M.R.O. I—77,000—8-6-31.

(1) Number of pages 48.

(2) Date of repair -5-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 743 Press
~~Mis.~~

344-347

Dated 30-4-1874.

25/26

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, *30th April* 1874.

No. 344. Read the following letter from the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Mannargudi, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Vallam, 20th February 1874, No. 23:—

With reference to Section 32 of the Towns Improvement Act III. of 1871, I have the honour to forward, herewith, the Budget Estimates of receipts and expenditure of the Mannargudi Municipality for the year 1874-75, in the forms prescribed in G.O., dated 28th October 1871, No. 1646.

2. A memorandum is herewith enclosed furnishing full explanation regarding the variations that are anticipated in the Budget.

Memorandum furnishing Explanation for the Variations in the several items of Receipts and Expenditure.

RECEIPTS.—Under the G.O., dated 9th May 1873, No. 614, one-half only of the collections from Pound Funds are to be credited to the Municipality; the receipt therefore from this item is entered as Rupees 200, being one-half of the whole income, viz., Rupees 400.

The Tax on Professions and Arts having been abolished, the receipt from this source is nil, another result of abolition being a decrease of Rupees 100 in the receipt from the Magisterial fines as the number of prosecutions will proportionately fall low.

Rupees 3,910 have been sanctioned by the Local Fund Board for the Hospital, viz., Rupees 2,100 above the ordinary amount of contribution. But as Rupees 1,040 were overpaid during the last year on special demand, the net increase on this head is only Rupees 1,060.

Miscellaneous items.—Several avenue trees (Puvarasam) were felled in the year 1873-74 in order to give room for the plantation of cocoa trees, in consequence of which there is a decrease of Rupees 90 in the receipt from avenues.

The variations in the other items are too insignificant to require explanation.

EXPENDITURE.—*Grant* I., *Public Works, New Works.*—The water-project scheme is completed; no new work is proposed. But the compensation for the lands taken up for the water-project channel not having been disbursed last year owing to want of funds, a sum of Rupees 2,000 is required in this year on that account.

Repairs.—For the repair of roads a less sum than last year is entered, as the total receipts of the institution have fallen low. The hospital building is proposed to be repaired in this year at a cost of Rupees 2,100.

The proposed revision of the establishment entails an increase of Rupees 108, owing to increase of pay being allowed to the Overseer whose work has largely been added to by his superintendence of the new water channel. This year his pay was disbursed from the allotment for the water project which he superintended.

Grant II., *Education.*—The estimated payment for Result Grants during last year being likely to leave a surplus, the amount under this head has been lowered.

About three-twentieths only of the charges of Inspectorate is now entered, as per suggestion from Local Fund Board.

Grant III., *Hospitals and Dispensaries.*—Rupees 500 is lowered in the expenditure of the hospital, corresponding to the fall in the receipts of the Municipality.

The scavenging carts chiefly used to remove the dry leaves of Poorsa trees in the town. Most of them having since been felled on account of plantations of cocoanut trees, the carts were reduced from five to three which will effect a saving of Rupees 325.

Grant IV., *Lighting.*—The high figure in this item during last year was owing to a provision having been made for the purchase of lamp-posts. In the plantation of cocoa plants Rupees 140 have to be increased as some watchmen have to be appointed to water them.

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Grant V.—The alteration in the establishment from the abolition of professional tax has effected a saving of about Rupees 150.

Other items require no explanation.

VALLAM,
20th February 1874.

(Signed) D. ARBUTHNOTT,
President.

No. 345. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 14th April 1874.

I submit that the Mannargudi Municipality cannot afford to lose the professional tax, Rupees 4,100.

2. Nearly one-half of the town income is levied by Tolls—almost exclusively on through trade, for this small agricultural country town of 17,700 inhabitants is a mere trade-trap, and receives little for town consumption to impart to Tolls dues the character of *octroi* duties, even were they admissible directly or indirectly under the law. At least one-half of this source of income must disappear—a prospect which absolutely necessitates the retention of the sound town-tax of which I am treating.

3. I submit further that great confusion is likely to result throughout the country from treating these things piecemeal. The municipal and local taxation should, I venture to think, be considered as a whole, and the incidence of each source carefully examined and readjusted before a remission of any legal and existing tax is admitted.

4. The loss of the tax prevents the Municipality from undertaking any new work. Education loses nearly one-half of the assignment, inadequate as it was, of 1873-74. Hospitals lose Rupees 500 or ten per cent., while the demand for medical aid is increasing. Conservancy loses one-third, and Lighting about forty per cent. of their customary assignments.

Grant II.	RS.
1873-74 … … … … … … …	1,500
1874-75 … … … … … … …	850

5. On the whole I cannot endorse the satisfaction expressed in the closing part of the last paragraph but one of the draft, and am satisfied that the loss of the professional tax must create present and future embarrassment.

(Signed) W. ROBINSON.

No. 346. MINUTE by the Right Hon. the PRESIDENT, dated 18th April 1874.

It is needless for me to repeat the statement of my determination to oppose to the utmost of my power the proposal which I understand my honourable colleague here to make for any general reversal of the policy of Government (adopted about a year ago) abolishing prospectively the Profession-tax—a tax which yielded only about thirteen or fourteen per cent. of the aggregate municipal revenues, and was in my opinion a tax open to objections conclusive against its continuance. It is impossible to suppose that Municipalities cannot find some other instrument than this, which is opposed to all sound principles of fiscal science, for supplying if necessary this small portion of their requirements, and if they could not, I believe that the community would lose very much more than it would gain by the resuscitation of the tax. I submit to my honourable colleague that the general question must be considered as closed, and that it is mere waste of time to revive it on every possible occasion—unless indeed my honourable colleague desires formally to propose that the Government should retract its recent and deliberate announcement of its policy in regard to this tax; in which case the proposal should be made (as appears to me) by a separate minute placed in circulation.

2. We have, however, made exceptions to the abolition of the tax, but only in two or three cases where it formed a most unusually large proportion of the municipal income. In this case it only amounts to one-fifth of the whole. As regards any probable loss of income from Tolls, there will at all events be no loss in this respect for the present year; and it will be sufficient to deal with any such deficiency when it arises. Even in the event of a large diminution under this head, I do not think that the Profession-tax ought to be retained. It would in my opinion be preferable to increase the House-tax. For the present I cannot consider that, looking to the scanty means of the taxpayers, an expenditure of Rupees 16,750 is too little for this "small agricultural town."

(Signed) HOBART.

No. 347. ORDER THEREON, 30th April 1874, No. 743.

The subjoined abstract shows the Budget Estimates of the Mannargudi Municipality for the year 1874-75 compared with those for 1873-74 :—

RECEIPTS.	1873-74.	1874-75.
	RS.	RS.
Balance … … … … …	…	75
Assignment by Government… … … … …	1,350	950
Rate on Houses … … …	2,300	2,300
Tax on Arts … … … …	4,100	…
Tax on Vehicles … … …	600	600
Tolls … … … … … …	7,000	7,000
Fees … … … … … …	150	150
Fines … … … … …	250	150
Dispensary … … … …	1,150	1,142
Contribution from Local Funds … … … …	2,850	3,910
Miscellaneous … … …	400	473
Total …	20,150	16,750

CHARGES.	1873-74.	1874-75.
Grant I.	RS.	RS.
New Works—		
Communications … …	…	…
Buildings … … …	1,750	…
Compensation for lands taken up for water supply … … …	2,000	2,000
Repairs—		
Communications … …	1,000	700
Miscellaneous … …	1,400	2,350
Other items … … …	1,274	1,357
Grant II.—		
Results Grants … …	1,100	800
Inspection… … … …	400	60
Grant III.—		
Hospitals and Dispensaries.	5,650	5,158
Vaccination … … …	126	126
Registration of Births and Deaths … … …	126	126
Conservancy … … …	1,854	1,207
Grant IV.—		
Lighting … … … …	1,500	890
Watering streets, &c… …	360	500
Other items … … …	60	50
Grant V.—		
Supervision, &c. … …	1,550	1,426
Total …	20,150	16,750

Proceedings of the Madras Government, Financial Department, 30*th April* 1874.

2. The falling off of Rupees 3,400 in the estimated receipts is more than accounted for by the loss of the Profession-tax, and no remarks are called for in detail. It is observed, however, that tolls are expected to produce more than forty per cent. of the whole revenue of the Municipality, and as the serious attention of Government has recently been attracted to the manner in which the traffic of the country is being made use of for the support of the towns through which it incidentally passes, the Municipality must be prepared for the adoption of measures which will lead to a considerable diminution in their income from that source.

3. The water-supply scheme having been completed, no outlay is proposed under the head of "New Works" with the exception of a sum of Rupees 2,000 to meet outstanding claims on account of compensation; but owing to increased allotments under "Repairs" and "Establishments," the saving under "Public Works" amounts to only Rupees 1,017, and the additional saving required by the abolition of the Profession-tax is judiciously distributed throughout the annually-recurring expenditure of the Municipality as shown in the marginal statement.

	RS.
Results Grants	300
Inspection	340
Dispensary	492
Conservancy	647
Lighting	610
Supervision	124
Miscellaneous	10
Total ...	2,523
Deduct increase in watering streets, &c.	140
	2,383
Add Public Works, saving	1,017
Total ...	3,400

4. The Commissioners appear from past experience to have good grounds for believing the reduction in the allotment for Results Grants to be justifiable, but the Government must stipulate for the provision being increased, should it appear during the year that the amount now allotted will not suffice to meet all legitimately-earned claims.

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

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

Exd. J. Wright.

Govt. of 1874 Madras.

FINANCIAL.

To
The President of the
Municipal Commission,
Mannargudi,
&c., &c., &c.

Dated April 30th.
Recd. Encl.

G.O., 30th April 1874, No. 743.

APRIL.
Nos. 344-347.

Mannargudi Municipality.—The Budget Estimates of this Municipality for the year 1874-75 reviewed and passed.

☆

Minute

I submit that Mannargudi Municipality cannot afford to lose the Professional tax Rs. 4,100.

Nearly one-half of the Town income is levied by tolls – almost exclusively on through trade, for this small agricultural country town of 17,700 inhabitants is a mere trade-trap and receives little for Town Consumption & import; so Tolls have the character of Octroi duties, even were they admissible directly or indirectly under the Law. At least one-half of this source of income must

must disappear — a prospect which absolutely necessitates the retention of the Sound Town Tax of which I am treating.

I submit further that great confusion is likely to result throughout the Country from treating these things piece-meal. The Municipal & local taxation should, I venture to think, be considered as a whole and the incidence of each source carefully examined and readjusted before a remission of any legal & existing tax is admitted.

The loss of the tax prevents the Municipality from undertaking any new work — Education loses nearly one-half of the assignment — inadequate as it was — of 1873-74 — Hospitals lose Rs 500 or 10 per cent while the demand for medical aid is increasing — Conservancy loses one-third & lighting about 40 per cent of their customary assignments.

Grant II
1873-74 — 1500
1874-75 — 850

On the whole I cannot endorse the satisfaction expressed in the closing part of the last para but one of the draft and am satisfied that the loss of the Professional tax must create present and future embarrassment.

14/4 J. Robinson

No 348 —

S.O. No: 743

Circd 19/5
28/5

X II

Minute

It is needless for me to repeat the statement of my determination to oppose to the utmost of my power the proposal which I understand my Honble Colleague here to make for a reversal of the Govt. Order (issued about a year ago) abolishing prospectively the Profession Tax, – a tax which yielded only about 13 or 14 per cent of the aggregate Municipal revenues, and was in my opinion a tax open to objections conclusive against its continuance ~~[illegible] serious objection~~. It is impossible to suppose that Municipalities cannot find some other ~~[illegible]~~ instrument than this, which is opposed to all sound principles of fiscal ~~[illegible]~~ science, for supplying if necessary this small portion of their requirements, and if they could not, I believe that the community would lose very much more than it would gain by the resuscitation of the tax. I submit to my Honble Colleague that the general question must be considered as closed, and that it is mere waste of time to revive it on every possible occasion. Unless indeed my Honble Colleague desires formally to propose that the Govt. should retract it's recent and deliberate announcement of it's policy in regard to this tax:- in which case the proposal should be made (as appears to me) by a separate Minute placed in circulation.

We have however made ~~any~~ ~~ex~~ exceptions to the abolition of the tax - but only in two or three cases where

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it formed a most unusually large proportion of the municipal income. In this case, it only amounts to one fifth of the whole. As regards any probable loss of income from tolls, ~~that~~ it will at all events not ~~occasion~~ occur for the present year: and it will be sufficient to deal with ~~the~~ any such deficiency when it arises. Even in the event of a large diminution under this head, I do not think that the Profession tax ought to be ~~revived~~ retained: it would in my opinion be preferable to increase the house-tax. For the present I cannot sider that ~~think~~ - looking to the scanty means of the tax payers, an expenditure of Rs. 16750 is too little for this "small agricultural town".-

Hobart

Ap 15/74

Memo furnishing explanation for the variations in the several items of Receipts and expenditure.

Receipts

Under the Government order dated 9th May 1873 No 614. one half only of the collections from Pound Funds are to be credited to the Municipality; the Receipt therefore from this item is entered as Rs 200 being one half of the whole income viz. Rs 400.

The tax on professions and arts having been abolished, the receipt from this source is nil; another result of abolition being a decrease of Rs 100 in the receipt from the Magisterial fines as the number of prosecutions will proportionately fall low.

Rs 3910 have been sanctioned by the Local Fund Board for the Hospital, viz. Rs 2100 above the ordinary amount of contribution. But as Rs 1040 were overpaid during

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Financial 1874 D/70

Minute by the Rt. Hon'ble the President, dated 18th April 1874. —

G.O. No. 74

No 346.

during the last year on special demand, the net increase on this head is only Rs 1060.

Miscellaneous Items;- Several avenue trees (Puvārasam) were felled in the year 1873-74 in order to give room for the plantation of cocoa trees; in consequence of which there is a decrease of Rs 90 in the Receipt from Avenues.

The variations in the other items are too insignificant to require explanation.

Expenditure. Grant I. Public works, new work.

The Water project Scheme is completed; no new work is proposed. But the compensation for the lands taken up for the Water project Channel not having been disbursed last year owing to want of funds, a sum of Rs 2000 is required in this year on that account.

Repairs. For the repair of roads, a less sum than last year is entered, as the total receipts of the institution have fallen low. The Hospital Building is proposed to be repaired in this year at a cost of Rs 2100.

The proposed revision of the establishment entails an increase of Rs 108, owing to increase of pay being allowed to the Overseer whose work has largely been added to by his Superintendence of the new water Channel. This year his pay was disbursed from the allotment for the water project which he superintended.

Grant II. Education. The estimated payment for result grants during last year being likely to leave a surplus, the amount under this head has been lowered.

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About $\frac{3}{20}$ only of the charges of Inspectorate is now entered as per suggestion from the Local Fund Board.

Grant III. Hospitals and Dispensaries.

Rs 500 is lowered in the expenditure of the Hospital, corresponding to the fall in the Receipts of the Municipality.

The Scavenging Carts chiefly used to remove the dry leaves of Areca trees in the Town;—

Most of them having since been felled on account of plantations of cocoa nut trees, the carts were reduced from 5 to 3. which will effect a saving of Rs 325.

Grant IV. Lighting;- The high figure in this item during last year was owing to a provision having been made for the purchase of lamp posts. In the plantation of cocoa plants Rs 140 have to be increased as some watchmen have to be appointed to water them.

Grant V. The alteration in the establishment from the abolition of professional tax has effected a saving of about Rs 150.

Other items require no explanation.

Vallam
20th February 1874

President.

No. 23

President's Office
Vallam 20th February
1874.

342

From,

The Honorable A Arbuthnott
President, of the
Municipal Commission
Mannargudi

To,

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

Sir,

With reference to section 32 of the Towns Improvement Act III of 1871, I have the honor to forward herewith the Budget Estimates of Receipts and Expenditure of the Mannargudi Municipality for the year 1874-75 in the forms prescribed in G O dated 28th October 1871 No 1646.

2. A memo is herewith enclosed furnishing full explanation regarding the variations that are anticipated in the Budget.

I have the honor to be
Sir
Your most obedt Servt

A Arbuthnott
President

Department

S. O. No. ~~743~~ of 30th April 1874

Enclosure No 2 in a letter

From
The President
Municl. Commn
Mannargudi

To
The Chief Secretary to Govt
Fort Saint George
Madras

Dated 20th February 1874
Recd

No ~~2~~ 23

Memo ~~shewing~~ explaining all the variations that are anticipated in the budget.

Origl sent to Rev
3.6.76

Finl 393/76

Finl of 1st April/73 — Nos 11-12 with ol Stat.
— " — 8 Jany/74 — " 35-36 ol
— " — 9 May/73 — " 97-99.

1874 Finl. Department
Pro. 30th April/74

From
The President
Municipal Com
Mannargudi

To
The Chief Secretary to G
Fort Saint Geo
Madras

Mn. 743

Dated 20th February 1874
Recd 23 " "

No. 23 Enc 2

No 393.

Submitting the Budget Estimate of Receipts & Charges of the Mannarg Municipality for the year 1874-75

W. Hancock

No. 344. -
Ooty 6-4-74

Statement I Revenue and Receipts of the Municipal Fund of the Town of Mannargudi during the official year 1874-75

	Arrears Rs	a	p	Current Rs	a	p	1874-75 Detail of minor heads Rs	a	p	1874-75 Total of minor heads Rs	a	p
1 Balance brought forward.												
(a) Municipal Fund							75	..	..	75	..	..
(b) Endowments							..	..		..	..	..
2 Assignments & allotments by Government.												
(a) Surplus Pound Fund							200	..	..	200	..	..
(b) Ferry Rents							..	~	..	..	..	..
(c) Fishery Rents.							..		..	..	..	..
3 Rates and Taxes												
(a) Rates on houses &c Sec 40	50	..	..	2250	..	..	2,300	..	..	2300	..	..
(b) Taxes on carts &c Sec 57 -												
(c) Taxes on Vehicles &c Sec 63	..	..	..	600	..	..	600	..	..	600	..	..
(d) Registration of carts Sec 73												
(e) Tolls —— Sec 77	..	..	..	7000	..	..	7,000	..	..	7000	..	..
(f) Fees — Sec 106 123, 125, 130, 131 136 bye laws and Schedule A	..	..	..	150	..	..	150	..	..	150	..	..
(g) Magisterial Fines Sec 17	..	..	..	150	..	..	150	..	..	150	..	..
3	50	..	..	10,150			10,200	..	-			
4 Fees in schools and training institutions —							..	..	..	..	..	..

Statement I Revenues and Receipts of the Municipal Fund of the Town of Mannargudi during the official year 1874–75 (continued)

	1874–75					
	Detail of Minor heads			Total of Minor heads		
	Rs	a	p	Rs	a	p
5 Endowments and sundry contributions & donations						
(a) Hospitals	1142			1892	"	"
Government contribution towards the	750 X	"	"	"	"	"
pay of the Native Surgeon	"	"	"	"	"	"
(b) Choultries	"	"	"	"	"	"
(c) Educational	"	"	"	"	"	"
(d) Miscellaneous	"	"	"	"	"	"
6 Contributions from Local Funds	"	"	"	"	"	"
(a) For Public Works	"	"	"	"	"	"
Communication	"	"	"	"	"	"
School Buildings	"	"	"	"	"	"
(b) Educational	"	"	"	"	"	"
For training Schools.	"	"	"	"	"	"
(c) Miscellaneous	"	"	"	"	"	"
Hospitals	3910	"	"	3910	"	"
7 Miscellaneous						
(a) Rent of Municipal Market now used as school (b) Rents and fees in Municipal slaughterhouses	60	"	"	60	"	"
(c) Sale of sweepings Sec 98	10	"	"	10	"	"
(d) Private scavenging	"	"	"	"	"	"
(e) Sale of materials & tools & plants	20	"	"	20	"	"
(f) Avenues	60	"	"	60	"	"
(g) Rent of Municipal office	60	"	"	60	"	"
(h) Sale of fishes	250	"	"	250	"	"
(i) Vegetables from the Municipal garden	13	"	"	13	"	"
				473		

	1874–75								
	Detail of Minor heads			Total of Minor heads					
	Rs	a	p	Rs	a	p			
Advances recovered.	"	"	"	"	"	"	"	"	"
Total	16750	"	"	16750	"	"	16750	"	"

Note to Statement I

1 Houses and land rates are levied at 7½ per cent

2 Taxes on arts &c are to be dispensed with (Vide Proceedings of Government dated 1st April 1873 No 435)

3 Taxes on Vehicles levied at the Maximum Rates

4 Carts are not registered in this Municipality

5 Tolls are levied at the Minimum Rates.

6 License fees are at the rates sanctioned in Government orders, dated 17th July 1867 No 817 and 31st August 1868 No 1078.

Statement I A Endowments entrusted to the Municipal Commissioners under Sections 15 & 16 for the Official year 1874-75

Name of Institution	Amount of funded capital	Balance	Interest or produce of Fund.	Appropriation from capital for expenditure.	Contributions and Donations of all kinds.	Sale of Medicines or Sundry property	Total (Column 3-7)	Current charges (Statement II and III)	Allotted for public Works Statement II A.	Total Charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	
1 Hospitals and Dispensaries	27300 " "	" " "	1092 " "	" " "	4666 " "	50 " "	5802 " "	5758 " "	2100 " "	7258 " "	1456 " "	
2 Choultries	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
3 Educational	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
4 Miscellaneous	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	

Statement II Expenditure from the Municipal Fund of the Town of Mannargudi for the Official year 1874-75

	1874—1875								
	Detail (Minor heads-			Totals (Minor heads)					
	Rs	a	p	Rs	a	p	Rs	a	p
Grant I (Public Works)									
1. New Works	"	"	"	"	"				
(a) Communication	"	"	"	"	"				
(b) Educational	"	"	"	"	"				
(c) Sanitary & Miscellaneous	2000	"	"	2000					
2. Repairs	"			"	"	"			
(a) Communication	700			700	"	"			
(b) Educational	"	"	"	"	"	"			
(c) Sanitary & Miscellaneous	2350	"	"	2350	"	"			
3 Establishment	1332	"	"	1332					
4 Tools & plants & contingencies	25	"	"	25	"	"			
5 Contributions to Local Fund	"	"	"	"	"	"			
Total Grant I	6407	"	"	6407	"	"	6407	"	"
Grant II Education									
1 Training Schools									
(a) Establishment	"	"	"	"	"	"	"	"	"
(b) Contingencies	"	"	"	"	"	"	"	"	"
2 Municipal Schools									
(a) Establishment	"	"	"	"	"	"	"	"	"
(b) contingencies	"	"	"	"	"	"	"	"	
3 Salary Grant.									
4 Results Grants	800	-	-	800	-	"			
5 Contributions to Local Funds for educational Inspectorate	60	"	"	60	"	"			

Statement II Expenditure from the Municipal Fund for continued

	1874—75								
	Detail of Minor heads			Total of Major heads					
	Rs	a	p	Rs	a	p			
Grant II (Education) concluded									
6 Miscellaneous	"	"	"	"	"	"			
Total Grant II	860	"	"	860	"	"	860	"	
Grant III Sanitation & Medical services									
1 Hospitals & Dispensaries									
(a) Establishment									
(b) Medicines & Supplies	4158	"	"	4158	"	"			
(c) Diet of Patients	500	"	"	500	"	"			
(d) Sundries & contingencies	360	"	"	360	"	"			
2 Vaccination (a) Establishment	140	"	"	140	"	5158			
(b) contingencies	121	"	"	120	"	"			
3 Registration of Births & deaths	6	"	"	6	"	"			
(a) Establishment.									
(b) Contingencies	120	"	"	120	"	"			
4 Conservancy	6	"	"	6	"	"			
(a) Establishment									
(b) Sanitary service (cost of conservancy carts &c) 3 carts at Rs 56-4-- per Month	432 675	" "	" "	432 675	" "	" "			
(c) Cleaning of Tanks Wells & Drains	"	"	"	"	"	"			
(D) Contingencies	"	"	"	"	"	"			
(e) Sanitary arrangements	100	"	"	100	"	"			
Total Grant III	6617	"	"	6617	"	"	6617	"	
Grant IV Miscellaneous Municipal purposes									
1 Lighting									
	"	"	"	"	"	"	"		
	"	"	"	"	"	"	"		

Statement II expenditure from the Municipal Fund continued –

	1874 — 1875								
	Detail Minor heads			Total Major heads.					
	Rs	a	p	Rs	a	p			
Grant IV Municipal purposes									
(a) establishment	390	"	"	390	"	"			
(b) Contingencies	500	"	"	500 890	"	"			
2 Markets (a) Establishment									
(b) Contingencies	"	"	"	"	"	"			
3 Choultries – (a) establishment	"	"	"	"	"	"			
(b) Contingencies	"	"	"	"	"	"			
(c) Feeding travellers	"	"	"	"	"	"			
4 Watering streets & planting avenues	500	"	"	500	"	"			
5 Removing Prickly pear	20	"	"	20	"	"			
6 Rewards for killing Venomous serpents & stray dogs	30	"	"	30	"	"			
Total Grant IV	1440	"	"	1440	"	"	1440	"	"
Grant V Supervision & Management.									
1 Office (a) Establishment	1068	"	"	1068	"	"			
(b) Contingencies	258	"	"	258	"	"			
2 Miscellaneous (a) Auditors allowance	100	"	"	100	"	"			
Total Grant V	1426	"	"	1426	"	"	1426	"	"
Advances recoverable	"	"	"	"	"	"			
Refund other than of current Taxes –									
Grand Total Expenditure –	16750	"	"	16750	"	"	16750	"	"
Balance (a) Municipal Fund	"	"	"	"	"	"			
(b) Endowments	"	"	"	"	"	"			
Total	"	"	"	"	"	"	"	"	"

Statement II A Detail of allotment for expenditure on Public Works estimated to cost Rs 100 or upwards.

No.	Project.	Amount of estimate	Past expenditure	Expenditure in 1874 1875.
a	Communication	.. .. ..	.. .. ..	.. .. ..
	Petty works & reserve	.. .. ..	.. .. ..	.. .. ..
	Total	.. .. ..	.. .. ..	.. .. ..
b	Educational	.. .. ..	.. .. ..	.. ..
	Petty works and reserve	.. .. ..	.. .. ..	.. .. ..
	Total	.. .. ..	.. .. ..	.. .. ..
c	Sanitary & Miscellaneous			
	Compensation for lands taken up for the water Project channel	2000	.. .. ..	2000 .. ..
	Total	2000	.. .. ..	2000 .. ..
	Grand Total	2000	.. .. ..	2000 .. .

Part II Repairs

No.	Project	Grant	Remarks
a	Communications	.. ..	
	Petty works & reserve	700 .. .	
	Total	700	
b	Educational	.. .. ..	
	Petty works and reserve	.. .. ..	
	Total	.. .. ..	
c	Sanitary and Miscellaneous	.. .. ..	
	For repairing Water Supply channel	250	
	Do Hospital Building	2100	
	Petty works & reserve	[illegible]	
	Total	2350	
	Grand Total	3050	

Statement II B Detail of Municipal Establishments

		No.	Salary per mensem Rs	a	p	Salaries per annum Rs	a	p	Total Major heads Rs	a	p
Grant I Public Works											
	Overseer	1	35	..	..	420	..	..			
	Mastry & Muniagar	1	20	..	..	240	..	..			
	Road coolies	10	40	..	..	480	..	..			
	Muniagar	..	..	..	..	..	..	..			
	Watchmen	3	16	..	..	192	..	..			
	Total	15	111	..	..	1332	..	..	1332	..	..
Grant II Education											
1 Training Schools	Masters	..	..	..	..	..	..	..	..	..	..
	Clerks	..	..	..	..	..	..	..	..	..	..
	Servants	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
2 Municipal Schools.	Masters	..	..	..	..	..	..	..	..	..	..
	Clerks	..	..	..	..	..	..	..	..	..	..
	Servants	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Grant III Sanitation & Medical Services											
1 Hospitals & Dispensaries.		..	..	..	..	..	..	..	..	..	..
Medical Subordinates	Native surgeon including Police allowance Rs 1-265-3180 Hospitals assistant 1-40-480 Peon 1-6-72	3	311	..	..	3732					
Clerks		..	..	..	..	..	..				
	Purveyor 1-5-60 Ward coly 1-4-48 Cook 1-4-48 Gardener 1-4-48 Midwife 1-5-60 Washerman 1-2½ 30 Nurse 1-4-48 Male coly 1-3½ 42 Female coly 1 3½ 42	9	35	8	..	426	..	..			
	Total	12	346	8	..	4158	..	..	4158	..	..

Statement II B. Detail of Municipal establishments (concluded.)

	No.	Salary per mensem Rs	a	p	Salaries per annum Rs	a	p	Total Rs
2 Vaccination								
Vaccinators	1	10	..	..	120	..	..	
Peons	..	..	..	..	..	..	..	
Total	1	10	..	..	120	..	..	120
Registration								
Registrars	1	10	..	..	120	..	..	
Peons	..	..	..	..	..	..	..	
Total	1	10	..	..	120	..	..	120
4 Conservancy								
Nuisance Inspector	1	25	..	..	300	..	..	
Maistries	..	..	..	..	..	..	..	..
Scavengers	..	..	..	..	..	..	..	..
Totties	1	3	..	..	36	..	..	
Watchmen for Tanks	2	8	..	..	96	..	..	
Total	4	36	..	..	432	..	..	432
Grant IV Miscellaneous Municipal purposes								
1 Lighting								
Maistries	1	10	..	..	120	..	..	
Mashaljee	5	22	8	..	270	..	..	
Total	6	32	8	..	390	..	..	390
2 Markets								
Superintendents	..	..	..	..	..	..	..	..
Servants	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..
Grant V Supervision & Management.								
1 Office								
Manager	1	35	..	..	420	..	..	
Clerks	1	20	..	..	240	..	..	
Accountants	..	..	..	..	..	..	..	
Peons	4	24	..	..	288	..	..	
Tax collectors	1	10	..	..	120	..	..	
Mashaljee	..	..	..	..	..	..	..	
Total	7	89	..	..	1068	..	..	1068

D. H. Stuthcott

President Municipal Commissioners

Dt 20th February 1874

S-O-No 743 of 30th April 1874 Fin

3/74

Enclosure No 1 in a letter
from
The President
Mun l Comn
Mannargudi
to the Chief Secretary to Govt
Fort St George
Madras
dated 20th February 1874
No 23.

Statements showing
receipts & charges of
Mannargudi Muni-
cipality for 1874-75

Recd. 28/3/74

5(4)

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission, Mannargudi, dated, 20th February 1874, No. 23.

Read also
Minute by the Hon W Robinson 14 Apl 74
do – Rt the Pres: 15 – do

Order thereon, G.O. dated 30th April 1874 No 743.

The subjoined abstract shows the budget Estimates of the Mannargudi Municipality for the year 1874-75 compared with those for ~~the~~ 1873-74 ~~Current year~~

J. D. S.

28/4.

The loss of the Professional Tax is serious – Still I think the Municipality can manage, at least, for this year without it. J D S

Receipts	1873-74	1874-75
Balance	"	75
Assignment by Govt.	1350	950
Rate on Houses	2,300	2,300
Tax on Arts	4,100	"
Tax on Vehicles	600	600
Tolls	7,000	7,000
Fees	150	150
Fines	250	150
Dispensary	1150	1,142
Contribn. from Local Funds	2,850	3,910
Miscellaneous	400	473
Total	20150	16,750

Char

Charges.		1873-74	1874-75	
Grant I				
New Works	Communications	"	"	
	Buildings	1750	"	
	Compensation for lands taken up for water supply	2000	2000	
Repairs	Communications	1000	700	
	Miscellaneous	1400	2350	
Other Items		1,274	1357	
Grant II				
	Results Grants	1100	800	
	Inspection	400	60	
		1500	860	
Grant III				
	Hospitals & Dispensaries	5650	5158	
	Vaccination	126	126	
	Registration of Births and Deaths	126	126	
	Conservancy	1854	1207	− 647
Grant IV				
	Lighting	1500	890	− 610
	Watering Streets &c.	360	500	
	Other Items	60	50	
Grant V				
	Supervision &c.	1550	1426	
	Total	20,150	16,750	

The falling off of Rupees 3400 in the estimated receipts is more than accounted for by the loss of the Profession Tax, and no remarks are called for in detail. It is observed, however, that tolls are expected to produce

more

more than 40 per cent of the whole revenue of the Municipality, and as the serious attention of Government has recently been attracted to the manner in which the traffic of the country is being made use of for the support of the towns through which it incidentally passes, the Municipality must be prepared for the adoption of measures which will lead to a considerable diminution in their income from that source.

The water supply scheme having been completed, no outlay is proposed under the head of "New Works" with the

the

the exception of a sum of Rupees 2,000 to meet outstanding Claims on account of Compensation; but owing to increased allotments under "Repairs" and "Establishments", the saving under "Public Works" amounts to only Rupees 1017, and the additional saving required by the abolition of the Profession tax is judiciously distributed throughout the annually recurring expenditure of the Municipality as shown in the marginal statement.

Results' grants	Rs. 300
Inspection ——	" 340
Dispensary ——	" 492
Conservancy ——	" 647
Lighting ——	" 610
Supervision ——	" 124
Miscellaneous	" 10
Total Rupees	2,523
Deduct Increase in watering streets &c.	140
	2383
Add Public Works, say	1017
	3,400

The Commissioners appear from past experience, to have good grounds for believing the reduction in the allotment for Results' grants to

to be justifiable, but the Government must stipulate for the provision being increased, should it appear during the year that the amount now allotted will not suffice to meet all legitimately earned Claims.

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

Dz 4/4

To,

The President Municipal Commn., Mannargudi. 6
" Revenue Department. 6
" Public Works Departt. 21
" Board of Revenue. 14
" Surgeon General, Indian Medical Department. 6
" Sanitary Commissioner, Madras. 6
" Director of Public Instruction, 7
" Accountant General.
" President of the Local Fund Boards, Tanjore. 6

[illegible] 20/5

Govt. of {1874} Madras.

Financial

To
The Presdt. Muni. Commrs.
Manargudi.

Dated April 30 }
Recd. }
1874, No.
743.

Nos. 344 - 347.

Manargudi Muny. The Budget Ests. of this Muny. for the year 1874.75, received and passed.

743
Budget Estimates of the
Manargudi Municipality
for 1874/75

C9-11-811