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TAMIL NADU ARCHIVES

OVERNMENT OF TAMIL NADU

Finl. DEPARTMENT

G.O. No. 126. Press.
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

25th January 1881, No. 126.

Municipal—Budgets.

Read the following papers :—

Budget of the Madras Municipality for 1881.
Regular Estimate of the Madras Municipality for 1880.

No. 88. ORDER THEREON, 25th January 1881, No. 126.

In the following abstract the estimated receipts and charges of the Madras Municipality for 1881 are compared with the sanctioned and regular estimates for the past year :—

RECEIPTS.

	Sanctioned Estimate, 1880.	Regular Estimate, 1880.	Budget Estimate, 1881.
	RS.	RS.	RS.
I. Taxation—			
(*a*) Tax on Arts, &c. (Section 103) ..	45,000	51,522	45,000
(*b*) Tax on Houses, Buildings, and Lands, at 10 per cent. (Section 119)	3,60,000	3,52,836	3,40,000
(*c*) Water Tax on Houses, Buildings, and Lands, at 4 per cent. (Section 139)	75,000	90,148	1,27,000
(*d*) Lighting Tax on Houses, Buildings, and Lands, at 1¼ per cent. (Section 151)	42,000	41,500	40,750
(*e*) Tax on Vehicles on springs and Animals (Section 155)	43,000	45,788	45,000
(*f*) Tax on Carts and other Vehicles without springs (Section 168) ..	13,000	13,668	13,500
(*g*) Tolls on Vehicles and Animals entering Municipal limits (Section 174)	38,200	38,700	41,900
(*h*) Tax upon places used for sale of Spirituous Liquors (Section 183).	13,000	13,335	13,000
(*i*) Fees for Licenses	8,300	8,650	8,600
(*j*) Tax on Salaries	..	..	5,000
Total ..	6,37,500	6,56,147	6,79,750
II. Rents	27,695	29,927	33,500
III. Fines and Fees	8,500	6,592	6,100
IV. Contribution from Provincial Funds ..	15,058	15,058	15,058
V. Payment for service to individuals ..	2,000	8,000	8,000
VI. Miscellaneous	25,042	27,750	30,765
VII. Loans	..	..	1,00,000
Opening Balance	68,538	68,538	..
Grand Total ..	7,84,333	8,12,012	8,73,173

CHARGES.

	Sanctioned Estimate, 1880.	Regular Estimate, 1880.	Budget Estimate, 1881.
	RS.	RS.	RS.
GRANT I.			
(1) New Works—			
(*a*) Roads	..	..	750
(*b*) Buildings	2,200	2,755	14,230
(*c*) Drainage	13,100	17,355	15,673
(*d*) Water-supply	6,303	6,303	1,02,500
(*e*) Miscellaneous	3,000	3,000	1,500
(2) Repairs—			
(*a*) Roads	90,000	90,000	99,480
(*b*) Buildings	4,450	5,318	4,650
(*c*) Drainage	1,900	3,026	3,250
(*d*) Water-supply	8,550	10,424	16,500
(*e*) Miscellaneous	1,150	1,461	2,100
(3) Establishment	17,010	17,010	16,242
(4) Tools and Plant	10,008	13,541	7,500
Total ..	1,57,671	1,70,193	2,84,375
GRANT II.			
1. Establishment	1,080	1,451	1,080
2. Results Grants	3,000	5,000	5,000
3. Contingencies	272	140	156
Total ..	4,352	6,591	6,236
GRANT III.			
1. Hospitals—			
(*a*) Triplicane Dispensary, Native Infirmary, and Black Town Dispensary	41,680	41,774	14,347
Contribution to Provincial Funds on General Hospital			20,000
(*b*) Contribution for Medical College	3,921	3,921	3,787
(*c*) Contribution for St. Thomé Dispensary	300	300	300
2. Vaccination	4,728	4,745	4,788
3. Registration of Births and Deaths	5,488	5,361	5,380
4. Conservancy	2,20,210	2,20,099	2,22,839
Total ..	2,76,327	2,76,200	2,71,441
GRANT IV.			
1. Lighting	35,260	38,426	37,710
2. Markets	1,362	1,300	1,386
3. Parks	12,223	12,623	12,250
4. Watering Roads, &c.	11,144	20,624	14,546
Total ..	59,989	72,973	65,892

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CHARGES—*continued.*

	Sanctioned Estimate, 1880.	Regular Estimate, 1880.	Budget Estimate, 1881.
	RS.	RS.	RS.
GRANT V.			
1. Head Office, Salary and Allowances	51,146	10,821	49,586
2. Assessment and Collection ..	34,410	36,401	33,987
3. Miscellaneous	17,367	19,787	19,927
Pensions	3,322	3,244	4,322
Repayment of Debt	28,957	28,957	28,957
Interest	58,400	58,400	61,400
Payment for Red Hills Water ..	6,000	6,000	6,000
Contribution for Police	82,500	59,980	79,974
Arrears of Contribution due to Government	94,748	92,464	45,278
Grand Total ..	8,36,689	8,82,120	9,57,375

2. The incidence of taxation per head of population calculated on the figures of the regular estimate is Rs. 1-10-5. The assets of the Municipality are declared to have amounted to Rs. 4,78,451 on the 31st December 1879. The unpaid liabilities to Government are set down at Rs. 1,40,704, besides an unliquidated loan of Rs. 11,72,677 on account of the water works. The taxes under Act V of 1878 not yet utilized are—

(1.) Tax on salaries.
(2.) Three-fourth per cent. under Lighting Tax.

3. The regular estimate receipts for the current year (1880) are much more favorable than the forecast, being Rs. 8,12,012 including opening balance against Rs. 7,84,333 originally estimated. On the other hand, the regular estimate charges are set down at Rs. 8,82,120 against the forecast of Rs. 8,36,689. A deficit of Rs. 52,356 previously estimated is increased under these circumstances to Rs. 70,108. To enable the Commissioners to balance their regular estimate the Right Honorable the Governor in Council is pleased to rule that the amounts marginally noted, representing Government demand for 1880 for Police and Hospitals, shall be held in suspense until further orders.

	RS.
Contribution for Hospitals	12,000
Do. for Police	59,980
Total ..	71,980

4. The Budget Estimate of receipts for 1881 provides for an increase of revenue under Water Tax in accordance with the impending change of law extending the area over which the tax may be levied. It is further proposed to raise a loan of one lakh of rupees for extension of water-supply. The tax on salaries is proposed to be newly imposed, and a sum of Rs. 5,000 is expected from this source. The raising of the loan is sanctioned, and the usual measures for obtaining it should be undertaken. The tax on salaries cannot be sanctioned in the face of the policy adopted by the Government of India, the detailed measures to give effect to which are now under consideration, and the amount must be struck out of the budget. The Government are considering means for increasing the income of the town without adding to existing taxation.

5. In the Budget Estimate of charges the provision for new drains is satisfactory, as also are the arrangements proposed for diverting the drains which pollute the canal and the river Cooum. The provision for extension of water-supply is a necessary consequence of the loan proposed. The increased provision for repair of roads is approved. To relieve the Municipal finances from immediate pressure the Right Honorable the Governor in Council resolves to hold in suspense, till further orders, the contributions for 1881 due to Government, which are marginally noted.

	RS.
Contribution for Police	79,974
Do. for Hospitals	20,000
Total ..	99,974

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6. The arrangements above detailed will leave an immediate surplus of Rs. 12,644 in the budget for 1881, which must be held in reserve.

7. The Budget Statement is returned for revision in accordance with the above remarks.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Madras,
" Surgeon-General with the Government of Madras, with Budget Statement.
" Collector of Madras.
" Director of Public Instruction.
" Accountant-General.
" Inspector-General of Police.

Exd. J. Wright.

Govt. of [1881] Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madras,

&c., &c., &c.

Dated January, 25th.

Issued

Read, *Encl.*

G.O., 25th January 1881, No. 126.

JANUARY.
No. 88.

Municipal—Budgets.—Budget Estimate of the Madras Municipality for 1881, reviewed and returned for revision in accordance with the remarks of Government thereon.

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MEMORANDUM ON

THE BUDGET ESTIMATE FOR 1881.

STATEMENT I.

RECEIPTS.

I. Taxation.

1. TAX ON ARTS, &c. } The receipts are estimated to fall short of
2. TAX ON HOUSES, &c. } the receipts of 1880 as the latter have been swelled by the collection of almost all the outstanding arrears.

3. WATER TAX.—The receipts are estimated at Rs. 37,000 in excess of the Regular estimate of 1880 as the new Water Tax bill just passed by the Madras Legislative Council will authorize the collection of the Tax over the whole of Madras.

4. LIGHTING TAX.—There is a slight decrease for the same reason as in 1 & 2.

5. TAX ON CARRIAGES, &c. } A trifling decrease is estimated for the
6. TAX ON CARTS. } same reason.

7. TOLLS.—The increase of Rs. 3,200 is due to higher amount offered at the last auction.

8. LIQUOR SHOPS. } Are practically unaltered.
9. OFFENSIVE TRADES. }

10. TAX ON SALARIES.—Rs. 5000. This is a tax intended to be levied on the salaries of Military Officers who pay no Professional Tax. In this form it obviates the objection taken by the Commander-in-Chief and others to the issue of a Municipal License for the exercise of their profession. It was not levied in 1880, but in the present financial straits of the Municipality no source of income should be omitted.

II. Rents.

The only item that calls for remark is 7 Rent of Market Stalls showing an increase of Rs. 3,600 due to the extended use of the Smithfield Market consequent on the suppression of the Choolay Market.

VI. Miscellaneous.

12. Contribution from Government of half the cost of Census gives a receipt estimated at Rs. 6,335.

VII. Loan for extension of Water Supply.

Credit has been taken for a loan of one lac for this purpose. The Commissioners have already (Adjourned General Meeting on the 28th June 1878) sanctioned the raising of a loan of 3 lacs for this purpose, but Government wished the matter postponed till the drainage scheme was completed. It is proposed to raise and expend during the year 1881 only one lac out of the three lacs sanctioned. As the new Water Tax Bill requires the completion of the work within three years, the sooner the work is begun the better.

The Total Receipts are estimated at Rs. 8,73,173 against Rs. 8,12,012 for 1880. The latter however includes an opening balance of Rs. 68,538.

STATEMENT II. *Et Seq.*

EXPENDITURE.

GRANT I.—*Public Works.*

I. New Works.

(*a.*) ROADS.—Rs. 750 is payable as compensation for bazaars taken up for widening Audiappa Naick Street, advantage being taken of the reconstruction of the Kotwal Market to effect this improvement.

(*b.*) BUILDINGS.—Rs. 14,230, against Rs. 2,755 in 1880.

1 & 2. NEW LATRINES AND NEW DUSTBINS are greatly needed, and the expenditure on these items was cut down to zero during 1880 to effect retrenchments.

3. THE ADDITIONS TO THE MUNICIPAL OFFICE recommended by the House Tax Committee will require almost the whole of this grant.

4. MARKETS.—Rs. 6,530. Of this Rs. 1,530 is required for building sheds for the sale of fish, &c., as the accommodation of the Smithfield Market is now insufficient owing to the suppression of the Choolay Market. Rs. 5,000 are required for adding to the market additional bazaars for the sale of grain &c. which are now required by the late occupants of the Choolay Market.

(*c.*) DRAINAGE.—Rs. 15,673.

1. NEW DRAINS Rs. 2,000.—New Drains are required everywhere, and this small allotment will only meet specially urgent needs. 2. 3. Sewage Farms near Elephant Gate Bridge and Teroopully Street. These are required to carry out the improvement required by G. O. No. 973, dated 13th May 1880. The diversion of the foul drains that now pollute the canal and the river Cooum is a sanitary reform that ought no longer to be delayed. There is no difficulty in diverting the most important of them and profitably utilizing the sewage for irrigation as already done in other parts of the town.

4. The Agent of the Madras Railway has been good enough to place at the disposal of the Commissioners for this purpose, while retaining of course the rights of ownership, a large area lying between the Railway and Wall Tax Road north of the Central Station. This is to be turned into grass land irrigated by sewage diverted from several of the worst drains now fouling the canal.

5. The drains to be diverted from the river Cooum are near Col. Law's Bridge, Anderson's Bridge and Govt. House Bridge, and the sewage will be utilized in extending the irrigated area in the Napier and People's Parks.

6. Other diversions of drains for the same purpose. These are the drains that now fall into a tank west of Sydenham's Road and the People's Park. The sewage will be utilized in irrigating an unfrequented corner of the People's Park.

(*d.*) 1. WATER-SUPPLY—Extension of—Rs. 1,00,000. This expenditure is from the proceeds of the loan already referred to under Receipts.

2. Cost of fixing 50 small Hydrants. These hydrants are already in store.

(*e.*) MISCELLANEOUS.

Improvement of Tinnevelly Settlement Rs 1,500. This Tinnevelly settlement is a large quarter occupied by the huts of grain boilers and others. It is the

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most ...thy pestilential spot I have seen in Madras. It is said to be the centre of radi... on in all epidemics of cholera. New streets must be driven through it from side ... side, and the amount now entered is chiefly required under Sec. 314 to give compensation to the owners of huts that must be removed. Under the same section the owner of the land will be required to do what is necessary in draining and improving the new streets.

2. MAINTENANCE.

(*a.*) ROADS.—The estimate for 1880 under this head was originally one lac, but it was cut down to Rs 90,000 under pressure from Government. For this sum 37 miles of road averaging 20 feet broad and 2 to 6 inches thick were reformed and will be maintained without further cost to the Municipality for different periods. The Vice President has completed a list of roads amounting to 60 miles averaging 20 feet broad for which the period of the Contractor's liability has already passed or is about to pass, and which require to be reformed. The total cost of reforming these roads would be Rs. 1,05,000 even at the more favorable rates of the new contracts. The experience of the past year however shows that many roads may be made to hold out a good while longer without reconstruction, and even if this were not the case, it is impossible, in the present condition of the Municipal Finances, to allot so large a sum. It is clear however that it is not safe to reduce the allotment again as was done last year, and the total amount is entered at Rs. 99,480. It will be seen on pages 10 and 21 that details are given showing exactly what is to be spent on reform of roads by contract, and what is to be spent on patching up roads for which the Contractor's liability has expired, and which are not yet handed over for thorough reform.

(*b.*) BUILDINGS. } The proposed expenditure under these heads is
(*c.*) DRAINAGE. } altogether less than in 1880.

(*d.*) WATER SUPPLY.—Details of each item are now furnished. Delivery Channel Rs. 10,000. Of this Repairs &c. are to cost Rs. 8,824. It is proposed to incur this expense in cutting down certain portions of the channel bed which are above the true level and obstruct the flow of the water. This becomes the more necessary as there seems little likelihood that the channel will be replaced by a main from the Red Hills Lake for many years to come.

(*e.*) MISCELLANEOUS.—There is an increase over 1880 in this head due to the necessity of rebuilding and strengthening the Cooum river walls and fences.

3. Establishment shows a slight reduction, the result of the reductions effected in 1880.

4. TOOLS AND PLANT.—The chief item under this head is Rs. 6,000 for 5 iron boats to convey night soil to Manally. The old wooden boats are worn out, and the new iron boats to be constructed on the pattern of one built in 1880 will hold twice as many buckets as the old wooden boats and will last far longer.

Grant II.

Education.—The expenditure is slightly reduced by the transfer of an Inspecting Schoolmaster to Provincial services.

Grant III.—Sanitation and Medical Services.

1. Hospitals and Dispensaries.

Under G. O. No. 2207 dated 24th November 1880, the total expenditure would be Rs. 34,347 of which Rs. 14,347 are for Triplicane & Black Town Dispensaries which are now made over as Municipal institutions. The attention of Government will however be specially called to the reasons advanced by the Commissioners against the contribution to the General Hospital of Rs. 20,000.

2. Vaccination.—The slight increase is due to the employment of a probationer to learn the work.

4. Conservancy.—(*d*) Conveyance of night soil to Manally—Rs. 1,530. This expenditure was incurred in 1880 but was distributed over other items of Conservancy, which are now reduced.

(*e.* & *f.*) Labour at Night-soil Depots & for covering Rubbish.—These items have been increased by the addition of the detailed charges for contingencies which have hitherto been debited in the lump to Conservancy Contingencies generally. The expenditure on each item can thus be watched and checked.

(*g.*) Cleaning Main Drains.—The expenditure under this head was struck off in 1880 to effect savings, but can hardly be avoided in 1881.

(*j.*) Maintenance of Sewage Farms.—This is also increased by the allotment of contingent expenses to each farm, instead of debiting in the lump to contingencies generally.

(*n.*) Slaughter Houses.—The expenditure has been increased by the detailed allotment for contingencies.

(*s.*) Repair of Carts, boats, buckets—Rs. 3,000.—This was formerly charged to contingencies.

(*t.*) Contingent charges Rs. 2000, against Rs. 7,328 for 1880.—The reduction is due to the distribution of the charges among the different items concerned. The total charge for Grant III is Rs. 2,76,005 against Rs. 2,76,200 in 1880.

Grant IV.

1. Lighting.—The charge for maintenance is less owing to the favourable terms of the new contract.

2. Markets Vepery.—The establishment is increased owing to the great influx of buyers and sellers consequent on the closing of the Choolay Market. For increase of receipts see preceding statement.

5. Avenues.—The expenditure has been reduced by dispensing with a number of watchmen who appeared unnecessary.

6. Fire Engines.—The estimate for 1881 is as usual. The expenditure for 1880 fell short.

Grant V.—Supervision & Management.

The total is Rs. 30,817 against Rs. 32,106 in 1880. The original estimate for 1880 was Rs. 36,630. The reductions effected in May 1880 account for the diminished estimate.

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5. Miscellaneous—These charges are nearly the same as in 1880. An increase in furniture (*f*) is made to provide for the new rooms recommended by the House Tax Committee. Election charges (*i*) were last year debited to extra writers &c. (3 *d.*)

Grant VI.

Pensions are increased by the charge for pension of the late Office Assistant.

Interest.—Rs. 3,000 for 6 months Interest on new loan of 1 lac for Water Works extension. It is anticipated that the loan cannot be raised and if raised not spent till about June.

Contribution to Police.—Rs. 79,974. This is 40 per cent of the total cost.

In 1881 as in 1880 it is the charges made by Government for Police that cause the deficit. See remarks *infra*.

Arrears.—Payment for Red Hills Water. This amount (Rs. 33,000) is due to Government by agreement for water drawn into the Red Hills Tank at the rate of Rs. 1 per 1000 cubic yards. The other amounts entered as arrears are Rs. 12,000 for Hospitals and Rs. 59,980 for Police both due to Government. The Commissioners have already proposed to Government to secure financial equilibruim in the Rgular Estimate for 1880 by omitting these items, but pending final orders they are entered as arrears.

It will be seen that if these two items and the charge for Police for 1881 be omitted there will be a surplus to the credit of the Commissioners, as follows.

		Total Expenditure 10,17,355.	
	Deduct.		
	Arrears Hopitals.....	12,000	
	Police.....	59,980	
Current	Police.....	79,974	
			1,51,954
			8,65,401
	Estimated Receipts...		8,73,173
	Surplus...		7,772

The fact is patent that the Commissioners cannot with their present diminished revenue make a budget which shall provide for these overwhelming charges on account of Police without arresting all improvements, neglecting the repairs of buildings and property of every kind, abandoning roads, and, worst of all, curtailing the machinery and apparatus of conservancy by which accumulations of filth are every day removed from the Town.

The revenue lost under Professional Tax by legal decision viz. Rs. 40,000 would not be enough to meet the demand made by Government.

In Calcutta the cost of the Police is met by a special tax for the purpose, and if the Government require the Madras Municipality to pay for Police a special tax would at once provide the means.

Municipal Office,
Madras, 4th December 1880.

A. T. ARUNDEL,
Acting President.

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ABSTRACT OF

Statements I and II.—RECEIPTS AND CHARGES FOR 1881.

	Reference to following Statements I & II.	Estimate 1881.	Regular Estimate 1880.
	Page		
Receipts per Statement I.			
I. Taxation	2	6,79,750	6,56,147
II. Rents	2	33,500	29,927
III. Fines & Fees	3	6,100	6,592
IV. Contributions from Provincial Funds	3	15,058	15,058
V. Payments for services to Individuals	3	8,000	8,000
VI. Miscellaneous	3	30,765	27,750
VII. Loan for Extension of Water Supply	3	1,00,000	...
Total...	3	8,73,173	7,43,474
Opening Balances	3		68,538
			8,12,012
Charges per Statement II.			
Grant I. Public Works	4	2,84,375	1,70,193
II. Education	4	6,236	6,591
III. Sanitation and Medical Services	6	2,71,441	2,76,200
IV. Miscellaneous Municipal Purposes	7	65,892	72,973
V. Supervision and Management	8	1,03,500	1,07,118
VI. Pensions	8	4,322	3,244
Debt, Interest, &c.	8	96,357	93,357
Contribution for the Police	8	79,974	59,980
Arrears	8	33,278	92,464
		9,45,375	8,82,120
Arrears due to Govt. for which there are no funds.			
Contributions for Hospitals		*12,000*	
Do Police		*59,980*	
		10,17,355	8,82,120

Statement I.—ESTIMATED REVENUES & RECEIPTS OF THE MUNICIPAL FUND OF THE CITY OF MADRAS DURING THE CALENDAR YEAR 1881.

	1881. Arrear.		1881. Current.		1881. Detail of Minor Heads.		1881. Totals of Major Heads.		1880. Regular Estimate.		
I.—Taxation.											
1. Tax on Arts, &c., (Section 103)	2,500	0	42,500	0	45,000	0			51,522	0	
2. Tax on Houses, Buildings and Lands (Section 119) at 10 per cent.	5,000	0	3,35,000	0	3,40,000	0			3,52,836	0	
3. Water Tax on Houses, Buildings and Lands, (Section 139) at 4 pr. ct.	2,000	0	1,25,000	0	1,27,000	0			90,148	0	* W. W. F.
4. Lighting Tax on Houses, Buildings and Lands, (Section 151) at 1¼ pr. ct.	750	0	40,000	0	40,750	0			41,500	0	† L. F.
5. Tax on Vehicles on Springs and Animals (Section 155)	1,500	...	43,500	0	45,000	0			45,788	0	
6. Tax on Carts and other Vehicles without springs (Section 168)	...	...	13,500	0	13,500	0			13,668	0	
7. Tolls on Vehicles on Animals entering Municipal limits (Section 174)	...	...	41,900	0	41,900	0			38,700	0	
8. Tax upon Places used for the sale of Spirituous and Intoxicating Liquors, (Section 183)	...	...	13,000	0	13,000	0			13,335	0	
9. Fees for licenses for Dangerous and Offensive Trades, Markets, &c., (Sections 311, 322, 325, 328, 333, 347, 349, 350, 356, 360)	...	...	...	...	8,600	0			8,650	0	
10. Tax on Salaries	...	...	5,000	0	5,000	0			...	...	
Total							6,79,750	0	6,56,147	0	
II.—Rents.											
1. Payment for occupation of Municipal Lands (Section 137)	500	0	8,500	0	9,000	0			9,020	0	
2 Esplanade Grazing Rents	...	...	...	...	1,600	0			1,600	0	
3. Rent of Lands and Buildings not falling under Section 137	...	...	...	..	3,600	0			3,600	0	
4. Rent of Cart-stands	...	...	...	...	1,500	0			1,500	0	
5. Contract for sale of Firewood, &c., at Burning Grounds	...	...	...	...	100	0			107	0	
6. Contract for collecting fees at Slaughter-House	...	...	...	...	7,300	0			7,300	0	
7. Rent of Market Stalls	...	...	...	...	10,400	0			6,800	0	
Total	...	...	...	...	...	...	33,500	0	29,027	0	
Carried over							7,13,250				

* Water Works Fund † Lighting Fund.

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Statement I—ESTIMATED REVENUES & RECEIPTS OF THE MUNICIPAL FUND OF THE CITY OF MADRAS, DURING THE CALENDAR YEAR 1881.

	1881. Detail of Minor Heads.		1881. Totals of Major Heads.		1880. Regular Estimate.		
Brought over			7,13,250	0			
III.—Fines and Fees.							
1. Demand and Warrant Fees	3,000	0			3,499	0	
2. Fines Magisterial	400	0			393	0	
3. Do Departmental on Contractors	2,700	0			2,700	0	
Total			6,100	0	6,592	0	
IV.—Contribution from Provincial Funds.							
Roads			15,058	0	15,058	0	
V—Payments for services to Individuals.—*Profits on Workshops.*							
Laying on Water pipes to Premises &c			8,000	0	8,000	0	
VI—Miscellaneous.							
1. Proceeds of Sale of Rubbish	4,200	0			4,300	0	
2. Sewage Farms (sale of hay and grass)	8,000	0			8,000	0	
3. Kerosine oil Stores	200	0			...	...	
4. People's Park.							
Proceeds of sale of Hay and Grass. 2,500							
Menagerie collections 1,400							
Elephant do 80							
Swimming bath 150							
Miscellaneous 100							
	4,230	0			4,230	0	
5. Napier Park	2,500	0			2,500	0	
6. Proceeds of sale of lands	2,000	0			2,500	0	
7. Do old stores	500	0			500	0	
8. Payments for Water supplied for purposes other than domestic	1,200	0			1,200	0	
	100	0			120	0	W. W. F.
9. Sundry Receipts Water Works	1,000	0			...	...	W. W. F.
10. Electric Light	500	0			4,400	0	
11. Other Items							
12. Contribution from Govt. of a moiety of the Census charges for 1880-81	6,335	0			...	...	
Total			30,765	0	27,750	0	
VII—Loan for extension of Water Supply			1,00,000	0	...	...	
Grand Total, Receipts			8,73,173	0	7,43,474	0	
Opening Balance					68,538	0	
					8,12,012	0	

Statement II.—EXPENDITURE FROM MUNICIPAL FUND OF THE CITY OF MADRAS FOR THE CALENDAR YEAR 1881.

	Reference to following Statements of Details.	1881. Details of Minor Heads.	1881. Totals of Minor Heads.	1881. Totals of Major Heads.	1880. Regular Estimate.	
Grant I—(*Public Works*).	Page.					
1. New Works.						
(*a*) Roads	9	750 0			... ...	
(*b*) Buildings	9	14,230 0			2,755 0	
(*c*) Drainage	9	15,673 0			17,355 0	
(*d*) Water-supply	9	1,02,500 0			6,303 0	
(*e*) Miscellaneous	9	1,500 0			3,000 0	
			1,34,653 0		29,413 0	
2. Maintenance.						
(*a*) Roads	10	99,480 0			90,000 0	
(*b*) Buildings	10	4,650 0			5,318 0	
(*c*) Drainage	10	3,250 0			3,026 0	
(*d*) Water-supply	10	16,500 0			10,424 0	
(*e*) Miscellaneous	10	2,100 0			1,461 0	W. W. F.
			1,25,980 0		1,10,229 0	
3. Establishment	13	15,822 0			16,590 0	W. W. F. Rs.5,250.
Allowances	19	420 0			420 0	W. W. F.
			16,242 0		17,010 0	
4. Tools and Plant	11		7,500 0		13,541 0	
Total Grant I...				2,84,375 0	1,70,193 0	
Grant II—(*Education*).						
1. Establishment	13	840 0			1,182 0	
Allowances	19	240 0			319 0	
			1,080 0		1,451 0	
2. Results Grants			5,000 0		5,000 0	
3. Contingencies for Stationery and Printing			156 0		140 0	
Total Grant II...				6,236 0	6,591 0	
Grant III—(*Sanitation and Medical Services*).						
1. Hospitals and Dispensaries.						
(*a*) Triplicane Dispensary, Native Infirmary and Black Town Dispensary		14,347 0				
Contribution to Provincial Funds for General Hospital		20,000 0			41,774 0	
(*b*) Do to do for Medical College		3,787 0			3,921 0	
(*c*) Do to St. Thomé Dispensary		300 0			300 0	
			38,434 0		45,995 0	
Carried over...			38,434 0	2,90,611 0	... ...	

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Statement II.—EXPENDITURE FROM MUNICIPAL FUND OF THE CITY OF MADRAS FOR THE CALENDAR YEAR 1881.

	Reference to following Statements of Details.	1881. Details of Minor Heads.	1881. Totals of Minor Heads.	1881. Totals of Major Heads.	1880. Regular Estimate.
	Page.				
Brought over...			38,434 0	2,90,611 0	
2. Vaccination.					
(*a*) Establishment	13	3,288 0			3,245 0
(*b*) Contingencies		1,500 0			1,500 0
			4,788 0		4,745 0
3. Registration of Births and Deaths.					
(*a*) Establishment	13	4,380 0			4,361 0
(*b*) Contingencies		1,000 0			1,000 0
			5,380 0		5,361 0
4. Conservancy.					
(*a*) Establishment.					
General 10,572	13				
Street Conservancy... 7,560	14				
House do ... 3,408	14				
		21,540 0			22,339 0
(*b*) Hire of Scavengers and Bullocks.	21	1,55,210 0			1,57,788 0
(*c*) Hire of Carts 333 @ 1/13. 603–9					
3 „ 2/ ... 6–0					
Monthly... 609–9					
For the year, nearly...		7,315 0			7,300 0
(*d*) Conveyance of night-soil to Manually @ Rs. 127/8 Monthly		1,530 0			... ...
(*e*) Night-soil Depots—Estabt 528	14				582 0
Labour ... 3,497	21				2,891 0
		4,025 0			4,044 0
(*f*) Covering Rubbish-Labour	22	4,295 0			
(*g*) Cleaning Main Drains.					
Black Town 1,500					
Triplicane 200					
Other covered drains in Black Town, Choolay, Triplicane, &c. 560					
		2,260 0			308 0
(*h*) Sanding Latrines		1,275 0			1,305 0
(*i*) Killing Dogs		500 0			240 0
(*j*) Maintenance of Sewage Farms.					
Establishment 504	14				504 0
Labour and Contingencies 6,571	23				6,120 0
		7,075 0			
(*k*) Rent of Sewage Farms.					
Kistnampett 492					
Triplicane 100					
Royapettah 36					
Egmore 30					
		658 0			658 0
Carried over...		2,05,683 0	48,602 0	2,90,611 0	2,04,079 0

Statement II.—EXPENDITURE FROM MUNICIPAL FUND OF THE CITY OF MADRAS FOR THE CALENDAR YEAR 1881.

	Reference to following Statements of Details.	1881. Details of Minor Heads.	1881. Totals of Minor Heads.	1881. Totals of Major Heads.	1880. Regular Estimate.
	Page.				
Brought over...		2,05,683 0	48,602 0	2,90,611 0	2,04,079 0
(*l*) Burial and Burning Grounds—Labour	23	900 0			1,088 0
(*m*) Rent of Ground for a Parcherry ...		360 0			360 0
(*n*) Slaughter Houses.					
Establishment..... 804	14				
Labour 1,200	23				894 0
Contingencies 636	23				1,221 0
(*o*) Main Drain storm overflow.		2,640 0			
Establishment..... 180	14				
Labour..... 864	23				180 0
					864 0
(*p*) Pumping Main Drain.		1,044 0			
Establishment..... 480	14				
Labour..... 4,460	23				540 0
(*q*) Clothing, badges and belts.....		4,940 0			1,520 0
(*t*) Contingent charges		100 0			
(*r*) Kerosine oil Stores.		2,000 0			61 0
Establishment..... 372	14				7,328 0
Rent..... 1,800					
		2,172 0			1,964 0
(*s*) Repair of Carts, boats & buckets		3,000 0			2,20,099 0
Total Grant III..			2,22,839 0		
Grant IV.—*Miscellaneous Municipal Purposes.*				2,71,441 0	2,76,200 0
1. Lighting.					
(*a*) Maintenance		26,300 0			
(*b*) Inspection.....		960 0			27,616 0
(*c*) Additional Lamps and Sundries ...		8,800 0			960 0
(*d*) New Burners		450 0			8,650 0
(*e*) Electric Light		1,000 0			... ...
(*f*) Repairs to Lamps and Posts		200 0			.. ..
(*g*) Re-numbering Lamps with number plate.....		... ...			200 0
					1,000 0
2. Markets.			37,710 0		38,426 0
(*a*) General Market.					
Establishment..... 516	15				
Labour 360	23				576 0
Contingencies..... 42	23				360 0
		918 0			
(*b*) Municipal Market, Vepery.					
Establishment 348	15				
Labour 120	24				244 0
		468 0			120 0
			1,386 0		1,300 0
Carried over...		... ...	39,096 0	5,62,052 0	1,300 0

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Statement II.—EXPENDITURE FROM MUNICIPAL FUND OF THE CITY OF MADRAS FOR THE CALENDAR YEAR 1881.

	Reference to following Statements of Details.	1881. Details of Minor Heads.	1881. Totals of Minor Heads.	1881. Totals of Major Heads.	1880. Regular Estimate.
	Page.				
Brought over...		... ...	39,096 0	5,62,052 0	1,300 0
3. Public Parks.					
(*a*) People's Park.					
Establishment 2,311	15				2,502 0
Labour, &c 8,275	24				8,457 0
		10,586 0			
(*b*) Napier Park.					
Establishment..... 264	15				264 0
Labour, &c..... 1,400	25				1,400 0
		1,664 0			
			12,250 0		12,623 0
4. Watering Roads.					
Establishment.....	15	672 0			
Labor	25	5,280 0	5,952 0		5,990 0
5. Avenues.					
Establishment.....	15	192 0			534 0
Labour.....	25	2,150 0			2,648 0
			2,342 0		
					3,182 0
6. Esplanades	25		168 0		... ...
7. Fire Engines.					
Establishment.....	15	840 0			840 0
Labour, &c.....	25	1,144 0			781 0
			1,984 0		
					1,621 0
8. Quit Rent.....			630 0		631 0
9. Census			3,470 0		9,200 0
Total Grant IV...				65,892 0	72,973 0
Grant V.—*(Supervision and Management)*					
1. Salaries	16		40,400 0		40,109 0
2. Head Office Establishment ...	16		9,186 0		10,521 0
Allowances					300 0
3. Assessment and Collection.					10,821 0
(*a*) Establishment..... 30,337	18				32,106 0
Allowances..... 480	19	30,817 0			455 0
(*b*) Office Furniture		200 0			266 0
(*c*) Commissioners' Fees		370 0			290 0
(*d*) Extra Writers, Coolies and Carts		2,500 0			2,894 0
(*e*) Numbering Doors		100 0			90 0
(*f*) Fixing Street Boards		... ..			300 0
			33,987 0		36,401 0
4. Contribution to Provincial Fund for Government Office Establishment.....			652 0		652 0
Carried over...			84,225 0	6,27,944 0	... ...

Statement II.—EXPENDITURE FROM MUNICIPAL FUND OF THE CITY OF MADRAS FOR THE CALENDAR YEAR 1881.

	Reference to following Statements of Details.	1881. Details of Minor Heads.	1881. Totals of Minor Heads.	1881. Totals of Major Heads.	1880. Regular Estimate.	
	Page.					
Brought over...			84,225 0	6,27,944 0	...	...
5. Miscellaneous.						
(a) Stationery		5,000 0			5,000 0	
(b) Printing charges		5,000 0			5,000 0	
(c) Advertising charges		2,600 0			2,600 0	
(d) Law charges and Stamp Duties...		3,500 0			3,500 0	
(e) Insurance on Office Premises		125 0			106 0	
(f) Office Furniture		500 0			229 0	
(g) Contingent		2,000 0			2,000 0	
(h) Water Works Contingent		300 0			700 0	W. W. F.
(i) Election Charges		250 0			... ...	
Total Grant V...			19,275 0		19,135 0	
Grant VI.—*Pensions.*						
(a) Superior Grade				1,03,500 0	1,07,118 0	
(b) Inferior do	19		4,052 0		2,850 0	
	19		270 0		394 0	
Repayment of Debts.						
Sinking Fund W. W. Loan				4,322 0	3,244 0	
Do Debenture Loan		28,600 0			28,600 0	
		357 0			357 0	
Interest.						
On W. W. Loan			28,957 0		28,957 0	
On Debenture Loan		57,200 0			57,200 0	
		1,200 0			1,200 0	
Interest for 6 months on loan of one lac for Water Supply Extension			58,400 0		58,400 0	
Payment for Red-Hills Water			3,000 0		... ...	
			6,000 0		6,000 0	
Contribution for the Police				96,357 0	93,357 0	
Arrears.				79,974 0	59,980 0	
Payment for Red Hills Water				33,278 0	... ...	
Hospitals and Dispensaries.						
Contribution for Dispensaries				12,000 0	41,700 0	
Do Medical College				... ...	4,114 0	
Do Police				59,980 0	... ...	
Sinking Fund W. W. Loan					14,461 0	
Interest on W. W. Loan					28,922 0	
Quit Rent					3,267 0	
Grand Total Expenditure...				1,05,258 0	92,464 0	
				10,17,355 0	8,82,120 0	

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Statement II.—A. DETAIL OF ALLOTMENT FOR EXPENDITURE ON PUBLIC WORKS ESTIMATED TO COST Rs. 100 OR UPWARDS.

Part I.—New Works.

No.	Project.	Grant 1881.	Regular Estimate 1880.	
a	Roads.			
	Compensation for land taken up for improving Audiappa Naick Street	750 0	... ...	
b	Buildings.			
1	Latrines	2,000 0		
2	Dust-Bins	2,000 0		
3	Extension of Work-shop and addition to Municipal office	3,500 0		
4	Markets	6,530 0		
5	Petty Works	200 0		
	Total...	14,230 0	2,755 0	
c	Drainage.			
1	New Drains	2,000 0		
2	Sewage Farm Well near Elephant Gate Bridge	468 0		
3	Do do Teroopully Street	305 0		
4	Diverting drains from Canal for sewage irrigation	2,360 0		
5	Do do Cooum do do	7,005 0		
6	Other diversions of drains do do	3,535 0		
	Total...	15,673 0	17,355 0	
d	Water-supply.			
1	Extension of water supply	1,00,000 0		
2	Cost of and fixing 50 small Hydrants	2,500 0		
	Total...	1,02,500 0	6,303 0	
e	Miscellaneous.			
	Improvement of Tinnevelly Settlement	1,500 0	* 3,000 0	* For Laying and fixing Hydrants for Fire Engines.
	Grand Total...	1,34,6[illegible] 0	29,413 0	

Statement II.—A. DETAIL OF ALLOTMENT FOR EXPENDITURE ON PUBLIC WORKS ESTIMATED TO COST Rs. 100 AND UPWARDS.

Part II.—Maintenance.

No.		Page.	Grant 1881.		Regular Estimate 1880.		
a	Roads						
	Reform by Contract ... 85,000						
	Labor, Materials &c ... 14,480	20	99,480	0	90,000	...	
b	Buildings.						
1	Slaughter Houses		450	0			
2	General Market		300	0			
3	Latrines and Urinals		1,500	0			
4	Office Premises		500	0			
5	Toll Gates		200	0			
6	Stores and Workshop		200	0			
7	Cart-Stands		200	0			
8	Dust-Bins		200	0			
9	Cart Depôts		500	0			
10	Burial and Burning Grounds		600	0			
	Total...		4,650	0	5,318	0	
c	Drainage.						
1	Black Town Main Drain		700	0			
2	Triplicane Drains		50	0			
3	Street Drains		2,500	0			
	Total...		3,250	0	3,026	0	
d	Water Supply.						
1	Delivery Channel } Repairs, Materials &c 8,824 Labor ... 1,176	20	10,000	0			
2	Fountains } Repairs, Materials &c 2,356 Labor ... 1,644	20	4,000	0			
3	Pipes. } Repairs, Materials &c 1,676 Labor ... 324	20	2,000	0			
4	Bungalows.		500	0			
	Total...		16,500	0	10,424	0	W. W. F.
e	Miscellaneous.						
1	Tanks		300	0			
2	Wells		50	0			
3	Fences.						
	Cooum ... 200						
	Esplanade ... 250						
	River Walls ... 500						
	Other Fences ... 500						
4	Repainting Street name boards		1,450	0			
			300	0			
	Total...		2,100	0	1,461	0	
	Grand Total...		1,25,980	0	1,10,229	0	

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Statement II.—A. DETAIL OF ALLOTMENT FOR EXPENDITURE ON PUBLIC WORKS ESTIMATED TO COST Rs. 100 AND UPWARDS.

Part III.—Tools and Plant.

No		Grant 1881.		Regular Estimate 1880.	
a	Tools	1,500	0		
b	Plant.				
	5 Iron boats for conveying Night-soil to Manally @ Rs. 1,200 each	6,000	0		
	Total...	7,500	0	13,541	0

Statement II.—B. DETAIL OF MUNICIPAL ESTABLISHMENTS.

	No.	Salary per Mensem.	Salaries per Annum.	Corresponding monthly total in 1880.	Remarks.
Grant I.—(*Public Works.*)					
Asst. Engineer & Sanitary Insptr	1	350 0			
Do. do.	1	250 0			
		600 0	7,200 0	600 0	
In-Door.					
General.					
Manager	1	50 0			
Head Clerk	1	40 0			
Registrar and Pay Clerk	1	40 0			
Checking Clerk	1	35 0			
Bill Writer	1	16 0			Is entitled to an annual increment of Rs. 1
Estimator	1	50 0			
Draftsman	1	30 0			
Peon	1	8 0			
Do.	1	7 0			
Punkahpuller	1	5 0			
		281 0		275 0	Increase ..... Rs. 6
North Range Assistant.					
Clerk	1	25 0			
Peon	1	7 0			
Lascar	1	6 0			
		38 0		38 0	
South Range Assistant.					
Clerk	1	25 0			
Peon	1	7 0			
Lascar	1	6 0			
		38 0		38 0	
Aggregate of In-Door.					
General		281 0		275	
North Range Assistant		38 0		38	
South do		38 0		38	
Total of In-Door...		357 0	4,284 0	351 0	
			11,484 0		
Out-Door.					
Overseers at Rs. 75	2	110 0			
Do. „ 50	4	200 0			
Do. „ 40	5	200 0			
Do. „ 35	5	175 0			
Do. „ 30	4	120 0			
		805 0	9,660 0	805 0	
Total...			21,144 0		
Deduct half chargeable to Grant III. Conservancy			10,572 0		
Carried over...			10,572 0		

Statement II.—B. DETAIL OF MUNICIPAL ESTABLISHMENTS.

	No.	Salary per Mensem.	Salaries per Annum.	Corresponding monthly total in 1880.	Remarks.
Brought over...			10,572 0		
Water Works.					
Foreman	1	160 0			Is entitled to an annual increment of Rs 10.
Clerk	1	40 0			
Workshop Clerk	1	20 0			do do Rs.1.
Time-Keeper	1	18 8			
Peon	1	7 0			
		245 8	2,946 0	234 8	W.W.F.
Out-Door.					
Walkmen at Rs. 20	2	40 0			
Do	1	16 0			
Do	1	15 0			
Turncocks	1	20 0			
Do at Rs. 15	3	45 0			
Assistant Turncocks at Rs. 7	8	56 0			
		192 0	2,304 0	192 0	W.W.F.
Total of P. W. Establishment...			15,822 0		
Grant II.—(*Education.*)					
Inspecting School Masters	2	70 0	840 0	35 0	
Grant III.—(*Sanitation and Medical Services.*)					
1. Vaccination.					
First Class Inspector of Vaccination	1	70 0			
Do Vaccinators	4	72 0			
Second Class do	12	120 0			
Probationer	1	5 0			
Peon	1	7 0			
		274 0	3,288 0	269 0	Increase Rs. 5
2. Registration of Births and Deaths.					
Head Clerk	1	40 0			
Clerk	1	16 0			
Registrars at Rs. 30	5	150 0			
Do	1	25 0			
Do at Rs. 20	2	40 0			
Conicopillays at Rs. 10	8	80 0			
Peons at Rs. 7	2	14 0			
		365 0	4,380 0	374 0	Reduction Rs. 7.
3. Conservancy.					
General Charges.					
Half cost of Establishment, Rs. 21,144 as shown under Grant I, Public Works, page 12			10,572 0	10,716 0	Annually.

Statement II.—B. DETAIL OF MUNICIPAL ESTABLISHMENTS.

	No.	Salary per Mensem.	Salaries per Annum.	Corresponding monthly total in 1880.	Remarks.
Brought over...			10,572 0		
Street Conservancy.					
Duffadars at Rs. 8	20	160 0			
Peons ,, 7	60	420 0			
Turnkey	1	8 0			
Do at Rs. 6	7	42 0			
		630 0	7,560 0	630 0	
House Conservancy.					
Duffadars at Rs. 9	2	18 0			
Peons ,, 7	38	266 0			
		284 0	3,408 0	284 0	
Night-Soil Depots.					
Maistry at Munnally	1	12 0			
Do Brick-kiln	1	12 0			
Do Nungumbaukum	1	8 0			
Do Barber's Bridge	1	12 0			
		44 0	528 0	44 0	
Maintenance of Sewage Farms.					
Superintendent at Kistnampett	1	15 0			
Do Triplicane	1	12 0			
Do D'Mellow'sRoad	1	15 0			
		42 0	504 0	42 0	
Slaughter-Houses.					
Superintendent at Perambore	1	20 0			
Do Monegar Choultry	1	20 0			
Do Choolay	1	15 0			
Do Chetty's Gardens	1	12 0			
		67 0	804 0	67 0	
Main Drain Storm Overflow.					
Syrang	1	15 0	180 0	15 0	
Pumping Main Drain.					
Engine Driver	1	40 0	480 0	40 0	
Kerosene Oil Stores.					
Overseer	1	15 0			
Watchman at Rs. 8	2	16 0			
		31 0	372 0	... ...	
			24,408 0	... ...	

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Statement II.—B. DETAIL OF MUNICIPAL ESTABLISHMENTS.

	No.	Salary per Mensem.	Salaries per Annum.	Corresponding monthly total in 1880.	Remarks.
Recapitulation of Totals.					
1. Vaccination			3,288 0		
2. Registration of Births & Deaths			4,380 0		
3. Conservancy			24,408 0		
Total			32,076 0		
Grant IV.—*Miscellaneous Municipal Purposes.*					
1. Markets.					
General Market.					
Superintendent	1	25 0			
Peons	3	18 0			
		43 0	516 0	43 0	
Municipal Market, Vepery.					
Conicopillay and Superintendent	1	15 0			
Peons	2	14 0			
		29 0	348 0	17 0	Increase due to extended business
			864 0		
2. Public Parks.					
People's Park.					
Superintendent	1	100 0			
Clerk	1	16 0			Is entitled to an annual increment of Rs. 1 from June 1881.
Serjeants at Rs. 15	2	30 0			
Maistry	1	10 0			Draws Rs. 5 in addition for attending the Napier Park.
Do.	1	7 0			
Peons at Rs. 6	5	30 0			
		193 0	2,316 0	192 0	
Deduct			5 0		
			2,311 0		
Napier Park.					
Maistry	1	5 0			People's Park Maistry.
Watchman	1	5 0			
Peons	2	12 0			
		22 0	264 0	22 0	
3. Watering Roads.					
Peons at 7 Rs.	8	56 0	672 0	... ...	Expended but not detailed before.
4. Avenues.					
Maistries at Rs. 8	2	16 0	192 0	16 0	
5. Fire Engines.					
Lascars at Rs. 7	10	70 0	840 0	70	

Statement II.—B. DETAIL OF MUNICIPAL ESTABLISHMENTS.

	No.	Salary per Mensem.	Salaries per Annum.	Corresponding monthly total in 1880.	Remarks.
Recapitulation of Totals.					
1. Markets			864 0		
2. Public Parks			2,575 0		
3. Watering Roads			672 0		
4. Avenues			192 0		
5. Fire Engines			840 0		
Total			5,143 0		
Grant V.—*Supervision & Management.*					
1. Salaries.					
President	1	1,800 0			
Vice-President in charge of Public Works and Conservancy Departments	1	750 0			
Vice-President in charge of Revenue Department	1	700 0			
		3,250 0	39,000 0	3,250 0	
Auditors	2		1,400 0		
			40,400 0		
2. Head Office Establishment.					
General Department.					
Manager and Book-Keeper	1	200 0			
Head Clerk	1	80 0			
Accountant	1	70 0			Includes personal allowance Rs. 10.
Do	1	50 0			
Do	1	45 0			
Record-Keeper	1	35 0			
Clerk	1	35 0			
Do	1	25 0			
Do	1	16 0			Is entitled to an annual increment of Rs. 1.
Moochies	2	19 0			
Head Peon	1	12 0			
Peons at Rs. 8	4	32 0			
Do 7	3	21 0			Additional, required.
Watching Peons	2	12 0			One on Rs 2. dispensed with.
Punkah Pullers	2	10 0			
Sweeper	1	5 8			
Scavenger	1	5 0			
		672 8	8,070 0	652 8	
Stores.					
Storekeeper	1	50 0			
Clerk	1	18 8			Is entitled to annual increment of Rs. 1
Lascars at Rs. 7	3	21 0			
Night Watchman	1	3 8			
		93 0	1,116 0	92 0	
		... ...	9,186 0	... ...	

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Statement II.—B. DETAIL OF MUNICIPAL ESTABLISHMENTS.

	No.	Salary per Mensem.	Salaries per Annum.	Corresponding monthly total in 1880.	Remarks.
3. Assessment and Collection.					
Professions and Liquor Shops Taxes.					
Superintendent	1	80 0			Minimum payable to new man.
Inspectors at Rs. 65	2	130 0			Includes personal allowance Rs. 5 Each.
Do "	1	55 0			
Clerk	1	30 0			
Do	1	20 0			
Do at Rs. 16	3	*48 0			
Do	1	10 0			
Conicopillays at Rs. 14	6	84 0			
Peons " 7	4	28 0			2 dispensed with.
Punkah Pullers " 5	2	10 0			
		495 0	5,940 0	553 0	
Tax on Vehicles and Animals.					
Inspector and Head Clerk	1	45 0			Minimum payable to new man.
Deputy Inspectors at Rs. 14	7	98 0			
Clerk	1	30 0			
		173 0	2,076 0	188 0	
Tax on Carts.					
Clerk	1	*18 8			
Hurkarah	1	9 0			
Do.	1	8 0			
Branding man	1	8 0			Formerly charged in Workshop.
Do. boy	1	3 8			
		47 0	564 0	34 8	
House, Water & Lighting Taxes.					
Superintendent	1	85 0			Falls within Rs. 80 to Rs. 125 Scale & is entitled to an annual increment of Rs 5 from September 1881.
Peons at Rs. 7	5	35 0			
Punkah Pullers	1	5 0			
Inspector	1	35 0			
Do at Rs. 25	2	50 0			
Clerk	1	30 0			
Do	1	25 0			
Do	1	20 0			
Do at Rs. 16	2	*32 0			
Checking Clerk	1	40 0			
Do.	1	15 0			Recommended by the House Tax Committee.
Reader	1	*16 0			
Examiner	1	40 0			
Do.	1	30 0			
Reader	1	14 0			
Do.	1	*16 0			
Bills issuing clerks at Rs. 20	2	40 0			
Remission Clerk	1	30 0			
Account Current keeper	1	30 0			
Carried over...		588 0	8,580 0	... ...	

* are entitled to an annual increment of Rs 1 Each.

Statement II.—B. DETAIL OF MUNICIPAL ESTABLISHMENTS.

	No.	Salary per Mensem.		Salaries per Annum		Corresponding monthly total in 1880.		Remarks.
Brought over...		588	0	8,580	0			
Check Register Poste	1	20	0					Minimum payable to new man.
Cash Do.	1	25	0					
Conicopillays at Rs. 20	26	520	0					
Do.	1	*16	0					Increment commences from Agst. 1881.
Clerk	1	35	0					
Do.	1	*18	0					
Do.	1	20	0					
Reader	1	*16	0					
Process Watching Clerk	1	20	0					
Distraint Collection Clerk	1	*16	0					
Sales Clerk	1	20	0					
Distraining Inspector	1	40	0					
Do.	1	30	0					
Do.	1	25	0					
Peons at Rs. 7	8	56	0					
Coolies at Rs. 5	10	50	0					
		1,515	0	18,180	0	1,530	0	
Deduct				47	0			
				18,133	0			
Payments for occupation of Municipal Lands.								
Clerk	1	*16	0					
Inspector	1	25	0					
Do.	1	25	0					
Conicopillays at Rs. 12	5	60	0					
Peon	1	7	0					
Coolies at Rs. 5	2	10	0					
		143	0	1,716	0	142	0	
Cash Department.								
Head Cashier	1	60	0					
Deputy do	1	30	0					Minimum payable to new man.
Assistant Cashier	1	25	0					
Gollah	1	10	0					
Head Peon	1	10	0					
		135	0	1,620	0	171	0	
Bill Collection.								
Market & Firewood Conicopillay...	1	12	0					
Miscellaneous do ...	1	12	0			24	0	
		24	0	288	0			
				30,337	0			
Recapitulation of Totals.								
1. Salaries				40,400	0			
2. Head Office Establishment				9,186	0			
3. Assessment and Collection				30,337	0			
Total ..				79,923	0			

* are entitled to an annual increment of Rs 1 each

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Statement II.—B. DETAIL OF MUNICIPAL ESTABLISHMENTS.

	No.	Salary per Mensem.		Salaries per Annum.		Corresponding monthly total in 1880.		Remarks.
Grant VI.—								
1. Pensions								
Superior Grade.								
S. Jesudasen Pillay		166	10/8					
Mr. N. Bazely		100	0/0					
P. Thungapragasum Pillay		16	2/2					
P. Rajarathna Moodelly		16	11/7					
T. Mathanagopaul Moodelly		10	8 0					
P. Parthasarthy Iyengar		3	0/8					
L. G. Rajaindrum Chetty		24	10 0					
		337	11 1	4,052	5			
Inferior Grade.								
Arunachella Auchary		4	0					
Tirumalay Moodelly		4	0					
Maselamoney Moodelly		4	0					
Abboo Mahomed Saib		4	0					
Ponnee		3	0					
Veerasawmy Pillay		3	8					
		22	8	270	0	30	8	
				4,322	5			
Allowances.								
Grant 1.—*Public Works.*								
3. Establishment								
Water Works Foreman	1	25	0					
Turncocks	2	10	0			35	0	
		35	0	420	0			W. W. F.
Grant II.—*Education.*								
Inspecting Schoolmasters	2	20	0	240	0	10	0	
Grant V.—*Supervision & Management.*								
3 Assessment and Collection.								
Tax on Vehicles and Animals.								
Inspector and Head Clerk	1	25	0					
Payments for occupation of Municipal Lands.								
Inspector	1	15	0					
		40	0	480	0	40	0	
Total Allowances...		..	...	1,140	0	85	0	

Statement II.—C. DETAILS OF CHARGES FOR LABOR AND MATERIALS IN STATEMENT II.

	No	Amount.	Monthly.	Annually.	Regular Estimate 1880.
Grant I.—*Public Works.*					
2. MAINTENANCE.					
Roads.					
Men at 3½ as.....	52	307 12			
Women at 1-as 11 P	52	167 9			
Lascars at 6 Rs		48 0			
			523 5		
Materials.....			600 0		
				13,479 12	
Labor for water cart coolies in wet weather.....				1,000 0	
				14,479 12	
d. Water Supply					
Delivery Channel					
Head Coolies at 6 Rs....	2	12 0			
Mile coolies at 5 Rs	15	75 0			
Strainer Head cooly	1	6 0			
Cistern Cooly	1	5 0			
			98 0	1,176 0	
Fountains.					
Fountain cleaners and attenders at 5 Rs	16	80 0			
Fountain fitters at 12 Rs ...	3	36 0			
Fitter coolies at 7 Rs.....	3	21 0			
			137 0	1,644 0	
Pipes.					
Valve cleaners and fitters at 9 Rs.....	3		27 0	324 0	
				3,144 0	
Grant III.—*Sanitation & Medical Services.*					
4. CONSERVANCY.					
Hire of Scavengers & Bullocks.					
SCAVENGERS.					
Street Conservancy.					
Men .....at 5/2	770	3,946 4			
Women .....at 3/8	76	266 0			
Boys.....at 2/	105	210 0			
			4,422 4	53,067 0	
House Conservancy.					
Men .....at 5/2	116	594 8			
Maistry	1	7 0			
Peon.....	1	7 0			
Train man	1	7 8			
Shoot men.....at 6/	5	30 0			
Carried over...		646 0		53,067 0	

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Statement II.—C DETAILS OF CHARGES FOR LABOR AND MATERIALS IN STATEMENT II.

	No.	Amount.	Monthly.	Annually.	Regular Estimate 1880.
Brought over...		646 0 0		53,067 0	
Boat men at7/	10	70 0 0			
Watchman	1	6 0 0			
BULLOCKS.			722 0 0	8,664 0	
Street Conservancy.					
For Carts.....Pairs at 18/14	341	6,436 6 0			
„ Trollies..... do. „ 24/	8	192 0 0			
„ Carts .....Single „ 11/15	9	107 7 0			
			6,735 13 0	80,829 12	
House Conservancy.					
Lorrie .....Pairs at 24/	24	576 0 0			
For Carts .....Single „ 13/	8	104 0 0			
Do. ..... do. „ 11/15	28	334 4 0			
Pairs of Bullocks .....„ 19/15	2	39 14 0			
			1,054 2 0	12,649 8	
				1,55,210 4	1,57,788 0
Night-Soil Depots.					
Labor at					
Munnally.					
Man	1	7 8 0			
Men.....at 6	13	78 9 0			
Women at..... „ 3/8	6	21 0 0			
			106 8 0	1,278 0	
Contingencies				135 0	
				1,413 0	
Brick-Kiln.					
Men .....at 6 12 6	5	33 14 6			
Women .....at 3 11 5	5	18 9 1			
			52 7 7	629 11	
Contingencies				30 0	
				659 11	
Nungumbaukum.					
Men..... at 6 12 0	2	13 9 0			
Women .....at 3 11 6	2	7 6 10			
			20 15 10	251 14	
Contingencies				30 0	
				281 14	
Barbers' Bridge.					
Men.....at 6 12 6	8	54 4 0			
Women .....at 3 11 5	8	29 11 4			
			83 15 4	1,007 8	
Contingencies.....				135 0	
				1,142 8	
Total...				3,497 1	2,891 0

Statement II.—C. DETAILS OF CHARGES FOR LABOR AND MATERIALS IN STATEMENT II.

	No.	Amount.	Monthly.	Annually.	Regular Estimate 1880.
Covering Rubbish.					
Labor at					
Basin Bridge.					
Men.....at 6 12 6	10	67 13 0			
Women.....at 3 11 5	6	22 4 6	90 1 6	1,081 2	
Brick-Kiln.					
Men.....at 6 12 6	8	54 4 0			
Women .....at 3 11 5	5	18 9 1	72 13 1	873 13	
Mackay's Garden					
Men.....at 6 12 6	3	20 5 6			
Women.....at 3 11 5	2	7 6 10	27 12 4	333 4	
Cuttewaukum Road.					
Men.....at 6 12 6		54 4 0			
Women.....at 3 11 5	8	29 11 4	83 15 4	1,007 8	
Kistnampet.					
Men.....at 6 12 6	6	40 11 0			
Women .....at 3 11 5	4	14 13 8	55 8 8	666 8	
St. Thome High Road.					
Men .....at 6 12 6	3	20 5 6			
Women.....at 3 11 5	2	7 6 10	27 12 4	333 4	
				4,295 7	4,044 0
Maintenance of Sewage Farms.					
Labor at					
Kistnampett.					
Men... .....at 6	23	138 0 0			
Boys .....at 3/4	6	19 8 0	157 8 0	1,890 0	
Tiles, Repairs and Contingencies.....				310 0	
				2,200 0	
Triplicane.					
Men .....at 6	21	126 0 0			
Do. .....at 5	6	30 0 0			
Boys 3-4	12	39 0 0	195 0 0	2,340 0	
Tiles, Repairs and Contingencies				430 0	
				2,770 0	
Carried over...				4,970 0	

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Statement II—C. DETAILS OF CHARGES FOR LABOR AND MATERIALS IN STATEMENT II.

	No.	Amount.	Monthly.	Annually.	Regular Estimate 1880.
Brought over...				4,970 0	
D'Mellow's Road.					
Men.....at Rs. 6	12	72 0			
Do.....at „ 5	5	25 0			
Boys .....at „ 3/4	3	9 12	106 12	1,281 0	
Tiles, Repairs and Contingencies.....				200 0	
				1,481 0	
Egmore.					
Men..... at Rs. 5	2	10 0	10 0	120 0	
				6,571 0	6,120 0
Burial & Burning Grounds.					
Gardeners ..... at Rs. 5/	15		75 0	900 0	1,088 0
Cleansing of Slaughter Houses.					
Coolies ..... at Rs. 5	20		100 0	1,200 0	
Contingencies				636 0	
				1,836 0	1,201 0
Main Drain Storm Overflow.					
Coolies ..... at Rs. 6/	12		72 0	864 0	864 0
Pumping Main Drain					
Fireman.....	1	15 0			
Watchman.....	1	6 0			
Coolies .....at 6/	4	24 0	45 0	540 0	
Wood fuel.....Tons at 10	30		300	3,600 0	
Sundries—Oil, &c.....			10	120 0	
Repairs.....				200 0	
				4,460 0	1,520 0
Grant V					
2. MARKETS.					
General Market.					
Coolies..... at 5	4	20 0			
Latrine Men..... „ 5	2	10 0	30 0	360 0	
Contingencies.....				42 0	
Carried over				402 0	360 0

Statement II.—C. DETAILS OF CHARGES FOR LABOR AND MATERIALS IN STATEMENT II.

	No.	Amount.	Monthly.	Annually.	Regular Estimate 1880.
Brought over...				402 0	360 0
Municipal Market, Vepery.					
Coolies..... at Rs. 5	2		10 0	120 0	120 0
				522 0	480 0
3. PUBLIC PARKS.					
People's Park.					
General.					
Gardeners ..... at Rs. 6/	4	24 0			
Do ..... „ „ 5/8	2	11 0			
Do ..... „ „ 5/	5	25 0			
Do ..... „ „ 4/8	1	4 8			
Boys..... „ „ 3	5	15 0			
Lamp Lighters... „ „ 6	2	12 0			
Scavenger	1	3 0			
			94 8	1,134 0	
Zoological Collections.					
Keeper.....	1	7 4			
Do.	1	6 0			
Do.	1	4 8			
Do. in charge of Aviary.	1	7 0			
Do. in charge of Rabbit-shed, Sambur, Deer &c.	1	7 0			
Do. in charge of Elephant.	1	9 0			
Do. do Swans &c ...	1	3 0			
			43 12	525 0	
Dog skinner for 5 months at Rs. 7	1			35 0	
				560 0	
Cost of food for Animals.....				3,075 0	
				3,635 0	
Other Charges.					
Oil for lighting		156 0			
Carts and candles for Band...		100 0			
Clothing for Peons.....		50 0			
Repairing Gates and Railings..		100 0			
Do. Band Stand-arrears....		1000 0			
Do. Cages and Bridge.....		1000 0			
Weeding and Cutting Hay &c.		700 0			
Manuring and Ploughing.....		200 0			
Sundries including hire of bullocks.....		200 0		3,506 0	
				8,275 0	8,457 0

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Statement II.—C. DETILS OF CHARGES FOR LABOR AND MATERALS IN STATEMENT II.

	No.	Amount.	Monthly.	Annually.	Regular Estimate 1880.
Napier Park.					
Gardeners at 5 Rs.....	3	15 0			
Pecottah Coolies at 6 Rs.....	6	36 0			
Coolies bringing manure from Body Guards at 6 Rs....	3	18 0			
Boy	1	3 0	72 0	864 0	
Quit Rent.....				200 0	
Clothing to Peons.....				12 0	
Weeding and contingencies....				324 0	
				1,400 0	1,400 0
Watering Roads.					
Coolies at 5 Rs.....	78		390 0	4,680 0	
Deduct for days working at Maintenance of Roads.....				1,000 0	
				3,680 0	
Repair of carts &c.....				1,600 0	
				5,280 0	6,300
Avenues.					
Men at 5 Rs.....	25		125 0	1,500 0	
Planting trees, Bamboo fences &c.....				650 0	
				2,150 0	2,648
Esplanades.					
Wireman.....	1	7 0			
Watchman.....	1	7 0	14 0	168 0	... ...
7. FIRE ENGINES.					
Training Coolies for working Engines at 12 Rs.....				144 0	
Maintenance, Oil &c.....				500 0	
New hoses, fittings &c.....				500 0	
				1,144 0	1,144

WATER WOKS FUND.

Receipts included i Statement I.

	1881.		1880.	
	Details of Minor Heads.	Totals of Major Heads.	Regular Estimate.	
I. Taxation.				
3. Water Tax on Houses, Buildings and Lands (Section 139) at 4 per cent.....		1,27,000 0	90,148	0
VI. Miscellaneous.				
8. Payments for Water supplied for purposes other than domestic.....	1,200		1,200	0
9. Sundry Receipts, Water Works.....	100		120	0
VII. Loan for extension of Water supply.....	1,00,000	1,01,300 0	...	...
		2,28,300 0	91,468	0

Charges included in Statement II.

	188		1880.
	Details of Minor Heads.	Totals of Major Heads.	Regular Estimate.
Grant I.—*Public Works.*			
1. New Works.			
(*d.*) Water Supply	1,02,500 0		6,303 0
2. Maintenance.			
(*d.*) Water Supply	16,500		10,424 0
3. Establishment	5,250 0		
Allowances	420 0		5,538 0
	5,670		
Grant V.—*Supervision & Management.*		1,24,670 0	
1. Salaries.....			
2. Head Office Establishment.....	6,464		6,464 0
3. Assessment and Collection. Establishment.....	1,470		1,719 0
5. Miscellaneous. Water Works Contingent.....	4,938 0		5,406 0
Repayment of Debt.	300 0	13,172 0	700 0
Sinking Fund W. W. Loan		28,600 0	28,600 0
Arrears.....		... ...	14,461 0
Interest.			
On W. W. Loan.....		57,200 0	57,200 0
Arrears.....			28,922
Payment for Red Hills Water	6,000 0	... ...	6,000 0
Arrears for do	33,278 0	39,278 0	... ...
Interest for 6 months on Loan of one Lac..		3,000 0	... ...
		2,65,920 0	1,71,737 0

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LIGHTING FUND

Receipts included in Statement I.

	1881.		1880.	
	Details of Minor Heads.	Totals of Major Heads.	Regular Estimate.	
I.—Taxation.				
4. Lighting Tax on Houses, Buildings and Lands (Section 151) at 1¼ per cent.....		40,750 0	41,500	0
VI.—Miscellaneous.				
10. Sundry Receipts, Lighting		... ...	...	...
Electric Lights.....		1,000 0	...	...
		41,750 0	41,500	0
Opening Balance		507 0	2,182	0
		42,257 0	43,682	...

Charges included in Statement II.

	1881.			1880.	
	Details of Minor Heads.	Totals of Minor Heads.	Totals of Major Heads.	Regular Estimate.	
Grant IV—*Miscellaneous Municipal Purposes.*					
1. Lighting			37,710 0	38,426	0
Grant V—*Supervision and Management.*					
1. Salaries		1,616 0	... ...	1,616	0
2. Head Office Establishment.....		367 0	... ...	430	0
3. Assessment and Collection Establishment.....		2,469 0	4,452 0	2,703	0
			42,162 0	43,175	0
Closing Balance			95 0	507	0
			42,257 0	43,682	0

MUNICIPAL OFFICE,
adras 4th December 1880.

A. T. ARUNDEL,
Acting President

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Statement VI.-A—REGULAR ESTIMATE (Receipts and Charges) 1880.

RECEIPTS.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals of the first 9 months of 1880.	Probable Receipts of the last 3 months of 1880.	Total of columns 4 & 5.	Explanation of Variations between Columns 3 and 6.
1	2	3	4	5	6	7
I.—Taxation.						
1. Tax on Arts, &c., (Section 103.)	1,12,688	45,000	41,522	10,000	51,522	
2. Tax on Houses, Buildings, and Lands (Section 119) at 10 per cent.	3,35,774	3,60,000	2,12,836	1,40,000	3,52,836	
3. Water Tax on Houses, Buildings and Lands, (Section 139) at 4 pr. ct.	1,25,360	75,000	55,148	35,000	90,148	
4. Lighting Tax on Houses, Buildings and Lands, (Section 151) at 1¼ pr. ct.	39,379	42,000	25,500	16,000	41,500	
5. Tax on Vehicles on Springs and Animals (Section 155.)	42,873	43,000	36,788	9,000	45,788	
6. Tax on Carts and other Vehicles without Springs (Section 168.)	13,765	13,000	13,468	200	13,668	
7. Tolls on Vehicles and Animals entering Municipal limits (Section 174)	44,117	38,200	29,150	9,550	38,700	
8. Tax upon Places used for the sale of spirituous and Intoxicating Liquors, (Section 183).	13,468	13,000	13,335	...	13,335	
9. Fees for Licenses for Dangerous and Offensive Trades, Markets, &c, (Sections 311, 322 325, 328, 336, 347, 349, 350, 356, 360)	8,687	8,300	8,597	53	8,650	
Total...	7,36,111	6,37,500	4,36,344	2,19,803	6,56,147	
II.—Rents.						
1. Payment for occupation of Municipal Lands (Section 137)	9,710	8,000	7,020	2,000	9,020	
2. Esplanade Grazing Rents	1,559	1,510	878	722	1,600	
3. Rent of Lands and Buildings not falling under Section 137	3,407	3,300	2,891	709	3,600	
4. Rent of Cart-stands	1,430	1,300	790	710	1,500	
5. Contract for sale of Firewood, &c., at Burning Grounds	212	100	107	...	107	
6. Contract for collecting fees at Slaughter Houses	7,550	7,285	5,448	1,852	7,300	
7. Rent of Market Stalls	6,289	6,200	5,318	1,482	6,800	
Total...	30,157	27,695	22,452	7,475	29,927	

VIDE SEPARATE STATEMENT

Statement VI.-A—REGULAR ESTIMATE (Receipts and Charges) 1880.

RECEIPTS.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals of the first 9 months of 1880.	Probable Receipts of the last 3 months of 1880.	Total of Columns 4 & 5.	Explanation of Variations between Columns 3 and 6.
1	2	3	4	5	6	7
III.—Fines and Fees.						
1. Demand and Warrant Fees	4,102	3,500	2,286	1,110	3,196	
2. Fines Magisterial	1,190	2,000	393	...	393	
3. Do Departmental on Contractors	3,891	3,000	1,917	783	2,700	
	9,273	8,500	4,690	1,902	6,592	
IV.—Contributions from Provincial Funds.						
1. Roads	15,058	15,058	15,058	...	15,058	
V.—Payments for Services to Individuals.						
1. Laying on Water pipes to Premises and Sundry Services	9,525	2,000	7,191	809	8,000	
VI.—Miscellaneous.						
1. Proceeds of Sale of Rubbish	4,877	4,712	2,996	1,804	4,800	
2. Do. Blood at Slaughter Houses	1,300	1,200	...	...	...	
3. Sewage Farms (Sale of Hay and Grass)	8,309	7,000	6,186	1,814	8,000	
4. People's Park	4,192	3,730	3,685	545	4,230	
5. Napier Park	3,311	2,500	1,396	1,104	2,500	
6. Sale Proceeds of Lands	5,363	2,500	2,244	256	2,500	
7. Sale Proceeds of old Stores	609	500	...	500	500	
8. Payments for Water supplied for purposes other than domestic	1,266	1,500	945	255	1,200	
9. Sundry Receipts Water Works	14	800	120	...	120	
10. Do. Lighting	3	100	...	...	...	
11. Other Items	591	500	4,359	41	4,400	
Total...	29,836	25,042	21,931	5,819	27,750	
Grand Total, Receipts...	8,29 900	7,15,795	5,07,666	2,35,808	7,43,474	
Opening Balances	12,753	68,538	68,538	...	68,538	
	8,42,713	7,84,333	5,76,204	2,35,808	8,12,012	

Statement VI.-A—REGULAR ESTIMATE (Receipts and Charges) 1880.

CHARGES.

Items.	Actuals of 1879.	Budget Grant of 1880.	Actuals of the first 9 months of 1880.	Probable charges of the last 3 months of 1880.	Total of Columns 4 & 5	Explanations of Variations between Columns 3 & 6.
1	2	3	4	5	6	7
Grant I.—(*Public Works.*)						
1. New Works.						
(*a*) Buildings	797	2,200	2,130	625	2,755	
(*b*) Drainage	3,038	13,100	17,105	250	17,355	
(*c*) Water-supply	13,132	6,303	3,009	3,294	6,303	
(*d*) Miscellaneous	4,448	3,000	1,037	1,963	3,000	
	21,415	24,603	23,281	6,132	29,413	
2 Maintenance.						
(*a*) Roads	1,13,521	90,000	53,233	36,767	90,000	
(*b*) Buildings	3,752	4,450	3,835	1,483	5,318	
(*c*) Drainage	1,705	1,000	2,271	755	3,026	
(*d*) Water-supply	8,680	8,550	6,301	4,123	10,424	
(*e*) Miscellaneous	1,548	1,150	1,415	46	1,461	
	1,29,206	1,06,050	67,055	43,174	1,10,229	
3. Establishment	17,498	16,590	12,639	3,951	16,590	
Allowances		420	315	105	420	
	17,498	17,010	12,954	4,056	17,010	
4. Tools and Plant	24,340	10,008	12,222	1,319	13,541	
Total, Grant I...	1,92,459	1,57,671	1,15,512	54,681	1,70,193	
Grant II.—(*Education*).						
1. Establishment	1,635	840	922	210	1,132	
Allowances		240	259	60	319	
	1,635	1,080	1,181	270	1,451	
2. Results Grants	6,772	3,000	839	4,161	5,000	
3. Contingencies for Stationery and Printing.	124	272	104	36	140	
Total, Grant II...	8,531	4,352	2,124	4,467	6,591	
Grant III.—(*Sanitation and Medical Services*)						
1. Hospitals and Dispensaries.						
(*a*) Contribution to Provincial Funds for Tripicano Dispensary Native Infirmary and Black Town Dispensary, Hospital for Women and Children.	81	41,680	162	41,612	41,774	
Carried over...	87	41,680	162	41,612	41,774	

Statement VI.-A.—REGULAR ESTIMATE (RECEIPTS AND CHARGES) 1880.

CHARGES.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals of the first 9 months of 1880.	Probable Charges of the last 3 months of 1880.	Total of columns 4 & 5.	Explanation of Variations between Columns 3 and 6.
1	2	3	4	5	6	7
Brought over...	81	41,680	162	41,612	41,774	
(b) Contribution to Provincial Funds for Medical College....	...	3,921	...	3,921	3,921	
(c) Do. St. Thomé Dispensary.....	300	300	225	75	300	
	381	45,901	387	45,608	45,995	
2. Vaccination.						
(a) Establishment.....	3,191	3,228	2,423	822	3,245	
(b) Contingencies.....	1,467	1,500	1,118	382	1,500	
	4,658	4,728	3,541	1,204	4,745	
3. Registration of Births and Deaths.						
(a) Establishment.....	4,504	4,488	3,269	1,092	4,361	
(b) Contingencies	1,009	1,000	453	547	1,000	
	5,513	5,488	3,722	1,639	5,361	
4. Conservancy.						
(a) Establishment	20,328	22,339	16,827	5,512	22,339	
(b) Hire of Scavengers and Bullocks	1,35,787	1,57,793	1,14,341	43,447	1,57,788	
(c) Hire of Carts	7,626	7,300	5,430	1,870	7,300	
(d) Conveyance of Night-soil to Manally.....	5,597	1,530	...	...	...	
(e) Night-soil Depots —Establishment...	...	582	434	148	582	
Labour.....	..	3,516	2,171	720	2,891	
(f) Covering Rubbish Labour.....	4,178	4,044	3,076	968	4,044	
(g) Cleaning Main Drains	129	2,700	148	160	308	
(h) Sanding Latrines...	343	1,000	682	623	1,305	
(i) Killing Dogs.....	1,145	500	240	...	240	
(j) Maintenance of Sewage Farms Establishment.....	...	504	375	129	504	
Labour and Contingencies.....	6,468	6,120	4,093	2,027	6,120	
(k) Rent of Sewage Farms.....	3,183	658	396	262	658	
(l) Burial and Burning Grounds Labour ..	1,145	1,089	780	308	1,088	
(m) Rent of Ground for a Parcherry.....	360	360	270	90	360	
(n) Slaughter Houses.. Establishment.....	...	894	692	202	894	
Labour.....	2,288	1,221	837	384	1,221	
Carried over..	1,88,522	2,12,150	1,50,792	56,850	2,07,642	

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Statement VI.-A—REGULAR ESTIMATE (RECEIPTS AND CHARGES) 1880.

CHARGES.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals of the first 9 months of 1880	Probable Charges of the last 3 months of 1880.	Total of columns 4 & 5.	Explanation of Variations between Columns 3 and 6.
1	2	3	4	5	6	7
Brought over...	1,88,522	2,12,150	1,50,792	56,850	2,07,642	
(o) Main Drain storm overflow.						
Establishment.....	...	180	127	53	180	
Labour.....	716	864	630	234	864	
(p) Pumping Main Drains.						
Establishment.....	...	480	360	180	540	
Labour.....	2,489	1,284	671	849	1,520	
(q) Clothing	655	252	61	...	61	
(r) Contingent Charges	7,279	5,000	6,328	1,000	7,328	
Kerosine oil stores.	...	...	1,469	495	1,964	
	1,99,661	2,20,210	1,60,438	59,661	2,20,099	
Total Grant III...	2,10,213	2,76,327	1,62,088	1,08,112	2,76,200	
Grant IV.—*Miscellaneous Municipal Purposes.*						
1. Lighting.						
(a) Maintenance.....	24,431	30,800	20,616	7,000	27,616	
(b) Inspection	958	960	720	240	960	
(c) Additional Lamps and Sundries.....	2,051	2,000	1,617	7,033	8,650	
(f) Repairs to Lamps and Posts.....	...	500	175	25	200	
(g) Re-numbering Lamps with number plate.....	...	1,000	964	36	1,000	
	27,440	35,260	24,092	14,334	38,426	
2. Markets.						
(a) General Market. Establishment.....	...	576	445	131	576	
Labour.....	994	360	265	95	360	
	994	936	710	226	936	
(b) Municipal Market, Vepery.						
Establishment.....	...	306	193	51	244	
Labour.....	...	120	90	30	120	
	...	426	283	81	364	

Statement VI.-A—REGULAR ESTIMATE (Receipts and Charges) 1880.

CHARGES.

Items.	Actuals of 1879.	Budget Grant of 1880.	Actuals of the first 9 months of 1880.	Probable Charges of the last 3 months of 1880	Total of columns 4 & 5.	Explanation of Variations between Columns 3 and 6.
1	2	3	4	5	6	7
3. Public Parks.						
(a) People's Park.						
Establishment	...	2,502	1,911	591	2,502	
Labour, &c.....	15,218	8,457	6,495	1,962	8,457	
	15,218	10,959	8,406	2,553	10,959	
(b) Napier Park.						
Establishment.....	...	264	197	67	264	
Labour, &c.....	2,399	1,000	1,165	235	1,400	
	2,399	1,264	1,362	302	1,664	
4. Watering Roads	5,853	5,990	4,662	1,328	5,990	
5. Avenues.						
Establishment.....	...	522	486	48	534	
Labour.....	3,958	2,648	2,005	643	2,648	
	3,958	3,170	2,491	691	3,182	
6. Fire Engines.						
Establishment.....	...	840	630	210	840	
Labour, &c.....	1,346	1,144	581	200	781	
	1,346	1,984	1,211	410	1,621	
7. Census.....	...	...	1,375	2,825	9,200	
Total Grant IV...	57,208	59,989	44,592	27,750	72,342	
Grant V.—(*Supervision and Management.*)						
1. Salaries.....	40,400	40,400	30,359	9,750	40,109	
2. Head Office Establishment.....	11,390	10,446	8,317	2,204	10,521	
Allowances.....	...	300	300	...	300	
	11,390	10,746	8,617	2,204	10,821	
3. Assessment and Collection.						
	...	33,930	24,626	7,480	32,106	
(a) Establishment	36,817	480	335	120	455	
Allowances	452	...	266	...	266	
(b) Office Furniture ...						
Carried over...	37,269	34,410	25,227	7,600	32,827	

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Statement VI.-A—REGULAR ESTIMATE (Receipts and Charges) 1880.

CHARGES.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals of the first 9 months of 1880.	Probable Charges of the last 3 months of 1880.	Total of columns 4 & 5.	Explanation of Variations between Columns 3 and 6.
1	2	3	4	5	6	7
Brought over...	37,269	34,410	25,227	7,600	32,827	
(c) Commissioners' Fees	390	700	90	200	290	
(d) Extra Writers, Coolies & Carts.....	1,902	1,500	1,894	1,000	2,894	
(f) Numbering Doors	...	90	...	90	90	
(g) Repairing and repainting Street Boards.....	...	300	...	...	...	
Fixing Street Boards.	...	...	...	300	300	
	39,561	37,000	27,211	9,190	36,401	
Contribution to Provincial Fund.....	...	652	...	652	652	
4. Miscellaneous.						
(a) Stationery.....	3,781	2,950	4,338	662	5,000	
(b) Printing Charges...	8,377	2,950	4,193	807	5,000	
(c) Advertising Charges	5,656	2,000	2,190	410	2,600	
(d) Law charges and Stamp Duties	1,110	3,500	2,364	1,136	3,500	
(e) Insurance on Office Premises	125	125	16	...	106	
(f) Office Furniture...	136	300	179	50	229	
(g) Contingent	1,901	2,000	1,284	716	2,000	
(h) Water Works Contingent.....	505	300	66	94	700	
	21,591	14,125	15,200	3,875	19,135	
Total Grant V...	1,12,942	1,02,923	81,447	25,671	1,07,118	
Grant VI.—*Pensions.*						
(a) Superior Grade.....	...	2,956	1,941	889	2,830	
(b) Inferior do	2,768	366	335	79	394	
Total Grant VI ..	2,768	3,322	2,276	968	3,244	
Repayment of Debts.						
Sinking Fund W.W. Loan.....	14,222	28,600	14,222	14,378	28,600	
Do Debenture Loan.....	...	357	357	...	357	
	14,222	28,957	14,579	14,378	28,957	
Interest.						
On W. W. Loan.....	28,445	57,200	28,444	28,756	57,200	
On Debenture Loan.	...	1,200	510	690	1,200	
	28,445	58,400	28,954	29,446	58,400	

Statement VI.-A—REGULAR ESTIMATE (Receipts and Charges) 1880.

CHARGE.

Items.	Actuals of 1779.	Budget Grant of 1880.	Actuals of the first 9 months of 1880.	Probable Charges for the last 3 months of 1880.	Total of columns 4 & 5.	Explanation of Variations between Columns 3 and 6.
1	2	3	4	5	6	7
Payment for Red-Hills-Water	...	6,000	...	6,000	6,000	
Contribution for the Police	...	44,000	...	59,980	59,980	
Quit-Rent	...	630	631	..	631	
	...	50,630	631	65,980	66,611	
Arrears.						
Hospitals and Dispensaries Contribution for Dispensaries	57,953	41,700	...	41,700	41,700	
Do for Medical College	...	4,185	...	4,114	4,114	
Do for Lock Hospital	...	...	...	...	...	
	57,953	45,885	...	45,814	45,814	
Repayment of Debts.						
Sinking Fund W.W. Loan	17,199	14,378	14,461	...	14,461	
Interest in W. W. Loan	34,398	28,755	28,922	...	28,922	
Payment for Red-Hills Water	...	...	...	...	...	
Quit-Rent	...	5,100	3,267	...	3,267	
	51,597	48,233	46,650	...	46,650	
Total, Repayment of Debt. &c	1,52,217	2,32,105	90.814	1,55,618	2,46,432	
Grand Total Expenditure...	7,36,338	8,36,689	5,04,853	3,77,267	8,82,120	

Municipal Office,
29th October. 1880.

A. T. ARUNDEL.
Acting President, Municipal Commission.

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Abstract of Statement VI.-A—REGULAR ESTIMATE—(Receipts and Charges) 1880.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals and appropriations of the first 9 months of 1880.	Probable Receipts and Charges of the last 3 months of 1880.	Total of columns 4 & 5.	Explanation of varitions between Columns 5 and 6.
1	2	3	4	5	6	7
Receipts.						
I. Taxation	7,36,111	6,37,500	4,36,344	2,19,803	6,56,147	
II. Rents	30,157	27,695	22,452	7,475	29,927	
III. Fines and Fees	9,273	8,500	4,690	1,902	6,592	
IV. Contributions from Provincial Funds	15,058	15,058	15,058	...	15,058	
V. Payments for Services to Individuals	9,525	2,000	7,191	809	8,000	
VI. Miscellaneous	29,836	25,042	21,931	5,819	27,750	
Total...	8,29,960	7,15,795	5,07,666	2,35,808	7,43,474	
Opening Balances...	...	68,538	68,538	...	68,538	
Grand Total...	...	7,84,333	5,76,204	2,35,808	8,12,012	
Deficit	...	52,356	...	...	70,108	
	...	8,36,689	...	...	8,82,120	
Charges.						
Grant I.—(*Public Works*)	1,92,459	1,57,671	1,15,512	54,681	1,70,193	
II.—(*Education*) ...	8,531	4,352	2,124	4,467	6,591	
III.—(*Sanitation and Medical Services*)	2,10,213	2,76,327	1,68,088	1,08,112	2,76,200	
IV.	57,208	59,939	44,592	27,750	72,342	
V.	1,12,942	1,02,923	81,447	25,671	1,07,118	
VI.	2,768	3,322	2,276	968	3,244	
Debt. &c	1,52,217	2,32,105	90,814	1,55,618	2,46,432	
Total...	7,36,338	8,36,689	5,04,853	3,77,267	8,82,120	
Closing Balances...	...	...	...	...	...	

VIDE SEPARATE STATEMENT.

Water Works Fund.

REGULAR ESTIMATE 1880.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals and appropriations of the first 9 months of 1880.	Probable Receipts and Charges of the last 3 months of 1880.	Total of columns 4 & 5.	Explanation of variations between Columns 5 and 6.
1	2	3	4	5	6	7
RECEIPTS.						
I. Taxation.						
3. Water Tax on houses.	1,25,360	75,000	55,148	35,000	90,148	
IV. Miscellaneous.						
9. Payments for Water, &c.	1,266	1,500	945	255	1,200	
10. Sundry Receipts.	14	800	120	...	120	
	1,26,640	77,300	56,213	35,255	91,468	
Transfers from General Fund	...	92,013	...	80,269	80,269	
Total...		1,69,313		1,15,524	1,71,737	
CHARGES.						
GRANT I.						
1. New Works and Improvements.						
(d) Water supply	13,132	6,303	3,009	3,294	6,303	
2. Maintenance.						
(d) Water supply	8,680	8,650	6,301	4,123	10,424	
3. Establishment.	5,581	5,538	4,146	1,392	5,538	
GRANT V.						
1. Salaries	6,520	6,464	4,857	1,607	6,464	
2. Head Office Establishment	1,827	1,719	1,379	340	1,719	
3. Assessment and Collection.						
(a) Establishment	5,148	5,406	3,758	1,648	5,406	
4. Miscellaneous.						
(i) Water Works Contingent	505	300	606	94	700	
Repayment of Debt.						
Sinking Fund W. W. Loan	14,222	28,600	14,222	14,378	28,600	
Arrears	17,199	14,378	14,461	...	14,461	
Interest on Debt.						
Interest on W.W. Loan	28,445	57,200	28,444	28,756	57,200	
Arrears	34,398	28,755	28,922	...	28,922	
Payment for Red Hills Water	...	6,000	...	6,000	6,000	
Total ..	1,35,657	1,69,313	1,10,105	61,632	1,71,737	

VIDE SEPARATE STATEMENT.

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Lighting Fund.

REGULAR ESTIMATE 1880.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals and appropriations of the first 9 months of 1880.	Probable Receipts and Charges of the last 3 months of 1880.	Total of columns 4 and 5.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
RECEIPTS.						
I. Taxation.						
4 Lighting Tax on houses, &c.	39,379	42,000	25,500	16,000	41,500	
II. Miscellaneous.						
11 Sundry Receipts, Lighting	4	100	...	...	...	
	39,383	42,100	25,500	16,000	41,500	
Opening Balance	...	2,262	2,182	...	2,182	
Total	...	44,362	27,682	...	43,682	
CHARGES.						
GRANT IV.						
1 Lighting	27,440	35,260	24,092	14,334	38,426	
GRANT V.						
1 Salaries	1,630	1,616	1,214	402	1,616	
2 Head Office Establishment	457	430	345	85	430	
3 Assessment and Collection.						
(a) Establishment	1,584	2,703	1,235	1,468	2,703	
	31,111	40,009	26,886	16,289	43,175	
Closing Balance	...	4,353	796	...	507	
		44,362	27,682	...	43,682	

VIDE SEPARATE STATEMENT.

Abstract of General Water Works, and Lighting Funds.

REGULAR ESTIMATE 1880.

Items.	Actuals of 1879.	Budget Estimate of 1880.	Actuals and appropriations of the first 9 months of 1880.	Probable Receipts and Charges of the last 3 months of 1880	Total columns of 4 and 5	Explanation of variations between Columns 5 and 6
1	2	3	4	5	6	7
RECEIPTS.						
General Fund	6,63,937	5,96,395	4,25,953	1,84,553	6,10,506	
Water Works Fund	1,26,640	77,300	56,213	35,255	91,468	
Lighting Fund	39,383	42,100	25,500	16,000	41,500	
	8,29,960	7,15,795	5,07,666	2,35,808	7,43,474	
Opening Balance. General Fund	...	68,538	68,538	...	68,538	
Grant Total	8,29,960	7,84,333	5,76,204	2,35,808	8,12,012	
Deficit	...	52,356	...	...	70,108	
	8,29,960	8,36,689	5,76,204	2,35,808	8,82,120	
CHARGES.						
General Fund	5,69,570	6,27,367	3,67,862	2,99,346	6,67,208	
Water Works Fund	1,35,657	1,69,313	1,10,105	61,632	1,71,737	
Lighting Fund	31,111	40,009	26,886	16,289	43,175	
Total	7,36,338	8,36,689	5,04,853	3,77,267	8,82,120	
Closing Balance	...	...	...	...	...	

MUNICIPAL OFFICE,
29th October, 1880.

A. T. ARUNDEL,
Acting President, Municipal Commission.

VIDE SEPARATE STATEMENT

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EXPLANATORY NOTES ON THE REGULAR ESTIMATE.

Receipts.

The estimated receipts for 1880 are now Rs. 8,12,012, or Rs. 27, 679 in excess of the original estimate. The increase is spread over the various sources of income.

Expenditure.

The total expenditure is now estimated at Rs. 8,82,120, or Rs. 45,431 in excess of the original estimate. This increase is mainly the result of the enhanced charge by Government for Police Rs. 59,980 instead of Rs. 44,000, of the Census charges Rs. 9,200, and of other charges which will be noted below.

It will be seen that the deficit amounts to Rs. 70,108. This deficit is almost entirely caused by the charge for Police, Rs. 59,980, and that for the Census Rs. 9,200, in all Rs. 69,180. Add to this, Rs. 1,964 the rent of Kerosine-oil stores, incurred by order of Government, and it will be seen that the whole deficit arises from charges imposed from without, for which the Commissioners were not responsible. The payment of arrear and current charges for Hospitals and Dispensaries belonging to Government, amounting to Rs. 83,474, is a further most serious drain on the Municipal Fund.

In spite of the loss of revenue as compared with 1879 under Professione all and Water Tax, arising from legal decisions, financial equilibrium could have been maintained, but for the charges imposed by Government, and there would be no difficulty in meeting these additional charges if the Government would by legislation—not necessarily a modification of the Water-Tax—restore the Municipal income to its original position.

EXPLANATION OF ITEMS OF INCREASE IN REGULAR ESTIMATE.

GRANT I.—New Works.—Increase Rs. 12,522.

Buildings.—Budget Rs. 2,200. Regular Estimate Rs. 2,755. Increase, 555 The excess is the cost of a latrine built in lieu of one removed by Government the compensation for which was received and credited last year.

Drainage.—Budget Rs. 13,100. Regular Estimate Rs. 17,355. Increase Rs. 4,255. Rs. 2,000 odd are charges for works executed in 1879, viz. drains in Thacker Street and Ponnappa Mudali Street. The remaining Rs. 2,000 was increase in the cost of completing the new section of drainage in Yedapollium.

Maintenance.

Buildings.—Budget Rs. 4,450. Regular Estimate Rs. 5318. Increase Rs. 868. This increase is the cost of whitewashing and repairing the General Market and the Slaughter House, the Bye-law requiring these repairs having been neglected.

Drainage.—Budget Rs. 1,900. Regular Estimate Rs. 3,026. Increase Rs. 1,126. Arrears due for works executed in 1879.

Water Supply.—Budget Rs. 8,550, Regular Estimate Rs. 10,424. Increase Rs. 1,874. Of this Rs. 1,000 is really the cost of establishment engaged in looking after the fountains. The charge will be entered as such in Budget for 1881. Rs. 200 due for flushing pipes in Yedapollium, and Rs. 200 for fountain at Municipal Office erected on abolition of water-brahmin. Rs. 220 for troughs, &c., at the Parthasarthy Tank, and at Mylapore, ordered by Standing Committee.

Miscellaneous.—Budget Rs. 1,150. Regular Estimate Rs. 1461. Increase Rs. 311. Cost of fence near Hall's Road. The cost of this will be set off by a credit of Rs. 381 received last year from Government as compensation for a road taken up, but kept under suspense till now.

Tools and Plant.

Budget Rs. 10,008. Regular Estimate Rs. 13,537. Increase Rs. 3,529. Of this Rs. 1,200 is the cost of a flat bottomed iron boat ordered by President last December, in lieu of wooden boats become useless. Rs. 941 is due for tools drawn from Stores last year, but debited this year. Rs. 1,387 were due to a contractor for hand-carts supplied in 1879.

GRANT II.—Education.

Budget Rs. 4,352. Regular Estimate Rs. 6591. Increase Rs. 2,239. This is due to the Government having declined to accede to proposals for reduction under this head.

GRANT III.—Sanitation and Medical Services.

Budget Rs. 2,76,327. Regular Estimate Rs. 2,76,200. Decrease Rs. 127. The decrease would have been still greater but for the charge of Rs. 1,962 for Kerosine oil stores incurred under order of Government.

GRANT IV.—Miscellaneous Municipal Purposes.

Budget Rs. 59,989. Regular Estimate Rs. 72,342. Increase Rs. 12,353.

1. *Lighting.*—Budget Rs. 35,260. Regular Estimate Rs. 38,426. Increase Rs. 3,166. The lighting fund is entirely independent, and additional expenditure is being incurred for new lamp posts and lamps in different places. There will be a balance of Rs. 1,000 to this fund at the end of the year.

2. *Markets.*—There is a trifling reduction under this head.

3. *Public Parks.*—Napier Park. Budget Rs. 1,264. Regular Estimate Rs. 1,664. Increase Rs. 400. This is in the cost of labour for working the picottahs, &c., of the sewage farm. The reduction originally proposed, Rs. 400 could not be effected without allowing the sewage to flow into the Cooum.

4. *Watering Roads.*
5. *Avenues.*
} The budget estimate remains practically unaltered.

6. *Fire Engines.*—Budget Rs. 1,984. Regular Estimate Rs. 1,621. Decrease Rs. 363.

7. *Census.*—Budget Rs. 0, Regular Estimate Rs. 9,200. This is a new item of expenditure incurred under Orders of Government for the General Census. One half the cost will eventually be repaid by Government.

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GRANT V.—Supervision and Management.

Budget Rs. 1,02,923, Regular Estimate Rs. 1,07,118. Increase Rs. 4,195.

1. *Salaries.*
2. *Head Office Establishment.*
} The Budget remains practically unchanged.

3. *Assessment amd Collection.*—Budget Rs. 37,000. Regular Estimate Rs. 36,401. Decrease on the whole Rs. 1,599.

4. *Miscellaneous.*—Budget Rs. 14,125, Regular Estimate Rs. 19,135. Increase Rs. 5,010. The increase is due to Stationery, Printing, and Advertising. Of Stationery a supply previously ordered was received from England and will be available for next year's use. The printing and advertising charges are difficult to reduce and are less than the actuals of 1879. The printing and advertising charges have largely increased since Government have charged for the publications required by law in the Fort St. George Gazette. Advertising charges are heavy as every contract must be advertised in the newspapers.

GRANT VI.—Pensions.

There is a trifling reduction under this head.

Repayment of Debts.
Interest.
Payment for Red Hills Water.
Quit-rent.
} The Budget remains unchanged.

Contribution to Police.—Budget Rs. 44,000. Regular Estimate Rs. 59,980. Increase Rs. 15,980. The increase is assigned by Government in G. O. No. 1934, dated 9th October 1880, Financial Department. The total amount there entered is Rupees 60,180, but the correct calculation makes the amount Rupees 59,980.

Arrears.—All the items remain the same except Quit-rent, reduced from Rs. 5,100 ot Rs. 3,267, or by Rs. 1,833, under G. O. No. 671, dated 16th June 1880. The grand total of the Regular Estimate as already noted is Rs. 8,82,120, against receipts Rs. 8,12,012—showing a deficit of Rs. 70,108—which is mainly due to Police and Census Charges.

I am not satisfied with the method of incurring charges which are in excess of the Budget allotments, and consider that there is room for much improvement in this and similar matters. It will be seen that a very large part of the increase over the original budget allotments arises from disbursements on account of charges incurred, but not paid, in the previous year. Now if the budget is prepared with ordinary accuracy all such charges must have appeared in the Regular Budget for 1879, and as they were not expended in that year, the balance in hand at the end of 1879, and brought forward as the opening balance of 1880, must have been increased by a corresponding amount. The proper course therefore is to ascertain at the beginning of each year the charges still unpaid on account of the previous year, and to increase the budget allotments under each head as may be necessary. Orders will be issued to carry out this system, which is a matter of course in the Local Fund Boards, from the beginning of next year.

With regard to unforeseen items of expenditure which raise the charges under any particular head above the current budget allotment, I consider that all such cases should be brought before the Standing Committee at the earliest opportunity that arrangemeents for meeting such charges may be made and recorded. A standing order will be issued to this effect to the different departments, and it would be an advantage if the two members of the Standing Committee who conduct by turns the monthly audit would bring to notice all such cases in the course of their audit. As they possess the right of access to all the Municipal Accounts they might during their monthly audit call for certain of the accounts and bring to notice any charges deserving of attention or comment. The printing and contingent charges might for instance be thus examined to begin with. The emergent expenditure on roads out of contract might similarly be examined, and the auditing members of the Standing Committee might trace monthly the expenditure under this head in each ward. Other matters could be taken up from time to time in the same way.

The Budget Estimate ought to be as near an approximation as possible to the expected receipts and expenditure, and it is only by adhering to it, formally modifying it when absolutely necessary, that a proper and economical administration can be maintained.

MUNICIPAL OFFICE,
Madras, 30th October, 1880.

A. T. ARUNDEL,
Acting President, Municipal Commission.

FINANCIAL DEPARTMENT.

No. 3367

126/29

From

The Ag President Municipal Commr Madras, dated 22nd December/80 No 766. submitting Municipal Budget for 1881 together with the resolution of the Commissioners thereupon.

FOR ORDERS.

Ref. The current year's Budget is also in circulation. The two last mentioned are not in the Secretariat

Ag 24/81 23, 12. 80.

I consider that the Salaries of Military Officers and Establishments should be supplied as in cases quoted in the letter from Board of Municipal Commissioners

WPH Dec 31/80

The Budget should have been submitted to this Office before 31st ult. for orders.

The Act requires (Sec 88) that it should be submitted to Govt not later than the 31st Dec. It only was despatched to Govt. on 22nd & the year is drawing to a close. But the approval of Govt. under Sec. 101. The expenditure proposed for the coming year must be given a trial. I would defer detailed remarks on the Budget. In view of the

Every pie is required to sustain his more - land Municipality - & object to disallow their proposal to levy a tax on salaries - Nothing has been done yet by the L. G. I. - & Salaries that they never went further than to propose to exempt Officers from being taxed on their Salaries in Stations where Military Cantonments -

We all know why this tax on Salaries was put into the Act, X/78 - The military would suddenly discover that they were in-ferior & did not prefer to pay a tax on its prosperity. Keep that, it said, for Governors, Civil Councillors, Hyl Ct. Judges, & Bus gall -drivers - Ours is the sword! - We pay tax & sword worn under the Queen's Commission!

It was in consequence to this feeling that we raised S. 114, wh. provides that when a person is not taxed on his calling, he may be taxed on his salary, in case where it rises above 500 rs. per mensem -

And I wd. strike to the proposed Budget -

28/12.

Every pie is required to sustain his more - land Municipality - & object to disallow their proposal to levy a tax on salaries - Nothing has been done yet by the L. G. I. - & Salaries that they never went further than to propose to exempt Officers from being taxed on their Salaries in Stations where Military Cantonments -

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28/12.

Hospitals
arrears 12000
Current 20000
32,000

Police
arrears 57980
Current 29974
1,39,954

Total 1,71,954

Hospitals
arrears 12000
Current 20000
32,000

Police
arrears 57980
Current 29974
1,39,954

Total 1,71,954

A great deal more has been done than they know the colleagues abroad. The G.I. have published drafts like it is now in Calcutta. Military taking power to compel all Municipalities for Municipal purposes. Ask that property in cantonments be exempted from Municipal taxation that military in cantonments like be exempted from taxation. Ask that property in cantonments like be exempted from taxation. Ask that property in cantonments like be exempted from taxation.

Hospitals
arrears 12000
Current 20000
32,000

Police
arrears 57980
Current 29974
1,39,954

Total 1,71,954

for the Guardship: he estimates
in full that year. of Rs. 16,000 if the reduction of Rs. 12000. be
agreed.

They suggest that the only
reasonable thing then must
be Police charge is a substi-
tution of prisoners for a
Special Police Force is levied in
Calcutta.

This proposal that a deputn.
shall wait on the Govr. to represent
the position - is a Memorial -

The Calcutta Police Force
in Calcutta & Bombay shd. be
under one head. & the grounds of the
question and the demand for
the present. The C.P. of B. must
be consulted as to minimum
charge for Police for the Com.
& the Chief Com. as to apportion
of finances of Supplying
the Rail Companies from a charge
Rs. is borne by the Municipal
Municipal at a higher rate.

The Asst. Com. shd. also state
the amt. & percentage of their
income Rs. is borne by Municipal
income Rs. is borne by Municipal
Municipal for Hosp. & Dispensaries
& also by L. Rs. for the same. in
individual details of Rs. (Rs. 0-0.)
& the Surg. Com. shd. be asked
how far the Municipal
expenditure for the Rail
Companies can be said to be

Sum of Rupees to be taken off
Police & Hospital charges,
Municipality
OR ORDERS.

Care
[illegible]

adequately provided for by the
Municipalities & Railway Companies (Q. are Municipalities
(St. Com. Hosp.) paid annually for the education
of Rs. 2000. in the Rs. contributes for the
Com. Hosp. Rs. 1000. Can the Municipalities
the amount of Rs. 2000 expended by
the Com. Hospitals.

Final
W.P.R. 28/12

R.D
8 JAN 81

126/31

I understood that the Commander in Chief
agreed to the levy of all the taxes named
by Mr Arundel (No 2) as Military Salaries —
tax (No 2) as Military Salaries —
I proceed to notify the Corporation
of that fact —

The Rates should be sanctioned
at once as the time for levying them
is past - I trust the Govt. will be prepared that
further delay — The whole matter shd
be considered in Council before I
meet a deputation from the Municipality —

W P R Jan 4/81

126
32

To His Excellency,
The Right Honorable W. P. Adam,
Governor of Madras.

MAY IT PLEASE YOUR EXCELLENCY,

WE, the undersigned, as deputed representatives of the Municipal Commissioners of Madras, beg leave to offer our hearty and respectful congratulations to your Excellency on your prosperous voyage and safe arrival in India, and on your assumption of the high office of Governor of the Madras Presidency.

Your Excellency's career in England has been regarded with interest by the educated classes of this City, and has inspired us with a hope, that the same judgment and foresight, and the same energy and perseverance which have marked that career in the past, will now be bestowed with equal success upon the public affairs of this Presidency.

As Commissioners for the Town of Madras, the capital city of this Presidency, we beg leave respectfully to urge, that among the many matters of great public moment that doubtless are claiming an early consideration, your Excellency's earnest attention may be given to the embarrassed financial condition of this Municipality.

The City of Madras comprises Black Town, Triplicane, Chintadrepettah, Vepery, St. Thome and other villages, containing a population of 400,000 souls scattered over an area of no less than 27 square miles. The income derived by the Municipality from all sources amounts to only Rs. 7,50,000 per annum. With this income the Commissioners have to reconstruct and repair 190 miles of metalled roads and streets, to secure sanitary conservancy throughout the whole Town; to maintain and distribute in widely separated districts a pure and permanent supply of water; to provide for the efficient lighting of the public roads and streets; to give pecuniary assistance towards the education of the poor; to make provision for free vaccination; to support public hospitals and dispensaries; and to carry out numerous other improvements for the convenience and welfare of the inhabitants. Finally by a recent enactment (Act VII of 1878) they are liable to be called on to contribute 50 per cent. of the cost of the Town Police, and the contribution actually demanded amounts to Rs. 80,000 per annum, a sum which may at any moment be increased by an order of Government.

The present income of the Municipality is altogether inadequate to meet the charges necessary for carrying out these objects and purposes with efficiency. The allotments for executing even the primary duty of sanitary conservancy are lamentably insufficient. The death rate of Madras is 35 per mille per annum, and we cannot but believe that this great mortality is largely due to the neglect of the sanitary interests of the Town. The Secretary of State has on several occasions, and in the last instance in a despatch No. 24, dated 25th September 1879, to the Madras

Government, called their attention to "the dangerously insanitary condition of the Town." The Commissioners admit the fact to the full, but with an exhausted exchequer and an inadequate revenue they are powerless to effect a remedy.

The result of the present state of affairs may be summed up in the statement that the Municipality will end the year 1880 with a deficit of Rs 70,000, and that in 1881 the deficit is estimated to amount to Rs. 1,52,000. These deficits consist entirely of sums claimed by Government, first, for the maintenance of hospitals and dispensaries which are institutions belonging to Government, and secondly for the maintenance of the Police. We cannot but think that the increasing demands of the State upon the local rates and taxes are due to the insufficiency of the Provincial assignments of Imperial revenue for the administration of the Presidency, and that the Government are in consequence led to throw upon the Municipality charges which were formerly regarded as of an Imperial character.

We would suggest towards the solution of these grave financial difficulties that the contributions demanded by Government from the Municipal rates and taxes should be revised and reduced. We are unanimously of opinion that the present Municipal Act requires revision in several important particulars, and we would venture most respectfully to urge that the financial position of the Municipality cannot be completely and firmly established so long as practically unlimited demands can be made by Government on the Municipal revenue for the support of institutions such as Hospitals and the Police Force, belonging to the Government, and not under the control of the Commissioners. The Commissioners as representatives of one of the greatest cities in Her Majesty's Empire would also venture a hope that the views embodied by them in resolutions at their public meetings may receive a consideration which may find expression in the orders that Government may pass.

We beg of your Excellency an early and earnest consideration of these facts which reveal embarrassments that must cause dissatisfaction to the Government, no less than to the Commissioners and to the public.

In conclusion we would repeat our cordial and respectful welcome of your Excellency to this Presidency, and our sincere hope that under your Excellency's rule the schemes for the drainage of the Town and for the safety and distribution of the water-supply,—schemes which have already been elaborated in full detail but laid aside for want of funds,—may speedily be set on foot and carried to a successful termination, and that these works of public utility may also be accompanied by a general increase of prosperity among all ranks and classes of the people.

We are Your Excellency's most Humble and Obedient servants,

Municipal Office,
Madras, 23*rd December* 1880.

A. D'Arundel

F. Coleman

P. Tejiaraya Iyer

Rev. Fr. Dejean

B. Lowry

V. Venkata Ramanujulu Naidu

J. W. Spring Branson.

Moadeen Sheriff Khan Bn.

P. Somasoon Shrum Chetty

P. Krishnama Charier

C. Venkatramiah

J&S
35

126
34

Note for His Excellency the Governor

Deputation from Madras Municipality.

A draft order is being circulated for approval on Madras Municipal budget for 1881. The terms are the following. The imposition of a tax on Military salaries is disallowed. This is in all probability only a question for 1881, as the Government of India seem to have determined to render it illegal in future; and the amount does not exceed Rs 5,000. The Government demands, Arrears

arrears and Current, for Hospitals and Police, Rs 171954 are held in suspense till further notice. This Concession leaves the Municipy. with an immediate surplus of about Rs 22,000. The Rupees 171954 will have to be provided for out of the Provincial Budget

	Arrears Rs	Current Rs
Hospitals	12,000	20,000
Police	59,980	79,974
Total	71,980	99,974
Total Arrears & Current		171,954

2. As regards the future, the Municipality could pay its way without difficulty if the Government made no demands on it for Hospitals or Police. But they can scarcely escpect this, precedents Elsewhere

100/35

elsewhere being against them. Practically it may be said that they have to meet here-after a constant charge of a lakh a year as contribution to these services. Mr Arundel has suggested that an endeavour should be made to get the Government of India to surrender to the Municipy. Imperial Quit-rents amounting to Rupees 70,000 per annum; he has been asked to ascertain

the

the history of the quit-rents and to submit an official proposal. If this sum was obtained from the Govt of India the remaing Rs 30,000 might perhaps be saved by reducing the limits of the Municipality, the present area being enormous & extending really into the rural tracts. Or the same amount might be obtained by revising the present tax on professions, slightly increasing rates all round and adding another class at the bottom of the list.

3. The

3. The present debt of Madras Town is about 15 lakhs. They contemplate raising 3½ lakhs more for water works, and 8 lakhs more for draining the Native Town. It will be time perhaps to consider the means of meeting the interest charges for these loans, when the loans themselves come up for sanction. A police rate and an octroi duty have been discussed in connection with future taxation. There is also, as not mentioned, a possible increase to the Profession

tax

tax. 1861
36

4. The following table gives some statistics of a comparative nature for Calcutta Bombay and Madras. It will be seen that dividing receipts into taxation and non-taxation (proceeds ~~taxes~~) Madras has already established much the same proportion between the two as her neighbours. This is to a certain extent an argument that she is already sufficiently taxed. The total incidence either of taxation or of income in Madras is one third of what it is in Calcutta, but then it is doubtful whether the people here are not three times as poor as they are in Calcutta:—

Proportion to Total Income of the following heads of Income in 3 Municipalities

Heads of Income		Calcutta 1878	Bombay 1878	Madras 1879	Remarks
Taxation	House Rate	30·0	16·2	34·6	
	Water Rate	15·0	9·3	12·9	
	Police Rate	8·0	6·7	–	
	Lighting Rate	6·5	6·7	4·0	
	Profession Tax	8·4	–	13·8	
	Octroi	–	22·2	–	
	Tolls	–	–	4·5	
Contribution by Govt. towards Police		3·5®	3·0*	–	®Rs 94,000 against total cost Rs 4,16,858. The Municipality contribute about 77 per cent of total Cost.
Remainder		28·6	35·9	30·2	
		100·0	100·0	100·0	
Population		447,601	644,405	397,552	*Rs 90,000 against total cost (including Fire Brigade) Rs 389098. The Municipality contribute about 77 per cent of total cost.
Total Income	Rs	29,80,665	31,45,153	9,73,496	
Incidence of latter on head of former		Rs 6-10-7	Rs 4-14-1	Rs 2-7-3	

5. The following table shews the rates of the different taxes aseped on house property in the three towns. The total gives a high figure for Madras, and if new taxation is decided on at anytime it seems doubtful if house property can bear it.

Percentage on House Property

	Calcutta	Bombay	Madras
House Rate	9	5	10
Water Rate	3½	?	4
Police Rate	2¼	2	–
Lighting Rate	2	2	1¼
Total	16¾	?	15¼

13. 1. 81.

Comptr Gen

261/25

Note.

for His Excellency the Governor.

Deputation from Madras Municipality.

Note. These books & papers are also sent with the H. S.'s information, but it is requested that they may be returned to the Govt. Office.

CM
13.1.81.

126/39

G.O. 25 January 1881 No 126.

Note by the Hon'ble Mr. Huddleston in Current No 3367, regarding Madras Municipal Budget for 1881.—

"I think the references suggested in my note to Inspector General of Police, Accountant General and Surgeon General with the Govt of Madras, should be made by distinct order.

As regards Hon'ble Mr Carmichael's suggestion of an Octroi, the late resolution of Government of India should be circulated. It was

in

Rd 10-2-81
No Octroi.
Port subject comes up. Bear this Resol in mind.
MM

in gazette of India.
I assume that the
levy of all the taxes other
than Salary tax has
been sanctioned as
required by the Act.
I do not think renewed
annual sanction is
so required."

No. 2953 of 1880 is
circulated for orders
accordingly.

Ltr
3-2-81.

Financial Department. 16

126
41

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following ~~letter~~ papers:-

Budget of the Madras Municipality for 1881.

Regular Estimate of do for 1880.

No. 88. Order. 25 June 1881.

In the following abstract the estimated receipts & charges of the Madras Municipality for 1881 are compared with the sanctioned and regular Estimates for

Should not the heads of the Taxes &c. Town Duties &c. have been shewn as figuring in the Budget & the Distribution amongst the Local Funds?

V.B.

I struck the 2 pers suggested in my letter to S.G. of P. A.G. & S.F. & Rd Cd under date 22nd Dec. 1880.

As regards Mr. H.P.'s suggestion para 8 of the late Resn of G.O. Rd Cd 1st inst. Mr was in favour of Union

V.B.

Inwards Income Town duties

Ex. Rules not Expenditure 3367

Fo 126 to 25/6/81

C4/2
R 7/2

for the past years:-

Receipts	Sanctioned Estimate 1880	Regular Estimate 1880	Budget Estimate 1881.
I Taxation			
(a) Tax on Carts &c (Sec 103)	45,000	51,522	45,000
(b) Do on houses, buildings & lands at 10 per cent (Sec 119)	360,000	352836	340,000
(c) Water tax on houses, buildings & lands at 4 per cent (Sec 139)	75,000	90,148	127,000
(d) Lighting tax on houses, buildings & lands at 1½ per cent (Sec 151	42,000	41,500	40,750
(e) Tax on Vehicles on Springs and animals (Sec 155)	43,000	45,788	45,000
(f) Tax on Carts & other Vehicles without Springs (Sec 168)	13,000	13,668	13,500
(g) Tolls on Vehicles & animals entering Municipal limits (Sec 174)	38,200	38,700	41,900
(h) Tax upon places used for sale of Spirituous liquors (Sec 183)	13,000	13,335	13,000
(i) Fees for Licenses	8,300	8,650	8,600
(j) Tax on salaries	"	"	5,000
Total	637,500	656147	679,750
II Rents	27,695	29,927	23,500
III Fines & Fees	8,500	6,592	6,100
IV Contributions from Provincial funds	15,058	15,058	15,058
V Payment for service to individuals	2,000	8,000	8,000
VI Miscellaneous	25,042	27,750	30,765
VII Loans	"	"	100,000
Opening balance	68,538	68,538	
Grand Total	784,333	812,012	873,173

Charges	Sanctioned Estimate 1880	Regular Estimate 1880	Budget Estimate 1881.
Grant I			
(1) Newworks			750
(a) Roads	"	"	14,230
(b) Buildings	2,200	2,755	15,673
(c) Drainage	13,100	17,355	102,500
(d) Watersupply	6,303	6,303	1,500
(e) Miscellaneous	3,000	3,000	
(2) Repairs			
(a) Roads	90,000	90,000	99,480
(b) Buildings	4,450	5,318	4,650
(c) Drainage	1,900	3,026	3,250
(d) Watersupply	8,550	10,424	16,500
(e) Miscellaneous	1,150	1,461	2,100
(3) Establishment	17,010	17,010	16,242
4. Tools & Plant	10,008	13,541	7,500
Grant I Total	157,671	170,193	284,375
Grant II			
1. Establishment	1,080	1,451	1,080
2. Results grants	3,000	5,000	5,000
3 Contingencies	272	140	156
Total	4,352	6,591	6,236

Grant III

1. Hospitals

(a) Triplicane Dispensary			14,347
Native Infirmary			
& Black Town Dispensary	41,680	41,774	
Contribution to Provincial Funds on General Hospital			20,000
(b) Contribution for Medical College	3,921	3,921	3,787
(c) Do St. Thomé Dispensary	300	300	300
2. Vaccination	4,728	4,745	4,788
3. Registration of births & deaths	5,488	5,361	5,380
4. Conservancy	2,20,210	2,20,099	2,22,839
Total	2,76,327	2,76,200	2,71,441

Grant IV

1. Lighting	35,260	38,426	37,710
2. Markets	1,362	1,300	1,386
3. Parks	12,223	12,623	12,250
4. Watering Roads &c.	11,144	20,624	14,546
Total	59,989	72,973	65,892

Grant V

1. Head office, salary & allowances	57,146	10,821	49,586
2. Assessment & collection	34,410	36,401	33,987
3. Miscellaneous	17,367	19,787	19,927
Pensions	3,322	3,244	4,322
Repayment of debt	28,957	28,957	28,957
Interest	58,400	58,400	61,400
Payment for Red Hills Water	6,000	6,000	6,000
Contribution for Police	82,500	59,980	79,974
Arrears of contribution due to Government	94,748	92,464	45,278
Grant Total	8,36,689	8,82,120	9,57,375

2. The incidence of taxation per head of population calculated on the figures of the Repla

Estimate

estimate is Rs. 1-10-5.

The apets of the Municipality ~~are~~ declared to have amounted to Rs. 4,78,451 on the 31st December /79. The unpaid liabilities to Govt. ~~are~~ set down at Rs. 1,40,704 besides an unliquidated loan of Rs 11,72,677 on a/c of the water work Rs. The taxes under Act V of 1878 not yet utilized are:-

(1) Tax on salaries
(2) 3/4 per cent under Lighting Tax

3. The regular estimate receipts for the current year 1880 are much more favorable than the forecast being Rs 8,12,012 including opening balance against Rs 7,84,333 originally

originally estimated. On the other hand the regular estimate charges are set down at Rs 8,82,120 against the forecast of Rs 8,36,689. A deficit of Rs 52,356 previously estimated is increased under these circumstances to Rs 70,108. To enable the Commissioners to balance their Regular Estimate the Right Honorable the Governor in Council is pleased to rule that the amounts marginally noted representing Government demand for 1880 for Police and Hospitals shall be held in suspense until further orders.

~~1880~~

	Rs
Contribution for Hospitals	12,000
Contribution for Police	59980
Total	71980

4. The

4. The budget estimate of receipts for ~~1881~~ provides for an increase of Revenue under Water tax in accordance with the impending change of law extending the area over which the tax ~~is~~ may be levied. It is further proposed to raise a loan of one lakh of Rupees for extension of water supply. The tax on Salaries is proposed to be newly imposed. and a sum of Rs 5000 is expected from this ~~raising of the~~ source. The loan is sanctioned and the usual measures for obtaining

obtaining it should be undertaken. The ~~can~~ tax on Salaries ~~can~~ not be sanctioned, and the amount must be struck out of the budget. The Govern. ment are considering means for increasing the income of the town without adding to existing taxation.

5. In the budget estimate of Charges the provision for new drains is satisfactory as also are the arrangements proposed for diverting the drains which pollute the Canal and the river Cooum. The provision

for

in the face of the policy adopted by the Govt. of India the details of measures to give effect to it are not under ~~these~~ consid.

for extension of water supply is a necessary consequence of the loan proposed. The increased provision for repair of roads is approved. To relieve the Municipal finances from ~~the present~~ immediate pressure ~~embarrassment~~ Conclusion the Right Honorable the Governor in Council resolves to hold in ~~suspension~~ till further ~~notice~~ orders the contributions for 1881 due to Govt which are marginally noted.

	Rs
Contribution for Police	79974
Do for Hospitals	20000
	99974

6. The arrangements above detailed will leave an unmeasurable surplus of

Rs

126 1180
Rupees 42.644 in the budget for 1881. B. must the deficiency ~~Statement~~ The budget is returned for revision. in accordance with the above remarks

Asst Sec. 2.1.81.

To

The President Municipal Commrs Madras.	6	with budget statement
" Surgeon General with the Govt of Madras	6	
" Collector of Madras	6	
" Director of Public Instn	6	
" Accountant General	6	desp 27/1
" Inspector General of Police	6	

Order - 60

1926/47

Govt. of {188 } Madras.

To _____

Dated } 188 , No.
Recd. }

Nos.

14/1/97

15/1/97

21-1-97

18/11/81

Govt. of 188/ Madras.

(47) To - Secy

R. Dist

21 DEC 81

Hon'ble 406/81

25th Jany 1881, No. 126

Nos. 88

Annual Budgets. Budget Estt. of the heads here for 1881 reviewed, & returned for revision in accordance with the remarks of Govt thereon.