M.R.O. 1—77,006—3-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 684	Press Mis.
267-268	267-268
Dated 31-3-	18

25/21

Not to be folded or roughly handled

Municipal—Budget.

No. 267. Read the following letter from W. McQUHAE, Esq., President of the Municipal Commission, Madura, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Madura, 3rd February 1875, No. 9:—

I have the honor to submit the Municipal Budget Statements of Madura for 1875-76, with a covering letter received from the Vice-President.

2. The Commissioners propose to raise the rate of house-tax from 4 to 6 per cent. on the annual rent value. The increase is evidently necessary since the estimated expenditure on conservancy is Rupees 27,150, while even at 6 per cent. the house-tax only produces Rupees 18,750. The deficiency has hitherto been made up from tolls, but from next year the proceeds of tolls are to be divided between the Municipality and the Local Fund Board.

3. As the Commissioners propose to improve the drainage which is bad and to erect a good market, it is very important that the ordinary expenditure should be met out of current revenue, and that the balance should be kept to meet at least a portion of the cost of these works. I therefore recommend the proposed increase of the house-tax for the favorable consideration of Government.

No. 268. ORDER THEREON, 31st March 1875, No. 684.

A comparative abstract of the Budget Estimates of the Madura Municipality for 1874-75 and 1875-76 is given below:—

RECEIPTS.	1874-75. RS.	1875-76. RS.
Balance brought forward ...	34,031	23,728
Assignment by Government.	70	100
Rate on Houses, &c.	12,250	18,750
Tax on Vehicles	2,300	2,500
Registration of Carts	1,000	1,000
Tolls	22,000	24,000
Fees	620	600
Fines	200	150
Dispensary	6,496	4,224
Choultries	2,450	2,450
Travellers' Bungalows... ...	300	450
Contributions from Local Funds	1,011	3,200
Miscellaneous	13,216	11,403
Total...	95,944	92,555

CHARGES.	1874-75. RS.	1875-76. RS.
GRANT I.		
New Works—		
Communications	1,500	3,450
Sanitary and Miscellaneous	11,950	3,300
Repairs—		
Communications	3,911	5,383
Sanitary and Miscellaneous	2,500	3,300
Establishment...	7,792	2,760
Tools and Plant		400
GRANT II.—		
Salary Grants	198	...
Results Grants	2,000	1,500
Contribution for inspection	430	200
GRANT III.—		
Hospitals...	7,712	8,754
Vaccination	420	480
Registration of Births, &c.	360	444
Conservancy	24,508	27,150
GRANT IV.—		
Lighting	4,676	5,194
Markets	236	164
Choultries	2,180	2,180
Avenues...	1,280	125
Travelling Bungalows ...		140
Miscellaneous		1,000
GRANT V.—		
Office	2,620	2,216
Contingencies...		300
BALANCE—		
Municipal Fund	21,671	23,922
Endowment Fund		193
Total ...	95,944	92,555

2. The accumulation of funds for the drainage and water project accounts for the large opening balance as in previous years. It is reported that the survey of the town in view to carry out the work has just been completed, and the Government note that it is expected that the accumulated funds above referred to will be reduced by about Rupees 14,000 by the end of the current year.*

		Rs.
*Actual opening balance 1874-75	...	37,873
Estimated do 1875-76	...	23,728
		14,145

3. It is proposed to raise the house-tax from 4 to 6 per cent. and thereby obtain an increase of Rupees 6,500 to the Municipal income from that source. The Government observe that according to the Budget Estimates submitted, the effect of this increase will be to raise the Municipal balance by Rupees 2,417, and as they cannot sanction any increase of taxation for such a purpose, the revised rate must be fixed at 5¼ per cent., which will enable the Commissioners to meet the Budget expenditure for the year without trenching on the funds which have been accumulated for special works.

4. It is observed that the contributions from Local Funds include a sum of Rupees 3,000 granted on account of the new Civil Dispensary building.

5. The large allotment of Rupees 2,300 for the repair of the Kunnattoor Chuttrum should have been explained, as also the reduced grant proposed for education. The Government must insist on a larger assignment of Municipal funds being made for the latter object by a reduction, if necessary, under some of the other heads of expenditure.

6. The provision made for conservancy and lighting appears to be ample.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. E. C. Shunker.

Govt. of 1875] Madura.

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSION,
Madura,
&c., &c.,

Dated March 31st.

Issued

Recd.

G.O., 31st March 1875, No. 684.

MARCH.
Nos. 267-268.

Municipal Budget.—Budget Estimates of the Madura Municipality for 1875-76, reviewed.

No. 42 Municipal Commissioner's Office
Madura 1st February 1875

From

R. Fischer Esquire
Vice President of the
Municipal Commission
Madura

To

W. McDuhar Esquire
President of the
Municipal Commission
Madura.

Sir,

I have the honor to submit herewith the Budget Estimates of the Madura Municipality for the year 1875-76 and to inform you that the Commissioners have proposed to raise the rate of House Tax from 4 to 6 per cent to meet the ordinary charges of the year from the Current revenue

The Sum of Rupees 5700

realized under Conservancy Contingencies has been set apart for the construction of 50 Cheeper Cots to afford the Candidate musters at a Cost of Rs 90 each & other miscellaneous petty charges.

&c

The Commissioners have also proposed to revise the Conservancy Establishment for future years and effect a saving thereby of Rupees 3000 that the cost thereof may not exceed the income derived from House Tax.

The opening balance of Rupees 23728 is reserved to meet the Cost of the proposed drainage and water supply project for which purpose the survey of the town has been nearly completed.

I have the honor to be
Sir
Your Most Obed.t Serv.t

R Rischer
Vice President

Mp. J. No 35

From

The Vice President
Municipal Commrs
Madura

To

The President of the
Municipal Commrs
Madura

Dated 1st Febry 1875
Recd 2nd Do

No 42

Enclo: 1

Forwarding the Budget
Estimate of the Madura
Municipality for 1875-76

Enclosure
In a letter
from The Presidt Municipal Commrs
Madura
To
The Chief Secretary
to Government
Ft St George
Dated 3rd February 1875
No 9

Enclosure In a letter
From
The President, Municipal Commissioners
Madurai.
To The Chief Secretary to Government
Fort St George
Dated 3rd February 1875
No 9

Budget Estimates of the
Madura Municipality
for the year 1875-76

Mfr. J. No 35

From

The Vice President
Municipal Commissioners
Madura

To

The President of the
Municipal Commrs
Madura

Dated 1st
Recd 2nd } February 1875
Do

No 42

Encls: 1

Forwarding the Budget
Estimates of the Madura
Municipalities for 1875-76

Enclosure
In letter
from The Presidt Municipal Commrs
Madura
To
The Chief Secretary
to Government
Fort St George
Dated 3rd February 1875
No 9

Enclosure In letter

From
The President, Municipal Commissioners
Madura.
To The Chief Secretary to Government
Fort St George
Dated 3rd February 1875
No 9

Budget Estimates of the
Madura Municipalities
for the year 1875-76

Statement I- Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year 1875-76

	1875-76 Detail of Minor head	1875-76 Totals of Major head	Probable Receipts of 1874-75
1 Balance brought forward			
(a) Municipal Fund	21505 - -		
b. Endowments	2233 - -	23738 - -	37137 - -
2. Assignments and allotments by Govt			
a. Surplus Pound Fund	100 - -		
b. Ferry Rents			
c. Fishery Rents			70 - -
3. Rates and Taxes.			
a Rates on Houses at 6 per cent (Sec. 40)	18750 - -	18750 - -	
b. Tax on Arts &c (Sec 57)			
c. Tax on Vehicles &c (Sec. 63)	2500 - -	2500 - -	
d Registration of Carts (Sec. 73)	1000 - -	1000 - -	
e. Tolls (Sec. 77)	24000 - -	24000 - -	
f. Fees (Sec 106. 123, 125 130, 137 136, bye laws and Schedule A	600 - -	600 - -	
8- Magisterial fines	150 - -	150 - -	47000 - - 47437 - -
4- Fees in schools and Training Institutions			

Revenues and Receipts of the Municipal Fund of the Town of Madura during the official year 1875-76

	1875-76 Detail of Minor head	1875-76 Totals of Major heads	Probable Receipts of 1874-75
5- Endowments and sundry Contributions and Donations			
a Hospitals	4224 - -		
b Choultries	2450 - -		
c. Educational			
d. Miscellaneous		6674 - -	6674 - -
6- Contributions from Local Funds			
a For Public Works			
Communication			
School buildings			
b Educational			
For training Schools			
c. Miscellaneous			
Hospitals	3000 - -		
For Sanitary arrangement	200 - -	3200 - -	200 - -
7 Miscellaneous			
a Rent of Fish Markets	4000 - -		
b Rents and fees in Municipal Slaughter houses			
c. Sale of Carcasses (Sec. 98)	150 - -		
d Private Scavenging			
e. Sale of Materials tools and Plant	100 - -		
f Avenues	150 - -		
g. Rent of Bandy Petah	4000 - -		
h Rent of ground	500 - -		
i. Interest on Promissory note	803 - -		
K. other income			
Travellers Bungalow Rent	450 - -		
Sundries	200 - -	10353 - -	10124 - -

Revenues and Receipts of the Municipal Fund of Madura Town during the official year 1875-76.

	1875-76		Probable Receipts of 1874-75
	Details of minor heads	Totals of major heads	
	£	£	£
8 Advances recovered	1500	1500	150
Total		92555	96507

Note to Statement I.

1. House and Land rates are levied at 6 per cent on the Annual rental value.
2. Taxes on Arts are not levied.
3. Taxes on Vehicles are levied at the full Schedule rates.
4. Carts are registered at 1 Rupee per cart per half year.
5. Tolls are levied at half the Schedule rates.
6. Licence fees are at the rates sanctioned in G.O. No. 1525 dated 10th October 1871.

Municipal Comrs Office
Madura 1st February 1875

R Rhodes
Vice President.

Statement II. Endowments entrusted to the Municipal Commissioners and Trustees Section 15 and 16 for the official year 1875-76.

Nature of Institutions	1	2	3	4	5	6	7	8	9	10	11	12	13
	Amount of funds Capital	Charges	Balance	Interest on Capital	Disbursements on account of Capital	Balance	Sales of Jewels and Utensils	Balance	Contributions & Donations paid	Balance	Cash Balance	Balance	Remarks
1 Hospitals and Dispensaries	45700			379			225		200		7588	316	× This was handed over to Municipal Commissioners
2 Choultries		2223	2450										
3 Educational													
4 Miscellaneous													

M. C. Office, Madura
1st February 1875

Vice President

...ent II — Expenditure from the Municipal Fund of the Town
...dura for the official year 1875-76.

	1875-76		Probable expenditure of 1874-75
	Detail of minor heads	Totals of major heads	
I. Public Works			
1. New Work			
a. Communication	3450		
b. Educational			
c. Sanitary and Miscellaneous	3300	6750	16500
2. Repairs			
a. Communication	5383		
b. Educational			
c. Sanitary and Miscellaneous	3300	8683	3483
Establishment	2760	2760	3700
Tools plant & Contingencies	400	400	400
5. Contribution to Local Funds			
a. For			
b.			
Total Grant I		18593	24083
II. Education			
1. Training Schools			
a. Establishment			
b. Contingencies			
2. Municipal Schools			
a. Establishment			
b. Contingencies			
3. Salary grant			17
4. Results grant	1500	1500	1000
5. Contribution to Local Funds for Educational Inspectorate	200	200	893
b. Miscellaneous			
Total Grant II		1700	1910

Statement II. Expenditure from the Municipal Fund of the Town of Madura for the official year 1875-76.

	1875-76 Detail of Minor head	1875-76 Totals of Major head.	Probable Expenditure of 1874-75
Grant III. Sanitation & Med. Services			
1 Hospitals and Dispensaries			
a Establishment	4350		
b Medicines and Supplies	1750		
c Diet of patients	1350		
d Sundries and Contingencies	1304	8754	7898
2 Vaccination			
a Establishment	240		
b Contingencies	240	480	488
3 Registration of Births & Deaths			
a Establishment	444		
b Contingencies	-	444	444
4 Conservancy			
a Establishment	10008		
b Sanitary Service (Cash of Conservancy Cash)	11442		
c Cleansing of tanks wells & drains			
d Contingencies	5700	27150	24492
Total Grant III		36828	33312
Grant IV. Miscellaneous Purposes.			
1 Lighting			
a Establishment	1044		
b Contingencies	4150	5794	5244
2 Markets			
a Establishment	144		
b Contingencies	20	164	162
3 Choultries			
a Establishment	830		
b Contingencies	13		

Statement II. Expenditure from the Municipal Fund of the Town of Madura for the official year 1875-76.

	1875-76 Details of Minor head	1875-76 Totals of Major heads	Probable expenditure of 1874-75
Grant IV-B. Feeding Travellers	1337	2180	2103
4 Avenues			
a Establishment	120		
b Contingencies	5	125	120
5. Travellers' Bungalow			
a Establishment	123		
b Contingencies	17	140	358
6. Sundries	1000	1000	1050
Total Grant IV		8803	9037
Grant V. Superintendence & Management			
1 Office			
a Establishment	2216		
b Contingencies	300	2516	
Total Grant V		2516	2682
Advances recoverable			1750
Refunds other than of current taxes			5
Grand Total Expenditure		68440	72777
Balance			
a Municipal Fund		23922	
b Endowments		193	
Total		24115	23728
Grand Total including Balance		92555	96507

M. C. Office
Madura 1st Febry
1875

R Rocher
Vice President

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

Part I – New Works

No	Project	Amount of Estimate	Past expenditure	Expenditure in 1875-76
a	Communication			
1	Kasikkara Chetty's Street	250		250
2	Dancing Girls lane opposite Chettai Coperum	150		150
3	West Battamara Street	150		150
4	East do	125		125
5	Edyar's lane west of old jail	125		125
6	Velliambalam Street	100		100
7	Lane leading to Palace from Police office	150		150
8	Krishnan Koil Street from the well opposite to Khansah Mettu Street	300		300
9	East Veli Veethi Street to the South	1500		1500
10	east of Palace Trichinopoly Road east of Causeway	300		300
	Petty works & Reserve	300		300
	Total	3450		3450
b	Educational			
	Petty works & Reserve			
	Total			
C	Sanitary and Miscellaneous			
1	Latrines four at Rs 250	1000		1000
2	Dust boxes forty at Rs 25	1000		1000
3	Turning the Surplus waters of the Adder Tank	250		250
4	Tunnel over Sathiampalam Channel	250		250
5	Drains in Chetti Street	250		250
6	do in Velliambalam do	250		250
7	Petty works & Reserve	300		300
	Total	3300		3300
	Grand Total	6750		6750

Part II – Repairs

No	Project	Grant	Remarks.
a	Communication		
1	Raumad Road from Toll gate down to Blackburn's lamp 3	1500	
2	Maintenance of Town Road at Rs 135 a mile		
	1st Division 2½ Mile	337	
	2nd do 1¼ "	169	
	3rd do 2¼ "	304	
	4th do 2¾ "	372	
	5th do 2¾ "	372	
	6 do 4 "	540	
	7th do 2 "	270	
	8th do 5½ "	743	
	9th do 2 "	270	
3	Tankam Road 1⅛ "	152	
4	New Jail Road 1½ "	152	
5	Dindigal Road 1½ "	202	
	Petty works & Reserve	-	
	Total	5383	
b	Educational		
	Petty works and Reserve	-	
	Total		
C	Sanitary & Miscellaneous		
1	Kunnattoor Chatram	2300	Endowment
2	Drains &c	500	
3	Market	~~300~~ 200	
	Petty Works & Reserve	300	
	Total	3300	
	Grand Total	8683	

R Rochfort
Vice President

Statement II-B. Detail of Municipal Establishment

	No.	salary per mensem	salaries per annum	Total of Major heads
Grant I - Public Works				
Maistries one on Rs 30 and the other on 15 Rs	2	45 - -	540 - -	
Lascars at 5 Rs	2	10 - -	120 - -	
Road coolies at 7 Rs each	25	175 - -	2100 - -	
Total	-	230	2760	12593
Grant II - Education				
1 Training schools				
Masters				
Clerks				
Servants				
Total				
2 Municipal Schools				
Masters				
Clerks				
Servants				
Total				
Grant III - Sanitation & Med Service				
1 Hospitals and Dispensaries				
Medical Subordinates				
Assistant Apothecary	1	120 - -	1440 - -	
Hospital Assistants one on Rs 25 and the other on Rs 35	2	60 - -	720 - -	
Dying in Hospital Inmates	1	75 - -	900 - -	
Ward Cooly	1	8 - -	96 - -	

Statement II-B. Detail of Municipal Establishment

	No.	salary per mensem	salaries per annum	Total of Major heads
Grant III - 1 Hospitals (Contd)				
Apprentices 2 on Rs 6 and the other on Rs 5	3	17 - -	204 - -	
Cows at Rs 6	2	12 - -	144 - -	
Compounder	1	6 - -	72 - -	
Female pupils at Rs 6	3	18 - -	216 - -	
Bell Collector	1	2 - -	24 - -	
Cook	1	5 - -	60 - -	
Waterman at Rs 5 each	2	10 - -	120 - -	
Dhobie one at Rs 2 and the other on Rs 2½	2	4 8 -	54 - -	
Ayah	1	6 - -	72 - -	
Nurse	1	5 - -	60 - -	
Tobies one on 7 Rs and the other on Rs 5	2	12 - -	144 - -	
Sweeper	1	2 - -	24 - -	
Total		362 8 -	4350 - -	8754
2. Vaccination				
Vaccinators one on 10 Rs, the other two on Rs 5	3	20 - -	240 - -	480
3 Registration of Births & Deaths				
Registrars on commission of one anna per each case registered which comes to 37 Rs a month on average	3	37 - -	444 - -	444

Statement II-B. Detail of Municipal Establishment

	No.	Salary per mensem	Salaries per annum	Total of Major head
Grant III - (Continued)				
4 Conservancy				
Sanitary Inspector	1	50 - -	600 - -	
Sanitary Sub-Inspectors at Rs 10 each	9	90 - -	1080 - -	
Peons or Kanganies at Rs 6	8	48 - -	576 - -	
Scavengers at Rs 17½ a month a cart for 6 months for 62 Carts and 15 Rs a cart for 6 months for 50 Carts and 4 Canne Carts at 9 Rs each		953 8 -	11442 - -	
Drain cleaners at 6 Rs	72	432 - -	5184 - -	
Sweepers at Rs 5	34	170 - -	2040 - -	
Tobies 4 on 6 Rs, 2 on Rs 4	8	44 - -	528 - -	
Total	-	1787 8 -	21450 - -	27150
Grant IV - Miscellaneous Disbursements				
1 Lighting				
Superintendent	1	12 - -	144 - -	
Mashaljis at Rs 5	15	75 - -	900 - -	
Total	-	87 - -	1044 - -	5194
2 Market				
Peons or Rent Collectors at Rs 6	2	12 - -	144 - -	164
3 - Choultries				
Huckdars one on Rs 21 the other on Rs 16	2	37 - -	444 - -	
Clerk or Nivasantha	1	10 - -	120 - -	

Statement II-B Detail of Municipal Establishment

	No.	Salary per mensem	Salaries per annum	Total of Major head
Grant IV - 3 Choultries (Contd)				
Watchman	1	5 - -	60 - -	
Cooks at Rs 4 each	2	8 - -	96 - -	
Poojah Maker Chuttram	1	3 - -	36 - -	
Do Pagoda	1	2 1 11	25 7 -	
Kavalgar	1	2 - -	24 - -	
Sweeper	1	1 - -	12 - -	
Toty	1	1 - -	12 - -	
Total	-	69 1 11	829 7 -	2188
4 Avenues				
Peons at Rs	2	10 - -	120 - -	195
5 - Travellers Bungalow				
Maisty	1	7 - -	84 - -	
Sweeper	1	3 - -	36 - -	
Dhoby	1	4 - -	3 - -	
Total	-	10 4 -	123 - -	140
Grant V - Supervision & Management				
Head Clerk	1	50 - -	600 - -	
Assistant Clerks 2 on Rs 10 the other on Rs 15	3	55 - -	660 - -	
Peons 2 on 7 Rs, 2 on Rs 5	4	24 - -	288 - -	
Mashalji	1	5 - -	60 - -	
Tax Collectors 2 on Rs 12 the other two on Rs 10	4	44 - -	528 - -	
Temporary peons at 5 Rs for 4 months	4	20 - -	80 - -	
Total	-	198 - -	2216 - -	2586

R Rischer
Vice President

Statement III – Municipality of Madura

Abstract of Deposit Account for the year 1875-76.

Balance brought forward			Credited to Municipal Fund		2333 - -
Deposits by Appellants			Returned to Appellants		
" Renters			Do Renters		
" Contractors		2333 - -	Do Contractors		50 - -
" as Security by Ml Servants			Do Ml Servants		
Deposited for the execution of work for which private parties are liable		50 - -	Work done		
			Returned to Parties		
Deposits under Sections 55, 76. 79 122. 143. 149 or bye laws			Paid to Claimants		
			Balance		
Total		2383 - -	Total		2383 - -

R Rischer
Vice President

57

Statement IV Municipality of Madura

Demand Collection and Balance Statement for the year 1875-76.

Current

	1 Demand assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	5 Total Column 2-3-4	6 Balance
Rates on Houses	18750	18750			18750	
Taxes on Lands						
Tolls	24000	24000			24000	
Total	42750	42750			42750	

P Rischer
Vice President.

Arrears

	1 Balance of old Demand	2 Arrears of previous year	3 Total demand	4 Collected	5 Remitted	6 Written off	7 Total Column 4-5-6	8 Balance

Municipal Commrs' Office Madura 1st February 1876

P Rischer
Vice President.

No 9

President's Office
Madura
3rd February 1875.

From

W. McQuhae Esquire
President, Municipal Commissioners
Madura.

To

The Honorable D. F. Carmichael
Offg Chief Secretary to Government
Fort St George.

Sir,

I have the honor to submit the Municipal Budget Statements of Madura for 1875-76, with ex covering letter received from the Vice President.

2. The Commissioners propose to raise the rate of house tax from 4 to 6 per Cent on the annual rent value. The increase is evidently necessary since the estimated expenditure on conservancy is 27150 while even at 6 per Cent the house tax only produces Rs 18750. The deficiency has hitherto been made up from tolls, but from next year the proceeds of tolls are to be divided between the Municipality and the Local Fund Board.

3. As the Commissioners propose to improve the drainage which is

is bad and to erect a good market it is very important that the ordinary expenditure should be met out of current revenue and that the balance should be kept to meet at least a portion of the cost of these works. I therefore recommend the proposed increase of the house tax for the favourable consideration of Government.

I have the honor to be
Sir
Your most Obed.t Servt.

W.m McLuhan
President

Municipal Budget 352

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commissioner Madura dated 3rd February 1875. 49.

Orders thereon.

A Comparative abstract of the Budget estimates of the Madura Municipality for 1874-75 and 1875-76 is given below.

	1874-75	1875-76
Balance brought forward	34031	22738
Assignments by Govt	70	100
Rate on houses &c	12250	18750
Tax on Vehicles	2300	2500
Registration of Carts	1000	1000
Tolls	22000	24000
Fees	620	600
Fines	200	150
Dispensary	6496	4224
Choultries	2450	2450
Travellers Bungalows	300	450
Contributions from P. Funds	1011	3200
Miscellaneous	13216	11403
	95944	92555

Charges.

1st April 74. Rent 120 + 220 ol
15 Peons 4 — — 756-158-ol
7 Ors 4 — — 68-8-8-8.
30 Mdrs 4 — — 184-785-

1875 March Despatch
To the Commissioner
Madura
Sir

S.O. 684 — 175

Cash Book Page 20 Fo 39
Expenditure Sheet
Contingencies
Fo 38 Column 5 1875
Rs 175
Peon 2
Rs 175

So 684

Sir
Your Obedient Servt

Charges.		
Grant I		
New works		
Communications		
Sanitary & Miscellaneous	1500	3450
Repairs	11950	3300.
Communications		
Sanitary & Miscellaneous	3911	5383
Establishments	2500	3300.
Tools & Plant	7792	2760
Grant II		400.
Salary Grants		
Results Grants	198	"
Contribution for Inspection	2000	1500.
Grant III	430	200.
Hospitals		
Vaccination	7712	8754
Registration of births &c.	420	480
Conservancy	360	464
Grant IV	24508	27150.
Lighting		
Markets	4676	5194
Chowltries	236	164
Avenues	2180	2180
Travelling Bungalows		175
Miscellaneous	1280	140
Grant V		1000.
Office Contingencies	2620	2216
Balance		300
Municipal Fund		
Endowment Fund	21671	23922
		193
	95944	92555

5833

If any part of the proposed increase of taxation for the purpose of meeting the expenses of the drainage & water supply? What remains of the

† Actual opening balance 1874-75 Rs 37873
Estimated do 1875-76 23728
Rs 14145

cost of the works has been or is to be provided by loan, and by taxation. - (and also explain what has been accumulated for them by means of taxation). How is it proposed to meet

The accumulation of funds for the drainage and water project accounts for the large opening balance as in previous years. It is reported that the survey of the Town in view to carry out the works has just been completed, and the Government note that it is expected that the accumulated funds above referred to will be reduced by about Rs. 14,000 by the end of the current year†

It is proposed to raise the house Tax from 4 to 6 percent. and thus obtain an increase of Rs 6500 to meet the growing charges of the Municipality in every branch of the service. The Government note that the Budget estimates submitted the effect of this increase under the circumstances stated. It is expected that Balance of Rs 2417 and as they can enough this enhancement of the house taxation any increase of taxation should be avoided. Rs 6500 is a sufficient sum to meet the Commissioners budget expenditure for the year without trenching on the funds which have been accumulated for special works. It is observed that the Contributions from Local Funds includes a sum of Rs 3000 granted on account of the new Civil Dispensary

Dispensary building.

The large allotment of Rs 2300 for the repair of Kummattoor Chattiram should have been explained & also the reduced grant proposed for education. The Government must insist on a larger assignment of Municipal funds being made for the latter object, by a reduction if necessary under some of the other heads of Expenditure.

The provision made for Conservancy & Lighting appears to be ample.

26/2

I agree with his Lordship that the water & Drainage scheme ought to be met by a Loan - and ~~that it should be liquidated by~~ not by accumulations of ~~Loan~~ Taxation & the imposition of an increased house tax.

increasing the house tax - If the additional taxation is created for these purposes - I think the increase of the house-tax is the best method. But is it really needful - a rather costly - it will be incurred - Rs 7000 (in round figures) for a large expenditure.

4/2

If afterwards it be found absolutely necessary to supplement the Municipal funds to meet legitimate current expenditure, I am of opinion that a slight addition to the house tax may be sanctioned

Memo 37

Madura Municipal Budget for 1876

Opening balance (excluding endowt) Rs 21505
Closing balance do do Rs 23922
Increase Rs 2417

Opening balance	Municipal	Rs 21505
	Endt	2223
Receipts of the year = Rs		62577
		86305
Expenditure of the year		Rs 68440
Closing balance	Municipal	17672
	Endt	193
		86305

Thus Opening balance = 21505
Closing balance = 17672
Decrease = Rs 3833

In the budget as it stands there is no provision for the water supply project or for the drainage scheme though there is an allotment of Rs 500 for minor drains.

According to the budget the accumulated Municipal balance in hand will be increased in 1875-76 by Rs 2417+ - If the proposed increase in the rate of house-tax be disallowed the receipts will be diminished by Rs 6250 and the closing balance at the end of the year will consequently be less by Rs 3833+ - in other words Rs 3833 of the funds accumulated for a special purpose will be employed on the ordinary wants of the Municipality - This is what is being done in the current year and if the Govt will

no objection to it, there is no immediate necessity for increasing taxation, unless it is considered desirable to meet the wishes of the Commissioners.

H
16/3

P.S. In their letter of 21st Oct. 1874 No 1799 the Govt. of India remarked with reference to the Negapatam municipality that "the action of the Madras Govt. in forcing the Municipality to devote to current expenditure a sum they had saved for outlay on permanent works does not seem the judicious."

In the case of Negapatam the remark was only applicable to a small sum of Rs 200, and the Govt of India was informed accordingly.

H

I think that the loans may be increased ~~sufficiently~~ to a reasonable extent to allow of the closing balance for 1875-6 as nearly as possible remaining the same as the closing balance for 1874-5 (viz Rs 21505) ; — it may be increased so as to produce as near as may be — and Rs 6250, as now proposed — but Rs 3833 — And the Comrs. shd. be told that as regards any further sum which may be required, (beyond that which has been accumulated for the purpose for drainage & water supply, application should be made for a loan.

H
16/3

A drainage & water supply is an important work — which should properly be constructed from Loan — funds & not from current Income

~~6417~~
6250
2417
3833

21/3

Here is a difference of policy — I think that the taxation is moderate & some of the sources untapped — It is better not to scatter loans amongst our Municipalities for ordinary Town improvements that can be met from current income & standing for a couple of years & apply for loans judiciously — I have held this in view of the Govt of India — Unless that the Town of Madras requires early attention the ordinary water & drainage

I am very unwilling to raise the House-tax any where above 5 per cent on the annual rent value, until the incidence of taxation is Equalized by the levy of the Professional tax on the higher classes (as already admitted in some instances)

The House-tax bears very heavily on the lower orders and an increment of 33 per cent is a serious addition to their burdens, whereas the Trades tax (the Moturfa of Indian) is a wise and thorough Intelligible rate on the incomes of the rich and well-to-do and

it

provided by the Law,

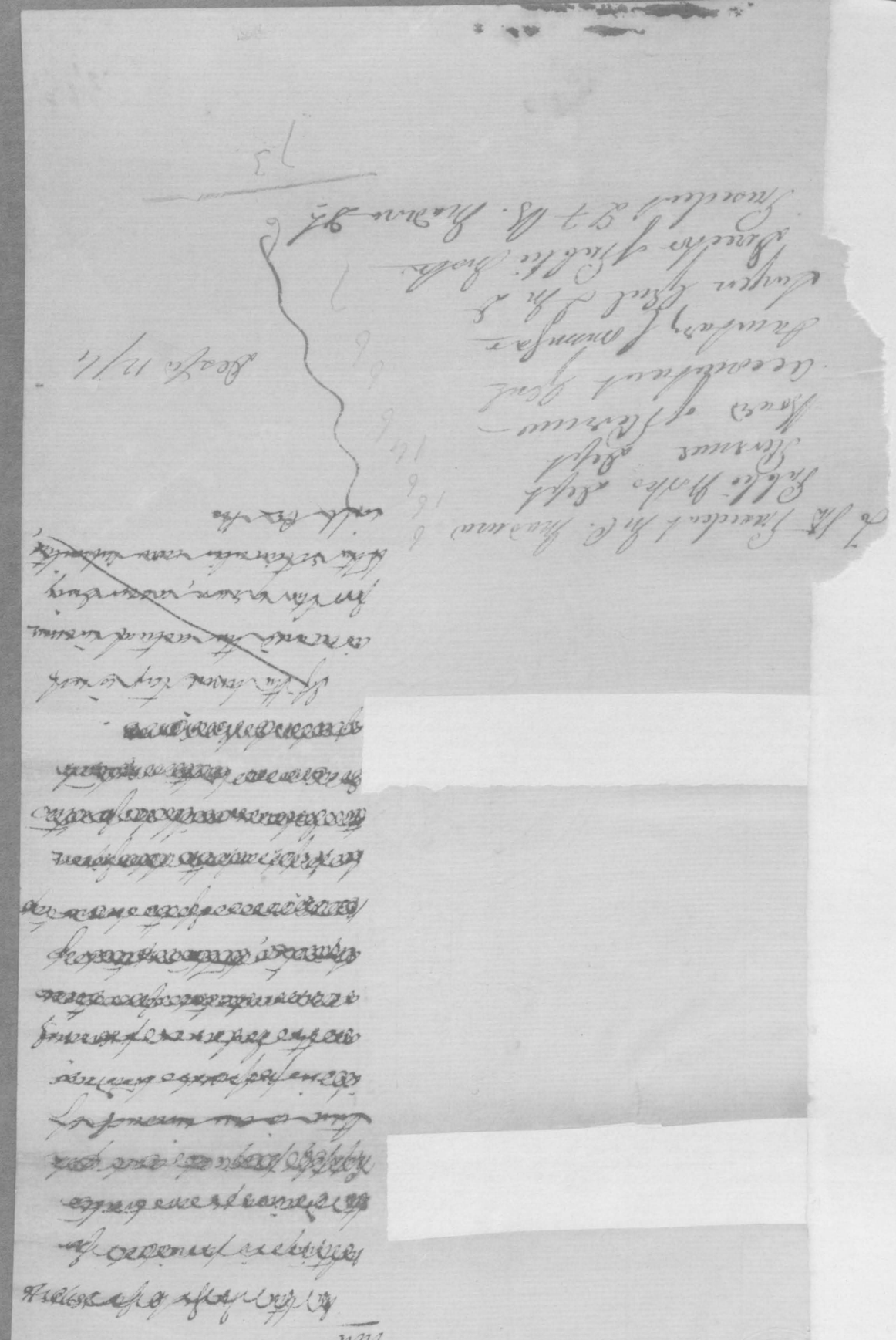
I admit that the House-tax of Madura is very low. House-property is obviously under-valued. It is idle to say that Rs 15,000 represents 5 per cent of the rent value of all House-property in the large city of Madura. But it is wrong in principle to throw all taxation on one form of property and spare the incomes of the wealthy. The rate is a very low income tax.

Madura is levying, I observe, (Rs 24,000) 25 per cent of its whole income by Tolls and spending Rs: 8,800 on Communications including Streets and

lanes

lanes - in a large measure on through traffic. This will be rectified next year.

3/7 [illegible]
DR



Govt. of {187 } Madras.

Fwd

To

Dated 31 Oct } Recd 187 5, No. 684

Nos. 267-268.

Forwd. Budget Estimates of the Madras Mint for 1875-76 Rupees.

Submitted with Govt. Memo dated 1st Nov. 1875 W. C. The Secretary & The Asst. Secretary & The Asst. to Secretary

1875

c 18/3.

c 19/3. c 27-2