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ERNMENT OF TAMIL NADU

Jicial DEPARTMENT

G.O. No. / B.P. No. 567. Press. / Mis.

Back No. 155-157

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

31st March 1881, No. 567.

Municipal—Budgets.

Read the following paper:—

No. 155. *From H. J. STOKES, Esq., President of the Municipal Commission, Madura, to the Chief Secretary to Government, dated 14th January* 1881, *No.* 5 [*Current No.* 147].

I have the honor to submit the Budget Statements of the Madura Municipality for 1881-82, together with a Regular Estimate for 1880-81 and the Vice-President's letter, No. 12, dated 9th January 1881, and a memorandum prepared by him, which explain the variations in the allotments and the manner in which the opening balance, viz., Rs. 8,838, was arrived at.

2. The Commissioners propose* to introduce the system of private scavengering in the town, at a cost of Rs. 17,400, by levying a voluntary cess (estimated at Rs. 18,000) from such of the people as occupy houses provided with privies.

* *Vide* Resolution, dated 7th January 1881 (copy enclosed).

3. The total receipts, including the opening balance, are estimated at Rupees 1,06,110, and the expenditure at Rs. 98,970, the balance being Rs. 7,140.

4. I beg to state that the memorandum prepared by the Vice-President, and submitted herewith, contains also the information on points noticed by Government in G.O., dated 16th November 1880, No. 2128, reviewing the Municipal Report for 1879-80.

5. The introduction of the voluntary cess for scavengering will probably not result in so large a collection of voluntary cess or so large an expenditure this year as the Commissioners anticipate, for it will take some time to get the new arrangements into working order.

ENCLOSURE No. 1.

From V. DORASAWMI AIYAR, Vice-President of the Municipal Commission, Madura, to the President of the Municipal Commission, Madura, dated 9th January 1881, No. 12.

I have the honor to submit the Budget Estimates of the Madura Municipality for 1881-82.

2. The closing balance calculated on the actuals of the first eight months and probable of the remaining four of the current year of receipts and disbursements amount to Rs. 8,838, which is taken over for the opening balance of the ensuing year. This figure will be probably curtailed by a sum of Rs. 3,000 from anticipated receipts from land-tax arrears, which, for the reasons explained in my separate memorandum, are extremely slow of collection just at present, but which may or may not be fully realised before the end of the year notwithstanding the utmost exertions made.

3. With this uncertainty in the expected balance the total receipts for the year are estimated to amount to Rs. 1,06,110 inclusive of the balance as detailed in the budget statement.

4. The striking variations between the current and ensuing budgets are explained below :—

Rates on Lands.

	RS.
1880-81	1,000
1881-82	2,000

5. The tax was erroneously estimated in past years without reference to Land and Tree Tax Registers received from the Revenue Department, which for 1878-79 showed a demand of Rs. 1,234 at $5\frac{1}{4}$ per cent. of the annual rent value. The demand for subsequent years, when the higher percentage of $7\frac{1}{2}$ was sanctioned in G.O., No. 301, of the 18th February 1879, can be taken as Rs. 1,500. At the end of the current year a balance of Rs. 500 may be expected to be outstanding which is brought over to the next near's demand owing to levy of three years' tax being simultaneously enforced.

Taxes on Animals.

	RS.
1880-81	1,700
1881-82	1,750

Registration of Carts

1880-81	1,350
1881-82	1,500

6. The fees realised under these items during the past eight months of the current year having come up to the sanctioned estimate in the first item and exceeded it in the second, more is expected in the remaining four months. The same figures are taken over for the next year.

T olls.

	RS.
1880-81	15,390
1881-82	14,000

7. This year's lease is high owing to competition among the bidders, and the lessees now complain that they have sustained loss. It is expected that the farm cannot be sold for more than 21,000 rupees, of which two-thirds, viz., Rs. 14,000, will be credited to Municipal, and the balance to the Local Fund.

Contribution from Local Funds for Diet of Patients.

	RS.
1880-81	1,500
1881-82	1,200

8. The Commissioners have on the suggestion of the Board of Revenue, No. 3144, dated 18th March 1880, fixed a monthly contribution of Rs. 100 towards the diet of patients from both the circles of the district.

Fees in Schools and Training Institutions.

	RS.
1880-81	1,800
1881-82	3,000

9. The increase is due to two causes (1) expected increased attendance consequent on the proposed raising of the standard by the Deputy Inspector in two of the schools to the fifth in order to enable boys aiming at higher education gaining direct admission into the Provincial College and thus bringing the Municipal Schools to the status of a feeder; and (2nd) his proposal to raise the fees in all the schools.

Rents of Houses, &c.

	RS.
1880-81	7,000
1881-82	7,500

10. All the markets in the town were rented this year realising Rs. 500 over the sanctioned estimate. The same amount is retained next year owing to the improved season.

Hospitals.

	RS.
1880-81	3,200
1881-82	3,450

11. Rs. 3,450 have been entered with reference to regular estimate of the current year, *plus* Rs. 200 which the Zillah Surgeon expects from the sale of medicines.

Interest on Promissory Notes.

	RS.
1880-81	200
1881-82	240

12. The increase is addition of interest on Rs. 1,000 Government Promissory Note deposited by the Conservancy Cart Contractor to that paid on deposits for the Tolls, &c.

EXPENDITURE.

	RS.
Grant I	16,250
,, II	6,946
,, III	50,206
,, IV	20,288
,, V	5,280
Total	98,970

13. Rs. 98,970 against Rs. 81,769 for current year has been allotted to the different heads of charges as per margin, the detailed distribution of which will be found in the accompanying statement, thus leaving a surplus for closing balance of the year of Rs. 7,140.

Grant I, Public Works.

	New Works.	Repairs.
	RS.	RS.
1880-81	5,030	12,520
1881-82	3,100	11,400

14. Provision is made for construction of new drains for streets and two new masonry latrines and dust-boxes. A sum of Rs. 11,400 is allotted to the maintenance of the existing roads, bridges, and buildings in the Municipality. Increased provision can be made if funds will permit.

Grant II, Education.

	RS.
1880-81	5,310
1881-82	6,946

15. The proposed raising of the standard in two of the Municipal Schools necessitates the entertainment of two additional qualified teachers. This and the contemplated increase of attendance for which an increased grant-in-aid has to be provided swell the expenditure. To afford an extended aid to primary education, all the existing pial schools in the town are intended to be brought under results system, and an exclusive supervision of the whole number of Municipal Schools is reserved in the Commissioners' hands, for which an additional provision of Rs. 860 has been made.

Grant III, Sanitation.
1, Hospitals.

	RS.
1880-81	11,916
1881-82	11,816

16. Less provision for diet has been made on the data for the current year, but the slight increase in the next year for medicines swallows up a portion of the amount thus saved.

4, Conservancy.

	RS.
1880-81	19,650
1881-82	37,440

17. The increase is due to a proposed payment (1) of horse allowance of Rs. 15 to the Nuisance Inspector; (2) of rewards sanctioned by the Commissioners under G.O., No. 1154, of the 13th September 1880, for the destruction of poisonous snakes and renewal of the tools of drain cleaners; and (3) to the introduction of the private scavengering system necessitating an enlarged organisation of establishment.

Grant IV, Miscellaneous Municipal Purposes.
3, Choultries.

	RS.
1880-81	2,260
1881-82	2,450

18. The increase of Rs. 190 is provided for purchase of vessels for the use of the travellers fed in the Chattram.

License Tax.

	RS.
1880-81	3,800
1881-82	5,700

19. The demand under this head of the tax after objections were disposed of has up to date come up to Rs. 5,800 for the current year, and Rs. 6,000 is roughly entered under receipts, a portion of which, Rs. 300, has been deducted for remuneration.

Grant V, Supervision, &c.
1, Office.

	RS.
1880-81	3,090
1881-82	3,340

20. The proposed appointment of an additional clerk for keeping an account in the office of the voluntary cess-payers in connection with the scheme for private scavengering, as explained in the accompanying memorandum, involves the extra charge under this head.

Memorandum by the Vice-President explanatory of the Budget Statement of 1881-82.

The draft of covering letter circulated and laid on the table will explain the variations in receipts and the distribution of allotments under different heads of charges.

2. The chief items calling for the Commissioners' attention are those noticed in G.O., No. 2128, of the 16th November 1880, reviewing the last annual report of the Municipality.

3. The first of them is the accumulated arrear demand of the land tax left uncollected, which is stated to be Rs. 7,614 for two years, 1878-79 and 1879-80.

4. In reference to this it must be observed that the budget provision of Rs. 4,500 in the first and Rs. 3,114 for the second of the years was made without reference to any data before the Commissioners; the figures seem to have been taken at random. All the required details for the enforcement of this tax for the first time were in the hands of the Revenue Department. No returns seemed to have been called for for the purpose; that prepared for 1878-79 was received late in 1879-80, when the commission system was introduced for its collection, the adoption of which had the recommendation of inducing the clerk engaged in collection to levy as much as would fetch him a fair remuneration during the month from the numerous ratepayers owing each but a trifle for the year. A reference to the Land Register will show how out of all proportion is the number of ratepayers to the amount paid.

5. This is how the collection has even now been so backward (viz., only Rs. 128) for that year. I, however, saw that it was open to improvement, and that it was possible to clear almost the whole of the arrears and current demand by the end of the current year, were two more hands appointed as a temporary measure on the commission or payment system, each being assigned a limited area out of the fourteen villages to which ratepayers stand attached, and the whole three aided by a peon each to assist in distraint,

6. The demand, however, for 1878-79 is only Rs. 1,234, as per register of individuals liable to the incident.

7. The registers for the succeeding years are not yet received, though they were called for by the former Vice-President, Mr. Horsfall, from the Madura Tahsildar in February last. A reminder is now sent with request to despatch them without delay.

8. The old demand was fixed at 5½ per cent. of the annual rental on land and trees. The rate being raised to 7½ per cent. in 1879-80, the demand for each of the succeeding years will be enhanced by about 50 per cent.; thus the three years' revenue of the rate will aggregate Rs. 4,000 only instead of Rs. 7,614 for two years. Perhaps a little more may be expected on account of the extension of the municipal limit in 1879-80. The sum of Rs. 1,500 is thus inserted in the present budget under land rates against Rs. 1,000 in the previous budget.

9. The next point is the private scavengering. This has been, so far as I know, successfully managed in other Municipalities. All we have to do is to tell the people we will not allow our conservancy carts and dust-boxes to be used as receptacles of night soil. The matter struck me on my first visit of the town, and I at once told the Division Gumastahs to prohibit it, leaving people to make their own arrangement. Mr. Jackson, the Overseer, came and told me there was widespread discontent in the town against the prohibition, and that it was not the Commissioners' intention to withdraw our aid in this respect.

10. Now that the Government have drawn their particular attention to the fact, I beg to propose the following scheme for the consideration of the Commissioners, and the insertion in the budget with such modification as may be agreed upon.

11. The town has upwards of 12,000 numbered buildings in our register. Omitting Rs. 4,000 for untenanted and unoccupied houses and dwellings unprovided with privies we can safely calculate 8,000 buildings being brought under the scope of the private scavengering.

12. The state of the domestic latrines has been too well described by Dr. Cornish to need further observation.

13. Classifying 8,000 houses into four classes we may take 1,000 houses able to pay a voluntary cess of 8 annas each on account of the

	RS.
Privy cleaning	500
2,000 houses, 6 annas	750
3,000 „ 4 „	750
2,000 „ 2 „	250
Total ..	2,250

14. Making further provision against unforeseen contingences, viz., reclassification or reduction of the rate, we can fairly expect a monthly revenue of Rs. 1,500. This tax I would propose to be levied into two half-yearly instalments in advance, and the following establishment entertained for carrying out the scheme:—

	RS.
One hundred toties, at Rs. 6 each	600
Fifty latrine carts for one bullock to work with, at Rs. 9 monthly hire for bull	450
Four Inspectors of private latrines who will also act as latrine bill collectors, at Rs. 15 each	60
One separate Nuisance Inspector to work the toties and Inspectors on Rs. 50 pay and Rs. 15 horse allowance	65
One office clerk in the Municipal office to account for receipt and disbursement of the cess and prepare list of defaulters in view to take steps to stop the toties and prosecute the privy owners for filthy state so as to induce them to pay the rate at Rs. 20 ..	20
	1,195 or 1,200

The construction for the first time of fifty latrine box carts, lined with tin or other coating, at Rs. 60 each, will cost Rs. 3,000. This charge, together with that for renewing and repairing them as often as occasion may arise, will be met from the surplus Rs. 300 of the monthly income.

15. The outstanding arrears of tolls, Rs. 7,181, alluded to in G.O., No. 2128, of 16th November, are not properly traceable, except as regards a few of the defaulters under law suits, from the disorderly state in which the late Head Clerk left the office on his dismissal, and the difficulty is also partly due to the reluctance of some of the other clerks in clique with him. Efforts are being made to find out the lists of men yet indebted to the Municipality from the

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contract bonds (fortunately secured) and the examination of entries under receipts, month after month, in the Municipal accounts. It is, therefore, difficult to correctly estimate how much of this arrear will contribute to an addition of the current receipts.

16. As regards the water-supply project, noted in paragraph 11 of the Government Order, the Commissioners on a reference from the Superintending Engineer, Third Circle, have passed a resolution, on the 6th October last, that "they can only wait till some feasible scheme is placed before them which as yet has not been done." The balance and the outstanding arrears when realised will be just sufficient to maintain the existing roads and streets in efficient state of repair and meeting the increased provisions under other heads.

17. With respect to the remark of Government in paragraph 7 of the order, the Municipality ought not, I think, to be saddled with the cost of female education whilst the Government have made it a Provincial charge. But an increased provision to an extent of Rs. 500 can be made under Results Grants, in addition to Rs. 1,000 applied for by the Deputy Inspector, to encourage a great number of the existing pial schools (34) by paying a reduced rate of grant-in-aid taking them under our inspection. The Deputy Inspector, with whom I considered the matter, approves of the course, and recommends a separate Inspecting Schoolmaster being provided, doing away with the contribution to Local Funds to inspect the fifty schools inclusive of female within Municipal limits. His inspection of every school once in two months, as is required for the improvement of its condition, will just occupy his time throughout the year. A further provision of Rs. 360 will make the total additional charge Rs. 860, affording complete aid towards education and inspection.

MADURA,
9th January 1881.

(Signed) V. DORASAWMI AIYAR,
Vice-President.

EXTRACT from the Proceedings of the Madura Municipal Commissioners passed at a Special Meeting held on the 7th January 1881.

PRESENT:

H. J. Stokes, Esq.	President.
M.R.R. V. Dorasawmi Aiyar Avergal.	Vice-President.
Rev. J. Rendall	Commissioner.
M.R.R. T. Ram Row Avergal.. ..	Do.
„ A. Vythilingam Chettiar Avergal,	Do.
„ R. Subramania Aiyar Avergal,	Do.
„ S. Subramania Aiyar Avergal,	Do.
„ C. Sambier Avergal,	Do.
„ Minakshi Naidu Garu,	Do.
„ K. Dorasamier Avergal,	Do.

* * *

2. Read Budget Estimates of the Madura Municipality for 1881-82.

Passed as proposed by the Vice-President.

* * *

5. Proposed that additional bill collectors be entertained for collection of arrears of land rates and house taxes, and resolved that three additional bill collectors to be remunerated by commission on collection with three peons be employed for the rest of the year, as recommended by the Vice-President.

6. Proposal of the Vice-President to introduce a voluntary rate in aid of private scavengering.

The proposals set forth in the Vice-President's memorandum are approved, and will be carried into effect.

7. Proposed that an additional grant of Rs 500 to be paid as results grants to thirty-four pial schools now unaided, and Rs. 360 to be allotted for an Inspecting Schoolmaster to inspect all the fifty schools in the Municipality, be provided in the next budget.

Passed as proposed. Rs. 50 hitherto paid to Local Fund Board for school inspection will cease to be paid.

(True Extract.)

(Signed) V. DORASAWMI AIYAR,
Vice-President.

No. 156. *From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 28th January* 1881, *No.* 83 [*Current No.* 248].

I have the honor to report, for the information of Government, that a provision of Rs. 42,140 has been made by the Madura Municipality for Sanitary purposes for the year 1881-82, giving a percentage of 39·7 on income. This is an improvement over the grant for the current year. It is satisfactory to note that the Municipality propose to introduce a scheme for private scavenging in the town. The need of some system for the conservancy of domestic privies and gardens has long been felt. On the other hand, however, it is to be regretted that no scheme has as yet been devised for the improvement of the water-supply, which, in Madura, is very bad and subject to all kinds of pollution.

2. The Vaccination grant amounts to Rs. 450 and is ample. The Municipality employ three vaccinators.

No. 157. ORDER THEREON, 31st March 1881, No. 567.

The estimated receipts and charges of the Madura Municipality for 1881-82 are compared below with the sanctioned budget and regular estimate for the current year :—

RECEIPTS.

	Budget, 1880-81. RS.	Regular Estimate, 1880-81. RS.	Proposed Estimate, 1881-82. RS.
Balance brought forward	4,600	9,140	8,838
Rates on Houses and Lands at seven-and-a-half per cent.	28,000	30,500	29,000
Taxes on Arts, first four classes of the Schedule.	8,000	3,000	3,000
Taxes on Vehicles and Animals, full Schedule rates	2,580	2,630	2,630
Registration of Carts, one rupee per cart per half-year	1,350	1,500	1,500
Tolls, at three-quarters of the Schedule rates ..	10,000	15,445	14,000
Licenses	1,400	1,400	1,400
License-tax	6,500	5,800	6,000
Assignments by Government	50	..	20
Contribution from Local Funds	2,770	1,572	1,472
Fines and Fees	2,100	1,900	1,900
Endowments	6,050	5,800	5,900
Miscellaneous	9,800	11,729	30,450
Advances Recoverable	..	1	..
Total ..	83,200	90,417	1,06,110

CHARGES.

	Budget, 1880-81. RS.	Regular Estimate, 1880-81. RS.	Proposed Estimate, 1881-82. RS.
GRANT I.			
New Works—			
Communications	2,100	2,070	..
Buildings	3,100	1,960	1,500
Sanitary and Miscellaneous	2,000	1,000	1,600
Repairs—			
Communications	5,600	9,440	8,250
Buildings	600	2,580	1,550
Sanitary and Miscellaneous	500	500	1,600
Establishment	1,560	1,499	1,500
Tools and Plant	..	300	250

CHARGES.

	Budget, 1880-81. RS.	Regular Estimate, 1880-81. RS.	Proposed Estimate, 1881-82. RS.
GRANT II.			
Salary Grants	180	180	180
Results Grants	..	..	500
Schools on the Combined System	5,080	5,080	5,906
Inspection	50	50	360
GRANT III.			
Hospitals and Dispensaries	11,680	10,420	10,916
Medical College	350	324	450
Sanitary Inspection	350	350	450
Vaccination	350	470	450
Registration of Births and Deaths	500	480	500
Conservancy	18,740	19,650	37,440
GRANT IV.			
Lighting	5,400	5,190	5,400
Markets	200	169	180
Choultries	2,200	2,240	2,450
Travellers' Bungalow	120	123	150
Avenues and Watering Roads	..	60	60
Police	6,340	6,000	6,348
License Tax	6,000	5,510	5,700
GRANT V.			
Supervision and Management	4,140	5,611	5,280
Advances Recoverable	..	258	..
Refunds	..	65	..
Balances	6,060	8,838	7,140
Total ..	83,200	90,417	1,06,110

2. The incidence of taxation excluding tolls calculated on the figures of the regular estimate for the current year is Annas 12 per head of population. The taxation still open to the Municipality under the law and as yet unutilized is (1) Classes V to VIII of the tax on arts ; (2) one-half the fee for the registration of carts, viz., one rupee per half-year ; and (3) one-fourth of the schedule rates for tolls. The amount of property possessed by the Municipality on the 31st March 1880, including value of premises, Rs. 97,200, was Rs. 1,63,386. The unpaid liability on that date was *nil*.

3. The regular estimate of receipts for 1880-81 appears to be incorrectly prepared. In column 6 of the statement, which is intended for budget grants alone, are entered sums which do not appear in the sanctioned budget. Moreover the estimated receipts of the year, viz., Rs. 85,010, as given by the President, differ from those given in the statement embodied in G.O., Financial Department, dated 6th May 1880, No. 924, viz., Rs. 83,200. The cause of this disparity is not apparent and should be explained.

4. Apart from the balance, the receipts of the year as now estimated show an increase of Rs. 2,677 over the sanctioned budget, Rs. 78,600. The increase under Land-tax is not sufficiently explained by the remark in column 7, and no reason is assigned for the decrease under Tax on Arts. In the regular estimate of charges column 6 of the statement should be altered to correspond with that in the sanctioned budget. No explanation is afforded for the enhanced allotment under Public Works. Contribution to the Medical College should be taken at the same figure as that sanctioned in the budget. The increase in the Vaccination grant is unexplained as also that under Conservancy.

5. The balance brought forward to the budget of 1881-82 is Rs. 8,838. From paragraph 2 of the Vice-President's letter the Government observe that this balance cannot be relied on, it being likely to be reduced by Rs. 3,000, the anticipated amount of short receipts from the Land-tax.

6. Compared with the regular estimate, the receipts for the year 1881-82 show a net increase of Rs. 15,995, which is the result of expected collections from a fresh item of revenue, viz., Private Scavenging. The budget estimates Rs. 18,000 from this source, and the manner in which the amount is to be raised is detailed in paragraphs 11 to 14 of the Vice-President's memorandum; but the President, it is observed, is not sanguine that the Commissioners will realize so large a revenue as they anticipate during the year 1881-82.

7. In column 13 of the Statement I-A Rs. 9,428 are entered against "Hospitals" as the amount of expenditure debitable to Endowment Fund. The component parts of this item are not given, and the Government are unable to reconcile the total, Rs. 11,616, given at foot of the statement with that, Rs. 11,816, entered under Grant III, Statement II, to which reference is made. Out of Rs. 1,550 provided under "Repairs," "Buildings," Rs. 900 are set apart for repairing a club bungalow and certain hospitals. The reason for debiting the endowment with the former charge should be explained. Under Grant III the cost of conservancy charges is given as Rs. 37,440 against Rs. 19,650 in the regular estimate. The increase is chiefly due to the proposed organization of a private scavenging establishment and the construction of night-soil carts.

8. The balance provided by the President cannot be accepted for the reasons already noticed above. A sum of 10 per cent. of the bare receipts should always be provided as a reserve balance.

9. The last column in the budget is not totalled, nor has the rule that all sums entered in the budget should be in round numbers been observed.

10. The budget is returned for revision with reference to the foregoing remarks.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Madura.
,, Revenue Department.
,, Board of Revenue.
,, Surgeon-General with the Government of Madras.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Boards, Madura District.
,, Inspector-General of Police.

Exd. J. Wright and J. W. Fischer.

567/5

Gobt. of (1881) Madras.

FINANCIAL.

To

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

Dated March 31*st.*

Issued

Recd. *Encl.*

G.O., 31*st March* 1881, *No.* 567.

MARCH.
Nos. 155—157.

Municipal Budgets. — Budget Estimate of Madura Municipality for 1881-82, reviewed.

No 5
1
567/6

Madura President's office
2 14th January 1881
10

567/8

No -

From.
H. J. Stokes Esquire,
President Municipal Commission;
Madura.

To.
The Honourable R. Davidson C. S. I.
Chief Secretary to Government;
Madras.

Sir.

I have the honor to submit the Budget statements of the Madura Municipality for 1881-82, together with a regular Estimate for 1880-81 and the Vice President's letter No 12 dated 9th January 1881 and a memorandum prepared by him which explain the variations in the allotments and the manner in which the opening balance viz Rs 8838 was arrived at.

×Vide Resolution dated 7th January 1881, Copy enclosed.

2. The Commissioners propose× to introduce the system of private scavengering in the Town at a cost of Rs 17400 by levying a voluntary cess (estimated at Rs 18000) from such of the people as occupy houses provided with privies.

DISPOSED OF
31 MAR 81
BY

3. The total receipts including the opening balance are estimated at Rs 106110 and the expenditure at Rs 98970 the balance being Rs 7140.

4. I beg to state that the memorandum prepared by the Vice President & submitted herewith contains also the information on points noticed by Government in G. O. dated 16th November 1880 No 2128 reviewing the Municipal report for 1879-80.

The introduction of the [illegible]

567/7

567/7

MARCH.
Nos. 155—157.

Municipal Budgets. — Budget Estimate of Madura Municipality for 1881-82, reviewed.

(1881) Fin.l Dep't
- Munl. Budget
From
The President
Municipal Commission
Madras
To
The Chief Secretary
to Government
Madras
Dated 14th January
Recd 21st 1881
No. 14
Enc: 5
Eno: 4
Submitting the Budget
statements of the
Madras Municipality
for 1881-82.

50567/81

6/5/80 Rt. 924.
16/11/80 No 2128

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2 8

Memorandum by the Vice President Explanatory of the Budget Statement of 1881-82.

567/8

The draft of covering letter
circulated and laid on the table
will explain the variations in
receipts and the distribution of
allotments under different heads
of charges.

2. The chief items calling the
Commissioners' attention are those
noticed in G. O. No. 2128 of the
16 November 1880 reviewing the
last annual report of the Muni-
-cipality

3. The first of them is the ac-
-cumulated arrear demand of
the land tax left uncollected
which is stated to be Rs 7614
for 2 years 1878-79 and 1879-80.

4. In reference to this it must
be observed that the Budget
provision of Rupees 4500 in the
first and Rs 3114 for the second
of the years was made without
reference to any data before the

Commissioners; the figures seem to have been taken at random. All the required details for the enforcement of this tax for the first time were in the hands of the Revenue Department. No returns seemed to have been called for for the purposes that prepared for 1878-79 was received late in 1879-80 when the Commission system was introduced for its collection the adoption of which had the recommendation of inducing the clerk engaged in collection to levy as much as would fetch him a fair remuneration during the month from the numerous rate payers owing each but a trifle for the year. A reference to the land register will shew how out of all proportion is the number of rate payers to the amount paid

5 This is how the collection has even now been so backward (namely only Rs 128) for that year. I however saw that it was open to improvement and that it was possible to clear almost the whole of the arrears and current demand by the end of the current year 80, were two more hands appointed as a temporary measure on the Commission or payment system each being assigned a limited area out of the 14 villages to which rate payers stand attached and the whole three aided by a peon each to assist in distraint

567/9

6 The demand however for 1878-79 is only Rs. 1234 as per register of individuals liable to the incidents

7 The Registers for the succeeding years are not yet received though they were called for by the former Vice President Mr. Horsfall from the Madura Tahsildar in February last. A reminder is now sent with request to despatch them without delay

8. The old demand was a fixed at 5¼ per cent of the annual rental on land and trees. The rate being raised to 7½ per cent in 1879-80 the demand for each of the succeeding years will be enhanced by about 50 per cent; thus the three years revenue of the rate will aggregate Rs 4000 only instead of Rs 7614

for 2 years Perhaps a little
more may be expected on account
of the extension of the Municipal
limit in 1879-80. The Sum of
Rupees 1500 is thus inserted in
the present budget under land
rates against Rs 1000 in the
previous budget

9. The next point is the private
Scavengering. This has been
so far as I know successfully
managed in other Municipalities
All we have to do is to tell the
people we will not allow our
Conservancy Carts and dust
boxes to be used as receptacle
of night soil. The matter
struck me on my first visit of the
Town and I at once told the
Division Gumastahs to prohibit
it leaving people to make their
own arrangement. Mr Jackson
the Overseer came and told
me there was wide-spread discontent
in the Town against the prohibition
and that it was not the Commissioners
intention to withdraw our
aid in this respect

10 Now that the Government
have drawn their particular
attention to the fact I beg
to propose the following Scheme

for the Consideration of the
Commissioners and insertion in
the Budget with such modi-
fication as may be agreed
upon 567/10

11 The town has upwards of
12000 numbered buildings in
our register. Omitting Rs 4000
for untenanted and unoccupied
houses and dwellings unprovided
with privies we can safely cal-
culate 8000 buildings being
brought under the scope of the
private Scavengering

12. The State of the domestic
latrines has been too well described
by Dr Cornish to need further
observation

13 Classifying 8000 houses into
4 Classes we may take 1000
houses able to pay a voluntary
cess of 8 annas each on account
of the privy cleaning Rs 500
2000 houses - 6 annas " 750.
3000 " 4 " 750.
2000 " 2 " 250.
2250.

14 Making further provision
against unforeseen Contingencies
namely reclassification or

reduction of the rate we can fairly expect a monthly revenue of Rs 1500. This tax I would propose to be levied into two half yearly instalments in advance and the following Establishment entertained for carrying out the Scheme

100 toties at Rs 6 each Rs	600-..
50 Latrine Carts for one bullock to work with at Rs 9 monthly hire for bull	450-..
4 Inspectors of private latrines who will also act as latrine bill Collector at Rs 15 each	60-..
1 Separate Nuisance Inspr. to work the toties and Inspectors on Rs 50 pay & 15 horse allowance	65-..
1 office Clerk in the Municipal office to account for receipt & disbursement of the cess and prepare list of defaulters in view to take steps to stop the toties and prosecute the privy owners for filthy state so as to induce them to pay the rate at Rs 20	20.
	1195-.. or 1200

The construction for the first time of 50 latrine box carts lined with tin or other coating at Rs 60 each

will cost Rs 3000. This charge together with that for renewing and repairing them as often as occasion may arise will be met from the surplus Rs 300 of the monthly income. 567/11

15 The outstanding arrears of toties Rs 7181 alluded to in G. O. No 2128 of 16 November are not properly traceable except as regards a few of the defaulters under lawsuits from the disorderly state in which the late Head Clerk left the office on his dismissal and the difficulty is also partly due to the reluctance of some of the other Clerks in clique with him. Efforts are being made to find out the lists of men yet indebted to the Municipality from the Contract bonds (fortunately secured) and the examination of entries under receipts month after month in the Municipal accounts. It is therefore difficult to correctly Estimate how much of this arrear will contribute to an addition of the current receipts

16. As regards the water supply project noted in para 11 of the G.O. the Commissioners on a reference from the Superintending Engineer 3rd Circle have passed a resolution on the 6th October last that "they can only wait till some feasible scheme is placed before them which as yet has not been done." The balance and the outstanding arrears when realized will be just sufficient to maintain the existing roads and streets in efficient state of repair and meeting the increased provisions under other heads.

17. With respect to the remark of Government in para 7 of the Order, the Municipality ought not, I think, to be saddled with the cost of female education whilst the Government have made it a Provincial charge. But an increased provision to an extent of Rs 500 can be made under Results grants in addition to Rs 1000 applied for by the Dy Inspector to encourage a great number of the existing pial Schools (34) by paying a reduced

rate of grant in aid taking them under our inspection. The Dy Inspector with whom I considered the matter approves of the course and recommends a separate Inspecting Schoolmaster being provided doing away with the contribution to Local Funds to inspect the 50 Schools inclusive of female within Municipal limits. His inspection of every School once in 2 months as is required for the improvement of its condition will just occupy his time throughout the year. A further provision of Rs 360 will make the total additional charge Rs 860 affording complete aid towards education and inspection.

Municipal Commrs Office Madras
9 January 1880

Vice President

Enclo. No I in letter

From
The Vice President
Municipal Commn
Madura

To
The President
Municipal Commn
Madura

Dated 9th } January 1881
Recd }

No. 12

Memorandum of
the Vice President
explanatory of the
Budget Statement
for 1881-82

Enc. No 3 in the Madura
Municipal President's letter
No 5 dated 14th January 1881.

En Bud 14/7/81

788

No 12

Municipal Commrs Office
Madura 9th January 1881

567/14

From
The Vice President
Municipal Commission
Madura

To
The President
Municipal Commission
Madura

Sir

I have the honour to submit the Budget Estimates of the Madura Municipality for 1881-82.

2. The closing balance calculated on the actuals of the first 8 months and probable of the remaining four of the current year of receipts and disbursements amount to Rs 8838 which is taken over for the opening balance of the ensuing year. This figure will be probably curtailed by a sum of Rs 3000

from anticipated receipts from land tax arrears which for the reasons explained in my separate memo are extremely slow of collection just at present but which may or may not be fully realized before the end of the year notwithstanding the utmost exertions made

3. With this uncertainty in the expected balance the total receipts for the year are estimated to amount to Rs 1,06,110 inclusive of the balance as detailed in the budget statement

4. The striking variations between the current and ensuing budgets are explained below.

Rates on lands
1880-81 Rs 1000
1881-82 2000

5. The tax was erroneously estimated in past years without reference to land and tree tax registers received from the Revenue Department which for 1878-79 showed a demand of Rupees 1234 at 5¼ percent of the annual rent value. The demand for subsequent years when

the higher percentage of 7½ was sanctioned in G. O. No 301 of the 18th February 1879 can be taken as Rs 1500. At the end of the current year a balance of Rs 500 may be expected to be outstanding which is brought over to the next years' demand owing to levy of 3 years' tax being simultaneously enforced

Tax on Animals
1880-81 Rs 1700
1881-82 " 1750
Registration of Carts
1880-81 Rs 1350
1881-82 " 1500

6. The fees realized under these items during the past eight months of the current year having come up to the sanctioned estimate in the first item and exceeded it in the second; more is expected in the remaining four months. The same figures are taken over for the next year

Tolls
1880-81 Rs 15390
1881-82 " 14000

7. This year's lease is high owing to competition among the bidders and the lessees now complain that they have sustained loss. It is expected that the farm cannot be sold for more than 21000 Rs

of which two thirds viz Rs 14000 will be credited to Municipal and the balance to the Local Fund

Contribution from Local Funds for diet of Patients
1880-81 Rs 1500
1881-82 " 1200

8. The Commissioners have on the suggestion of the Board of Revenue No 3144 dated 18th March 1880 fixed a monthly Contribution of Rs 100 towards the diet of Patients from both the Circles of the District

Fees in Schools & Training Institution
1880-81 Rs 1800
1881-82 " 3000

9. The increase is due to 2 causes (1) expected increased attendance consequent on the proposed raising of the Standard by the Dy Inspector in 2 of the Schools to the 5th in order to enable boys aiming at higher education gaining direct admission into the Provincial College and thus bringing the Municipal Schools to the status of a feeder; (2nd) his proposal to raise the fees in all the Schools

Rents of Houses &c
1880-81 Rs 7000
1881-82 " 7500

10. All the markets in the town were rented this year realizing Rs 500 over the Sanctioned Estimate The Same amount is retained

next year owing to the improved Season

567/16

Hospitals
1880-81 Rs 3200
1881-82 " 3450

11. Rs 3450 have been entered with reference to regular estimate of the current year plus Rs 200 which the Zillah Surgeon expects from the Sale of medicines

Interest on Go. Notes
1880-81 Rs 200
1881-82 " 240

12. The increase is addition of interest on Rs 1000 Government Promissory Note deposited by the Conservancy Cart Contractor to that paid on deposits for the Tolls &c

Expenditure

Grant I Rs 16250
II 6946
III 50206
IV 20288
V 5280
Total- 98770

13. Rs 98770 against Rs 81769 for current year has been allotted to the different heads of charges as per margin the detailed distribution of which will be found in the accompanying Statement thus leaving a Surplus for closing balance of the year of Rs 7140

Grant I Public Works

	New works	Repairs
1880-81	5030	12520
1881-82	3100	14400

14 Provision is made for Construction of new drains for Streets and 2 new Masonry latrines and dust boxes. A Sum of

Rupees 14400 is allotted to the maintenance of the existing roads; bridges and buildings in the Municipality. Increased provision can be made if funds will permit

Grant II Education
1880-81 Rs 5310
1881-82 " 6946

15 The proposed raising of the Standard in 2 of the Municipal Schools necessitate the entertainment of 2 additional qualified teachers. This and the contemplated increase of attendance for which an increased grant-in-aid has to be provided swell the expenditure. To afford an extended aid to primary education, all the existing private Schools in the town are intended to be brought under results system and an exclusive supervision of the whole number of Municipal Schools is reserved in the Commissioners' hands for which an additional provision of Rs 860 has been made

Grant III Sanitation
1 Hospitals
1880-81 Rs 11916
1881-82 " 11816

16 Less provision for diet has been made on the data for the current year but the slight increase in the next year for Medicines swallows up a portion of the amount thus saved

567/17

4 Conservancy
1880-81 Rs 19650
1881-82 37440

17 The increase is due to a proposed payment (1) of horse allowance of Rs 15 to the Nuisance Inspector (2) of rewards sanctioned by the Commissioners under G.O. No 1154 of the 13th September 1880 for the destruction of poisonous snakes and renewal of the tools of drain cleaners & (3) to the introduction of the private scavenging system necessitating an enlarged organization of Establishment.

Grant IV Mis: Pub Purposes
3 Choultries
1880-81 Rs 2260
1881-82 Rs 2450

18 The increase of Rs 190 is provided for purchase of vessels for the use of the travellers fed in the Chattram

License Tax
1880-81 Rs 3800
1881-82 " 5700

19 The demand under this head of the tax after objections were disposed of has up to date come up to Rs 5800 for the current year and Rs 6000 is roughly entered under receipts portion of which, Rs 300, has been deducted for remuneration

20 The proposed appointment of an additional Clerk for keeping an account in the Office of the voluntary cess payers in connection with the Scheme for private Scavengering as explained in the accompanying Memo involves the extra charge under this head.

Grant V. Supervision & Office
1880-81 Rs 309
1881-82 " 334

I have the honor to be
Sir
Your Most Obedt Servant

Vice President

567/18

Mpl Gen 4
12-1-81

From

The Vice President
Municipal Commrs.
Madura

COLLECTOR'S OFFICE
10 JAN 81
MADURA

To

The President
Municipal Commrs
Madura

Dated 9th } January 1881
Recd }

No. 12

Enclo: 3

Forwarding the Budget Estimates of the Madura Municipality for 1881-82

Enc: No 2 in the Madura Municipal President's letter No 5 dated 14th January 1881

In Final 19/1/81

---

11 SP

act from the Proceedings of the Madura Municipal Commissioners passed at a Special Meeting held on the 7th January 1881

567/19

Present:—

H. J. Stokes Esquire	President.
M. R. Ry V. Dorasami Iyer Avergal	Vice Pr
Revd. J. Re	Commission
M. R. R. S. Ram Row Avergal	Do.
" A. Vythilingam Chettiar Avergal	Do.
" R. Subramania Iyer Avergal	Do.
" S. Subramania Iyer Avergal	Do.
" C. Sambier Avergal	Do.
" Minakshi Naidoo Garu	Do.
" R. Dorasamier Avergal	Do.

✻ ✻ ✻

2 Read Budget Estimates of the Madura Municipality for 1881-82.

Passed as proposed by the V. Presiden

✻ ✻ ✻

5. Proposed that additional Bill Collectors be entertained for collection of arrears of land rates and house taxes and resolved that 3 additional Bill Collectors to be remunerated by Commission on collection with 3 peons be employed for the rest of the year as recommended by the Vice President

6 Proposed of the Vice Presiden

to introduce a voluntary s in aid of private Scavengering.

The proposals set forth in the Vice Presidents' Memorandum are approved and will be carried into effect.

7. Proposed that an additional grant of Rs 500 to be paid as results grants to 34 pial Scho now unaided and Rs 360 to be allotted for an Inspecting School Master to inspect all the 50 schools in the Municipality be provided in the next Budget.

Passed as proposed; Rs 50 hitherto paid to Local Fund Board for school inspection will cease to be paid.

(True Extract)

/Signed/ V. Dorasamy Iyer
Vice President

(True Copy)

For President

Enc. No 4 in the Madras
Municipal President's letter
No. 5 dated 14th January 1881

Copy of Resolution
dated 7th January 1881

Ent. Field 10/7/81

Financial DEPARTMENT.

Madura Municipal budget 1881-82.

Under Disposal Docket.

PAPERS to be read in Proceedings:—

C. No. 147 of 1881
Do 248 Do.

In 24/3
R 29/3

No 83

Office of Sanitary Commissioner
Madras January 28th 1881.

1.P

No 156 From,

The Sanitary Commissioner, Madras 567/22

To

The Chief Secretary to Government.
Public Department, Fort Saint George.

Sir

I have the honor to report for the information of Government that a provision of Rs 42,140 has been made by the Madura Municipality for Sanitary purposes for the year 1881/82, giving a percentage of 39.7 on income. This is an improvement over the grant for the current year. It is satisfactory to note that the Municipality propose to introduce a scheme for private scavengering in the town. The need of some system for the conservancy of domestic privies, and gardens has long been felt. On the other hand, however, it is to be regretted that no scheme has, as yet been devised for the improvement of the water supply which, in Madura,

DISPOSED OF
MAR 81
BY G.O. N.

is

Finl. 1881 / Septb.

From Munl. – Sanitary /
The Sanitary Commissioner
for Madras

FEB 81

To

The Chief Secretary to Govt.
Public Department
Fort St. George

GO 567/81

Dated 28th } January 1881
Despd. 31st }
Recd. 1 } Feb.

No. 83

No. 248

Enclo: none

Subject.

Remarking on the Budget Estimate of the Madura Municipality for the year 1881-82

C. No. 147 of 1881
Do 248 —

2P

FINANCIAL DEPARTMENT.

567/24

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission, Madura dated 14th January 1881. No. 5
do. Sanitary Commissioner dd 28th January /81 No. 83

ORDER. 31st March /81, No. 567.

The estimated receipts and charges of the Madura Municipality for 1881.82 are compared below with the sanctioned budget and Regular Estimate for the current year.

Receipts.	Budget 1880.81	Regular Estimate 1880.81	Proposed Estimate 1881.82
Balance brought forward ..	4,600	9,140	8,838
Rates on Houses and Lands .. at 7½ per cent	28,000	30,500	29,000
Taxes on Arts first four classes of the schedule	8,000	3,000	3000
Taxes on Vehicles and Animals .. full schedule rate.	2,580	2,630	2630
Registration of Carts One Rupee per cart per half year	1,350	1,500	1500
Tolls at 3 quarters of the schedule rates.	10,000	15,445	14,000
Licenses	1,400	1400	1,400
Licence Tax	6,500	5,800	6000
Assignments by Government ..	50	"	20
Contribution from Local Funds ..	2,770	1,572	1472
Fines and Fees	2,100	1,900	1900
Endowments	6,050	5800	5900
Miscellaneous	9,800	11,729	30450
Loans	"		
Advances Recoverable			
Total ..	83,200	90,417	106,110

Charges.			
GRANT I.			
New Works.			
Communications	2100	2070	..
Buildings	3100	1960	1500
Sanitary and Miscellaneous	2000	1000	1600
Repairs.			
Communications	5600	9440	8250
Buildings	600	2580	1550
Sanitary and Miscellaneous	500	500	1600
Establishment	1560	1499	1500
Tools and Plant	..	300	250
Contributions to Local Funds	..	..	..
	15460	19349	16250
GRANT II.			
Training Schools	..	..	..
Municipal Schools	..	..	..
Salary Grants	180	180	180
Results Grants	..	..	500
Schools on the combined system	5080	5080	5906
Inspection (Contribution)	50	50	360
Miscellaneous	..	..	..
	5310	5310	6946
GRANT III.			
Hospitals and Dispensaries	11680	10420	10916
Medical College	350	324	450
Sanitary Inspection	350	350	450
Vaccination	350	470	450
Registration of Births & Deaths	500	480	500
Conservancy	18740	19650	37440
	31970	31694	50206
GRANT IV.			
Lighting	5400	5190	5400
Markets	200	169	180
Choultries	2200	2240	2450
Traveller's Bungalow	120	123	150
Avenues and Watering Roads.	..	60	60
Police	6340	6000	6348
Licence Tax	6000	5510	5700
Miscellaneous	..	..	..
	20260	19292	20288
GRANT V.			
Supervision and Management.	4140	5611	5280
Repayment of Debt	..	..	..
Advances Recoverable	..	258	..
Refunds	..	65	..
Balances	6060	8838	7140
Total	83,200	90,417	1,06,110

The

2. The incidence of taxation Excluding tolls calculated on the figures of the Regular Estimate for the current year is annas 12 per head of population. The taxation still open to the Municipality under the law and as yet unutilized is (1) Classes V to VIII of the tax on Arts, (2) one half the fee for the registration of carts viz one Rupee per half year. and (3) one fourth of the schedule rates for tolls. The amount of property possessed by the Municipality on the 31st March 1880 including value of premises Rs97200 was Rs 1,63,386. The unpaid liability on that date was nil.

3. The Regular Estimate of receipts for 1880.81 appears to have been incorrectly prepared. In column 6 of

the

the Statement which is intended for budget grants alone, are entered sums which do not appear in the sanctioned budget. Moreover the estimated assets of the year viz Rs 85,010 as given by the President differ from those given in the Statement embodied in G. O. F. D dated 6th May/80 No 924 viz Rs 83,200. The cause of this disparity is not apparent and should be explained.

4. Apart from the balance the receipts of the year as now estimated show an increase of Rs 2,677 over the sanctioned budget Rs 78,600. The increase under Land Tax is not sufficiently explained by the remark in column 7. and no reason is assigned for the decrease under tax on arts. In the Regular Estimate of charges Col: 6 of the Statement should be altered to correspond with that in the sanctioned budget. No explanation is afforded for the enhanced allotment under Public Works. Contribution to the Medical College should be taken at the same figure as that sanctioned in the budget. The increase in the Vaccination grant is unexplained as also that under Conservancy.

5. The balance brought forward to the budget of 1881-82 is Rs 8,838. From para 2 of the Vice President's letter the Government observe that this balance cannot be relied upon, it being likely to be reduced by Rs 3,000 the anticipated amount of short receipts from the Land Tax.

6. Compared with the Regular Estimate, the receipts of

of the year 1881.82 show a net increase of Rs 15,995 which is the result of expected collections from a fresh item of revenue viz Private Scavengering. The budget ~~pro-~~ estimates ~~-vides~~ Rs 18,000 from this source and the manner in which the amount is to be raised is detailed in paras 11 to 14 of the Vice President's Memo; but the President, it is observed, is not sanguine that the Commissioners will realize so large a revenue as they anticipate during the year 1881.82.

7. In column 13 of the Statement I A Rs 9,428 are entered against "hospitals" as the amount of expenditure debitable to Endowment Fund. The component parts of this item are not given and the Government are unable

unable to reconcile the total Rs 11,616 given at foot of the Statement with that Rs 11,816 entered under Grant IV Statement II to which reference is made. Out of Rs 1550 provided under "repairs" "buildings" Rs 900 are set apart for repairing a club Bungalow and certain Hospitals. The reason for debiting the Endowment with the former charge should be ~~specified~~ explained. Under grant III the cost of Conservancy charges is given as Rs 37,440 against Rs 19,850 in the Regular Estimate. The increase is chiefly due to the proposed organization of a Private Scavengering Establishment and the construction of night soil carts.

8. The balance provided by the President cannot be

be accepted for the reasons already noticed above. A sum of 10 per cent of the base receipts should always be provided as a reserve balance.

9. The last column in the budget is not totalled nor has the rule that all sums entered in the budget should be in round numbers been observed.

10. The budget is returned for revision with reference to the foregoing remarks.

24.3.81

To
The Prest. Municipal Commission
" Revenue Depart.
" Board of Revenue
" Surgeon General with the Govt. Madras
" Sanitary Commissioner
" Dr. of Public Instruction
" Accd. General
" Prest. L. F. Bd. Madras Do.
" Inspector General of Police

2 Fr. Est. [illegible]

G.J. 21/3

Govt. of {1880} Madras.

FINANCIAL.

To

Dated }
Recd. } 188 No.

Nos.

Proof
31.1.81

567/86.A

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

31st ~~January~~ March 1881, No. 567

Municipal—Budgets.

Read the following paper:—

No. 155 *From H. J. STOKES, Esq., President of the Municipal Commission, Madura, to the Chief Secretary to Government, dated 14th January 1881, No. 5.* [Annt No 147]

I have the honor to submit the Budget Statements of the Madura Municipality for 1881-82, together with a Regular Estimate for 1880-81 and the Vice-President's letter, No. 12, dated 9th January 1881, and a memorandum prepared by him, which explain the variations in the allotments and the manner in which the opening balance, viz., Rs. 8,838, was arrived at.

2. The Commissioners propose* to introduce the system of private scavengering in the town, at a cost of Rs. 17,400, by levying a voluntary cess (estimated at Rs. 18,000) from such of the people as occupy houses provided with privies.

3. The total receipts, including the opening balance, are estimated at Rupees 1,06,110, and the expenditure at Rs. 98,970, the balance being Rs. 7,140.

4. I beg to state that the memorandum prepared by the Vice-President, and submitted herewith, contains also the information on points noticed by Government in G.O., dated 16th November 1880, No. 2128, reviewing the Municipal Report for 1879-80.

5. The introduction of the voluntary cess for scavengering will probably not result in so large a collection of voluntary cess or so large an expenditure this year as the Commissioners anticipate, for it will take some time to get the new arrangements into working order.

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* *Vide* Resolution, dated 7th January 1881 (copy enclosed).

ENCLOSURE No. 1.

From V. DORASAWMI AIYAR, Vice-President of the Municipal Commission, Madura, to the President of the Municipal Commission, Madura, dated 9th January 1881, No. 12.

I have the honor to submit the Budget Estimates of the Madura Municipality for 1881-82.

2. The closing balance calculated on the actuals of the first eight months and probable of the remaining four of the current year of receipts and disbursements amount to Rs. 8,838, which is taken over for the opening balance of the ensuing year. This figure will be probably curtailed by a sum of Rs. 3,000 from anticipated receipts from land-tax arrears, which, for the reasons explained in my separate memorandum, are extremely slow of collection just at present, but which may or may not be fully realised before the end of the year notwithstanding the utmost exertions made.

3. With this uncertainty in the expected balance the total receipts for the year are estimated to amount to Rs. 1,06,110 inclusive of the balance as detailed in the budget statement.

4. The striking variations between the current and ensuing budgets are explained below :—

5. The tax was erroneously estimated in past years without reference to Land and Tree Tax Registers received from the Revenue Department, which for 1878-79 showed a demand of Rs. 1,234 at 5½ per cent. of the annual rent value. The demand for subsequent years, when the higher percentage of 7½ was sanctioned in G.O., No. 301, of the 18th February 1879, can be taken as Rs. 1,500. At the end of the current year a balance of Rs. 500 may be expected to be outstanding which is brought over to the next near's demand owing to levy of three years' tax being simultaneously enforced.

Rates on Lands.

	RS.
1880-81	1,000
1881-82	2,000

6. The fees realised under these items during the past eight months of the current year having come up to the sanctioned estimate in the first item and exceeded it in the second, more is expected in the remaining four months. The same figures are taken over for the next year.

Taxes on Animals.

	RS.
1880-81	1,700
1881-82	1,750

Registration of Carts

1880-81	1,350
1881-82	1,500

7. This year's lease is high owing to competition among the bidders, and the lessees now complain that they have sustained loss. It is expected that the farm cannot be sold for more than 21,000 rupees, of which two-thirds, viz., Rs. 14,000, will be credited to Municipal, and the balance to the Local Fund.

Tolls.

	RS.
1880-81	15,390
1881-82	14,000

8. The Commissioners have on the suggestion of the Board of Revenue, No. 3144, dated 18th March 1880, fixed a monthly contribution of Rs. 100 towards the diet of patients from both the circles of the district.

Contribution from Local Funds for Diet of Patients.

	RS.
1880-81	1,500
1881-82	1,200

9. The increase is due to two causes (1) expected increased attendance consequent on the proposed raising of the standard by the Deputy Inspector in two of the schools to the fifth in order to enable boys aiming at higher education gaining direct admission into the Provincial College and thus bringing the Municipal Schools to the status of a feeder; and (2nd) his proposal to raise the fees in all the schools.

Fees in Schools and Training Institutions.

	RS.
1880-81	1,800
1881-82	3,000

10. All the markets in the town were rented this year realising Rs. 500 over the sanctioned estimate. The same amount is retained next year owing to the improved season.

Rents of Houses, &c.

	RS.
1880-81	7,000
1881-82	7,500

11. Rs. 3,450 have been entered with reference to regular estimate of the current year, *plus* Rs. 200 which the Zillah Surgeon expects from the sale of medicines.

Hospitals.

	RS.
1880-81	3,200
1881-82	3,450

12. The increase is addition of interest on Rs. 1,000 Government Promissory Note deposited by the Conservancy Cart Contractor to that paid on deposits for the Tolls, &c.

Interest on Promissory Notes.

	RS.
1880-81	200
1881-82	240

EXPENDITURE.

13. Rs. 98,970 against Rs. 81,769 for current year has been allotted to the different heads of charges as per margin, the detailed distribution of which will be found in the accompanying statement, thus leaving a surplus for closing balance of the year of Rs. 7,140.

	RS.
Grant I	16,250
" II	6,946
" III	50,206
" IV	20,288
" V	5,280
Total ..	98,970

14. Provision is made for construction of new drains for streets and two new masonry latrines and dust-boxes. A sum of Rs. 11,400 is allotted to the maintenance of the existing roads, bridges, and buildings in the Municipality. Increased provision can be made if funds will permit.

Grant I, Public Works.

	New Works.	Repairs.
	RS.	RS.
1880-81	6,030	12,520
1881-82	3,100	11,400

15. The proposed raising of the standard in two of the Municipal Schools necessitates the entertainment of two additional qualified teachers. This and the contemplated increase of attendance for which an increased grant-in-aid has to be provided swell the expenditure. To afford an extended aid to primary education, all the existing pial schools in the town are intended to be brought under results system, and an exclusive supervision of the whole number of Municipal Schools is reserved in the Commissioners' hands, for which an additional provision of Rs. 860 has been made.

Grant II, Education.

	RS.
1880-81	5,310
1881-82	6,946

16. Less provision for diet has been made on the data for the current year, but the slight increase in the next year for medicines swallows up a portion of the amount thus saved.

Grant III, Sanitation.

1, Hospitals.

	RS.
1880-81	11,916
1881-82	11,816

17. The increase is due to a proposed payment (1) of horse allowance of Rs. 15 to the Nuisance Inspector; (2) of rewards sanctioned by the Commissioners under G.O., No. 1154, of the 13th September 1880, for the destruction of poisonous snakes and renewal of the tools of drain cleaners; and (3) to the introduction of the private scavengering system necessitating an enlarged organisation of establishment.

4, Conservancy.

	RS.
1880-81	19,650
1881-82	37,440

18. The increase of Rs. 190 is provided for purchase of vessels for the use of the travellers fed in the Chattram.

Grant IV, Miscellaneous Municipal Purposes.

3, Choultries.

	RS.
1880-81	2,260
1881-82	2,450

19. The demand under this head of the tax after objections were disposed of has up to date come up to Rs. 5,800 for the current year, and Rs. 6,000 is roughly entered under receipts, a portion of which, Rs. 300, has been deducted for remuneration.

License Tax.

	RS.
1880-81	3,800
1881-82	5,700

20. The proposed appointment of an additional clerk for keeping an account in the office of the voluntary cess-payers in connection with the scheme for private scavengering, as explained in the accompanying memorandum, involves the extra charge under this head.

Grant V, Supervision, &c.

1, Office.

	RS.
1880-81	3,090
1881-82	3,340

Memorandum by the Vice-President explanatory of the Budget Statement of 1881-82.

The draft of covering letter circulated and laid on the table will explain the variations in receipts and the distribution of allotments under different heads of charges.

2. The chief items calling for the Commissioners' attention are those noticed in G.O., No. 2128, of the 16th November 1880, reviewing the last annual report of the Municipality.

3. The first of them is the accumulated arrear demand of the land tax left uncollected, which is stated to be Rs. 7,614 for two years, 1878-79 and 1879-80.

4. In reference to this it must be observed that the budget provision of Rs. 4,500 in the first and Rs 3,114 for the second of the years was made without reference to any data before the Commissioners; the figures seem to have been taken at random. All the required details for the enforcement of this tax for the first time were in the hands of the Revenue Department. No returns seemed to have been called for for the purpose; that prepared for 1878-79 was received late in 1879-80, when the commission system was introduced for its collection, the adoption of which had the recommendation of inducing the clerk engaged in collection to levy as much as would fetch him a fair remuneration during the month from the numerous ratepayers owing each but a trifle for the year. A reference to the Land Register will show how out of all proportion is the number of ratepayers to the amount paid.

5. This is how the collection has even now been so backward (viz., only Rs. 128) for that year. I, however, saw that it was open to improvement, and that it was possible to clear almost the whole of the arrears and current demand by the end of the current year, were two more hands appointed as a temporary measure on the commission or payment system, each being assigned a limited area out of the fourteen villages to which ratepayers stand attached, and the whole three aided by a peon each to assist in distraint.

6. The demand, however, for 1878-79 is only Rs. 1,234, as per register of individuals liable to the incident.

7. The registers for the succeeding years are not yet received, though they were called for by the former Vice-President, Mr. Horsfall, from the Madura Tahsildar in February last. A reminder is now sent with request to despatch them without delay.

8. The old demand was fixed at 5¼ per cent. of the annual rental on land and trees. The rate being raised to 7½ per cent. in 1879-80, the demand for each of the succeeding years will be enhanced by about 50 per cent.; thus the three years' revenue of the rate will aggregate Rs. 4,000 only instead of Rs. 7,614 for two years. Perhaps a little more may be expected on account of the extension of the municipal limit in 1879-80. The sum of Rs. 1,500 is thus inserted in the present budget under land rates against Rs. 1,000 in the previous budget.

9. The next point is the private scavengering. This has been, so far as I know, successfully managed in other Municipalities. All we have to do is to tell the people we will not allow our conservancy carts and dust-boxes to be used as receptacles of night soil. The matter struck me on my first visit of the town, and I at once told the Division Gumastahs to prohibit it, leaving people to make their own arrangement. Mr. Jackson, the Overseer, came and told me there was widespread discontent in the town against the prohibition, and that it was not the Commissioners' intention to withdraw our aid in this respect.

10. Now that the Government have drawn their particular attention to the fact, I beg to propose the following scheme for the consideration of the Commissioners, and the insertion in the budget with such modification as may be agreed upon.

11. The town has upwards of 12,000 numbered buildings in our register. Omitting Rs. 4,000 for untenanted and unoccupied houses and dwellings unprovided with privies we can safely calculate 8,000 buildings being brought under the scope of the private scavengering.

12. The state of the domestic latrines has been too well described by Dr. Cornish to need further observation.

13. Classifying 8,000 houses into four classes we may take 1,000 houses able to pay a voluntary cess of 8 annas each on account of the

	RS.
Privy cleaning	500
2,000 houses, 6 annas	750
3,000 ,, 4 ,, ...	750
2,000 ,, 2 ,, ...	250
Total ..	2,250

14 Making further provision against unforeseen contingences, viz., reclassification or reduction of the rate, we can fairly expect a monthly revenue of Rs. 1,500. This tax I would propose to be levied into two half-yearly instalments in advance, and the following establishment entertained for carrying out the scheme:—

	RS.
One hundred toties, at Rs. 6 each	600
Fifty latrine carts for one bullock to work with, at Rs. 9 monthly hire for bull	450
Four Inspectors of private latrines who will also act as latrine bill collectors, at Rs. 15 each	60
One separate Nuisance Inspector to work the toties and Inspectors on Rs. 50 pay and Rs. 15 horse allowance	65
One office clerk in the Municipal office to account for receipt and disbursement of the cess and prepare list of defaulters in view to take steps to stop the toties and prosecute the privy owners for filthy state so as to induce them to pay the rate at Rs. 20 ..	20
	1,195 or 1,200

The construction for the first time of fifty latrine box carts, lined with tin or other coating, at Rs. 60 each, will cost Rs. 3,000. This charge, together with that for renewing and repairing them as often as occasion may arise, will be met from the surplus Rs. 300 of the monthly income.

15. The outstanding arrears of tolls, Rs 7,181, alluded to in G.O., No. 2128, of 16th November, are not properly traceable, except as regards a few of the defaulters under law suits, from the disorderly state in which the late Head Clerk left the office on his dismissal, and the difficulty is also partly due to the reluctance of some of the other clerks in clique with him. Efforts are being made to find out the lists of men yet indebted to the Municipality from the contract bonds (fortunately secured) and the examination of entries under receipts, month after month, in the Municipal accounts. It is, therefore, difficult to correctly estimate how much of this arrear will contribute to an addition of the current receipts.

16. As regards the water-supply project, noted in paragraph 11 of the Government Order, the Commissioners on a reference from the Superintending Engineer, Third Circle, have passed d resolution, on the 6th October last, that "they can only wait till some feasible scheme is placea before them which as yet has not been done." The balance and the outstanding arrears when realised will be just sufficient to maintain the existing roads and streets in efficient state of repair and meeting the increased provisions under other heads.

17. With respect to the remark of Government in paragraph 7 of the order, the Municipality ought not, I think, to be saddled with the cost of female education whilst the Government have made it a Provincial charge. But an increased provision to an extent of Rs. 500 can be made under Results Grants, in addition to Rs. 1,000 applied for by the Deputy Inspector, to encourage a great number of the existing pial schools (34) by paying a reduced rate of grant-in-aid taking them under our inspection. The Deputy Inspector, with whom I considered the matter, approves of the course, and recommends a separate Inspecting Schoolmaster being provided, doing away with the contribution to Local Funds to inspect the fifty schools inclusive of female within Municipal limits. His inspection of every school once in two months, as is required for the improvement of its condition, will just occupy his time throughout the year. A further provision of Rs. 360 will make the total additional charge Rs. 860, affording complete aid towards education and inspection.

MADURA,
9th January 1881.

(Signed) V. DORASAWMI AIYAR,
Vice-President.

EXTRACT from the Proceedings of the Madura Municipal Commissioners passed at a Special Meeting held on the 7th January 1881.

PRESENT:

H. J. Stokes, Esq.	President.
M.R.R. V. Dorasawmi Aiyar Avergal.	Vice-President.
Rev. J. Rendall	Commissioner.
M.R.R. T. Ram Row Avergal. . ..	Do.
,, A. Vythilingam Chettiar Avergal,	Do.
,, R. Subramania Aiyar Avergal,	Do.
,, S. Subramania Aiyar Avergal,	Do.
,, C. Sambier Avergal,	Do.
,, Minakshi Naidu Garu,	Do.
,, K. Dorasamier Avergal,	Do.

* * *

2. Read Budget Estimates of the Madura Municipality for 1881-82.

Passed as proposed by the Vice-President.

* * *

5. Proposed that additional bill collectors be entertained for collection of arrears of land rates and house taxes, and resolved that three additional bill collectors to be remunerated by commission on collection with three peons be employed for the rest of the year, as recommended by the Vice-President.

6. Proposal of the Vice-President to introduce a voluntary rate in aid of private scavengering.

The proposals set forth in the Vice-President's memorandum are approved, and will be carried into effect.

7. Proposed that an additional grant of Rs. 500 to be paid as results grants to thirty-four pial schools now unaided, and Rs. 360 to be allotted for an Inspecting Schoolmaster to inspect all the fifty schools in the Municipality, be provided in the next budget.

Passed as proposed. Rs. 50 hitherto paid to Local Fund Board for school inspection will cease to be paid.

(True Extract.)

(Signed) V. DORASWAMI AIYAR,
Vice-President.

Tr.

Madura

Budget for 1881-82

F Sr 15/11/81
F Wr 2148/81

567/29

Recd 31/3

Revenue

Govt. of {188/} Madras.

Finl

1571/81

DISPOSED OF

31 MAR 81

BY G. O. No. 567.

(29)

188 . No.

Nos. 155-157.

Muncl. Budgets. Budget Ests. of Madura Muncy: for 1881/82, reviewed.