
Vaccination	150	150
Regtn. of Births & Deaths	284	200
Conservancy	12088	9400
Grant IV		
Lighting	2270	1920
Chowkidars	110	"
Watering Streets &c	170	50
Travellers Bungalows	"	110
Grant V		
Supervision	2996	1869
Miscellaneous	304	300
Balance	1290	"
Total	48000	35135

The estimated income for the year 1874-75 falls short of that for the current year by Rupees 12865, owing entirely to the

Current

Expenditure Rs 30,000
in 1872-3, i.e.
about Rs 13000
less than they
estimated for that
year. Nor in
1873-4. They
expect to have
spent as per
Grant as per
which they budgeted.
viz. Rs 48000
leaving the balance
of last year: by
it does not follow
that they will do so;
and, supposing that
they have done so,

I think it would be most
desirable
to encourage them
to increase their
expenditure, as
they very frequently
on which they have
been able to spend
the full amount
of their estimate.
So far
he should therefore, specially
to depart on our
part, which is to
present remedy
existing in those
municipalities.
They propose to
revive the
Professional Tax

Current year's estimate showing an opening balance of Rupees 13310. The sanction for the increase of the pairs of House Tax which was withheld in reviewing the Current year's budget, is now accorded, but until the drainage plans and estimates called for in G.O. dated 22nd May 1872 have been submitted, the Government must decline to consider any proposal for the levy of the Profession Tax which has already been twice introduced and twice abolished in accordance with the wishes of the Commissioners the drainage of the town member is a

The produced amount work which should be carried out by means of a loan and when application for the requisite amount

should be submitted as soon as the preliminaries have been completed and the work is ready to be taken in hand. The reduced amount

available for Public Works, is only a natural result of the Current year's budget having been framed so as to utilize an overgrown opening balance. The President is requested to expedite the report called for in para 3 G. O dated 30th January 1874 No. 156. The slight increase in the allotment for education is ~~a reduc~~ in the right direction. The particulars of the establishment in Municipal Schools should have been given in Statement II B. The decrease in the allotment for Conservancy is considerable but the Government observe that it is slightly

which was abolished at their own request, a year ago; — and the object for which this sum is proposed is a comparatively 'drainage scheme'.

~~Expenditure~~

It is evident, that the first contribution, in common equitable proposal. However, year to year. Experience shows that taxation imposed for 'drainage schemes' causes an accumulation of the proceeds of taxation from year to year — i.e. imposition of burdens upon the

upon the people.

A "drainage scheme" ought to be carried into effect by means of a loan, for which, (if they really see their way to an effective scheme) the Board should apply: and I would inform them accordingly —

To

The President, Municipal Commissioners, Conservancy
" " Public Works Department 6
" " Revenue Department 6
" " Board of Revenue 14
" " Sanitary Commissioners 6
" " Surgeon General Indian Medical Dept. 6
" " Director of Public Instruction 7
" " Accountant General 6
" " President of the Local Fund Board, Tanjore 6

dep 12/5

in excess of the actual Expenditure in 1872-73. The proposed decrease in the cost of supervision is satisfactory.

I should add, that I consider that the Municipal Boards generally (1st) to raise a larger revenue than they are able to (2nd) to raise a larger amount than they are willing to raise, for the purposes of the people, it is desirable that taxation should be increased.

Govt. of 1874 Madras.

Financial

To The Presd. Mund. Courts.
Combaconum.
&c.

Dated Apl. 25
Recd. 1874, No. 691.

Nos. 233. 237.

Combaconum Munsy. The Budget-Estis. of this Munsy. for 1874-75, reviewed & passed.