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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Financial DEPARTMENT

S/c

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

7th May 1881, No. 792.

Municipal—Budgets.

Read the following papers :—

From A. CRUICKSHANK, Esq., President of the Municipal Commissions, South Arcot, to the Chief Secretary to Government, dated Cuddalore, 23rd February 1881, No. 44 [Current No. 488].

I have the honor to forward, herewith, the Budget Estimate of the Chidambaram Municipality for 1881-82, together with copy of the Vice-President's letter, dated 22nd January 1881, No. 225, submitting it.

2. The regular estimate for the current official year, as made out by the Commissioners, is, under "Receipts," Rs. 23,719, against the budget estimate Rs. 24,660, and under "Expenditure" Rs. 23,674, against the budget estimate Rs. 26,060.

3. The opening balance adopted for the regular estimate for the current official year is the sum of Rs. 765 arrived at by the calculation explained in the concluding part of paragraph 3 of my letter, No. 185, dated 8th November last, reporting on the working of the Municipality during the past official year. This sum added to Rs. 23,719, the estimated receipts during the year 1880-81 according to the regular estimate, gives a total of Rs. 24,484. Deducting therefrom the expenditure of Rupees 23,674, the anticipated closing balance of the current official year is Rs. 810, and this sum has been adopted as the opening balance of the ensuing year 1881-82 for the purposes of the present budget estimate.

4. The receipts for the ensuing year are estimated by the Commissioners to amount to Rs. 16,400 against Rs. 23,719, the regular estimate for the current year, showing a decrease of Rs. 7,319. The decrease is chiefly due to credit having been taken in the budget of the current year for certain contributions from other funds particularized below, which do not recur in the estimate for the ensuing year :—

	RS.
1. By the Local Fund Board for the construction of a Hospital building	2,000
2. By the Local Fund Board for the construction of a Dead-house	310
3. Funded capital consisting of subscriptions originally raised for the construction of the Hospital	4,000
Total	6,310

5. The following statement exhibits the collections expected to be made by the Commissioners during the ensuing year under the several major heads of receipt as

compared with the amounts under these heads in the regular estimate for the current year :—

Items.	RECEIPTS.			
	Regular Estimate for 1880-81.	Estimate for 1881-82.	Increase of Column 3 over 2.	Decrease of Column 3 below Column 2.
1	2	3	4	5
Rates on Houses and Lands	Rs. 7,968	Rs. 7,575	..	Rs. 393
Taxes on Arts, &c.	2,170	2,200	30	..
Taxes and Tolls on Vehicles and Animals	3,473	3,398	..	75
Imperial License Tax and Penalties	325	350	25	..
Surplus Pound Fund	53	60	7	..
Contribution from other Funds—				
(a) On account of Hospital	1,500	1,500	..	..
(b) Do. of Public Works	2,310	..	..	2,310
Fees and Fines (Magisterial)	292	302	10	..
Rent on Houses, Markets, &c.	480	450	20	..
Hospital (Funded Capital with interest)	4,255	25	..	4,230
Miscellaneous	943	540	..	403
Total ..	23,719	16,400	92	7,411

6. No explanation of the variations is given in the statement received from the Vice-President, but the only variation calling for any special remark is the decrease of Rs. 403 under "Miscellaneous." The decrease, however, occurs in the following minor heads, from which no fixed receipts can be expected :—

	Rs.
Sale of sweepings	70
Do. of old materials	20
Do. of avenue clippings	25
Refunds or recoveries	181
Other sundry items	107
Total ..	403

7. The estimate of expenditure as framed by the Commissioners on account of next year is Rs. 22,535 against Rs. 23,674 provided for in the regular estimate for the current year. The expenditure provided for by them in both the above estimates under each major head is compared below :—

No.	Items.	EXPENDITURE.			
		Regular Estimate for 1880-81.	Estimate for 1881-82.	Increase of Column 3 over Column 2.	Decrease of Column 3 below Column 2.
		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
1	New Works—				
	Communications	4,000	..	..	4,000
2	Buildings. { Dispensary .. 4,833				
	{ Dead-house .. 310	5,343	7,830	2,487	..
	{ Latrine .. 200				
3	Repairs—				
	Communications	463	1,200	737	..
4	Miscellaneous, &c.	268	200	..	68
5	Cost to be paid to Local Funds on account of feeder roads	..	1,163	1,163	..
6	Education	1,479	1,548	69	..
7	Sanitation and Medical Services	4,191	3,602	..	589
8	Vaccination	122	135	13	..
9	Death and Birth Registration	122	..	..	122
10	Conservancy	3,513	3,276	..	237
11	Lighting	731	440	..	291
12	Market	20	30	10	..
13	Avenues	250	250	..	..
14	Police charges	1,030	1,080	50	..
15	License Tax	309	333	24	..
16	Establishment	965	978	13	..
17	Contingencies	200	96	..	104
18	Office-rent	84	84	..	..
19	Remuneration to Auditor	100	70	..	30
20	Cost for printing Proceedings	..	120	120	..
21	Miscellaneous	169	100	..	69
22	Tolls	315	..	..	315
	Total ..	23,674	22,535	4,686	5,825

8. The opening balance of, and the estimated receipts during the next official year give a total of Rs. 17,210, while the estimated expenditure is Rs. 22,535, or Rs. 5,325 in excess of the available assets. The deficit is caused by the large amount of outlay required for the construction of the hospital; and, in order to meet it, the Commissioners desire me to apply to Government for a loan of Rs. 5,350, and at the same time to move the Local Fund Board for a further grant of Rs. 4,200 on account of the hospital, as it is utilized by a large number of persons in the taluk residing outside the Municipality. A loan from Government is, however, out of the question, as the Government of India in their Resolution, dated 26th May 1879, No. 747, communicated in G.O., dated 26th June 1879, No. 1202, have announced that, as a rule, loans will no longer be granted from the public treasury to Municipalities and other corporations for the construction of public works and other public purposes, and that in general such bodies must henceforth borrow independently in the money market any money which they may be authorised to raise. If the Local Fund Board agree to give the money asked for, and their proceedings are approved by Government, the deficit above referred to will be reduced to Rs. 1,150, and it will not then be necessary to contract any loan to this extent, as the expenditure to be incurred on the construction of the hospital during the next official year may be conveniently

reduced by that sum, it being provided for in the budget for 1882-83. I am averse to any loan being raised by the Municipality at present, as the money is not very emergently required, and as it would entail further expenditure on the Municipal funds in the shape of interest which may be very high as the loan has to be obtained in the market. The application of the Commissioners for a further grant from Local Funds will be laid before the Local Fund Board for their consideration at their next meeting in the end of this month, and the result reported. I would, therefore, reduce the budget provision under "Buildings" from Rs. 7,830 to Rs. 2,305 for the present.

9. *Grant I.*—The Commissioners provide for an expenditure of Rs. 1,163, being cost of the construction of the feeder road to the Railway station at Chidambaram which branches off from the Natarajaparam road. This road was first constructed by the Local Fund Board, but it was since discovered that it lay within the limits of this Municipality. The Commissioners were, therefore, asked by the Local Fund Board for a reimbursement of this outlay. Hence this provision under Grant No. I. I have little doubt that the Local Fund Board will not press the Municipality for payment of this amount till it is in a position to pay it.

10. The provision made under Grant II, "Education," is Rs. 69 in excess of the regular estimate for the current year. This will be ample.

11. *Grant III—Hospitals and Dispensaries.*—The Commissioners have resolved to effect certain retrenchments in the working charges of the hospital during the next official year, but the Assistant Surgeon in charge strongly protests against their being carried out. The retrenchments proposed are—

	Annual Saving.
	RS.
1. The dispensing with the midwife who now draws Rs. 15 per mensem	180
2. Closing the female ward (for which a rental of Rs. 54 is now paid annually), and placing the female sick along with the male sick in the second apartment of the same building	54
3. Reducing the cost of the diet of the in-patients from Rs. 447 sanctioned for current year to Rs. 350	97

Copies of the Assistant Surgeon's letter to the Commissioners and of their Proceedings thereon are submitted. The midwife is a native caste woman, and the Assistant Surgeon states that she has done good work and her services are appreciated by all classes of people. Under such circumstances, it would be very undesirable to deprive the people of the benefit of her services, nor is it desirable to carry out the other retrenchments contemplated by the Municipal Commissioners and go back instead of forward. The Local Fund Board, if appealed to, might be willing to increase their contribution rather than see the usefulness of this institution impaired. The provision of Rs. 1,200 made by the Commissioners under "Repairs to Communications" might, I think, be reduced considering the state of their finances without any great detriment arising therefrom. It is Rs. 737 more than the regular estimate for the current year, and Rs. 950 more than the original budget estimate. The necessity for such a large increase is not explained. The maintenance of the trunk road, the metalling of which is expected to be completed by the end of this official year, is the only additional cost which the Municipality would have to incur under this head over and above the ordinary grant, Rs. 250, under this head, and I have little doubt but a provision of Rs. 600 will meet all requirements. The excess (Rs. 600) is thus available for utilization for other purposes, and I would recommend that of this sum Rs. 350 be transferred to Grant III, to render it unnecessary for the Municipality to carry out the three retrenchments above noticed.

12. No allotment has been made by the Commissioners for the registration of births and deaths, as they are of opinion that it can be arranged to have the work done by one of the office clerks, and accordingly they have resolved to dispense with the services of the present Special Registrar. The registration of births and deaths cannot be entrusted to an office clerk as proposed, as it involves out-door work, and would occupy the whole or the greater part of the clerk's time if he discharge his

duties properly. Moreover, persons coming to the Registrar's office to report births and deaths would have to wait till the clerk could find time to register the requisite particulars, and this would often put them to much inconvenience. Further, accuracy and completeness in the record of these statistics are of very great importance, and they cannot be attained unless there is a special officer for the work. Under these circumstances, it seems unadvisable to adopt the proposal of the Commissioners. The cost under this head is only Rs. 144, and can be met from the savings pointed out in the preceding paragraph.

13. The amendments proposed by me may be summed up as follows:—

Items.	As proposed by Commissioners.	As proposed by me.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Buildings	7,830	2,305	..	5,525
Repairs to communications	1,200	600	..	600
Sanitation and Medical Services	3,602	3,952	350	..
Registration of Births and Deaths Establishment	..	144	144	..
Total	12,632	7,001	494	6,125

14. The provision under "Expenditure" will then be reduced from Rs. 22,535 to Rs. 16,904, which will leave a balance of Rs. 306 at the end of the year.

ENCLOSURE No. 1.

From S. VENKATASOBBIAH, Vice-President of the Municipal Commission, Chidambaram, to the President of the Municipal Commissions, South Arcot, dated 22nd January 1881, No. 225.

I have the honor to submit, herewith, the Budget Estimate of Chidambaram Municipality for 1881-82.

2. The opening balance for the current year is taken to be Rs. 765 (*vide* paragraph 2 of your letter, No. 182, dated 9th November last). The receipts according to the regular estimate come up to Rs. 24,484 including the opening balance, while the expenditure on the same calculation amounts to Rs. 23,674, leaving the closing balance of Rs. 810 to commence the next year with.

3. *Rates and Taxes.*—The rates on houses and lands are anticipated to amount to Rs. 7,575 against Rs. 7,968 shown in the regular estimate, which includes arrears of previous years nearly amounting to Rs. 400, which is expected to be collected before the close of the current official year.

4. *Tax on Arts.*—It is anticipated that the receipts under this item will amount to Rs. 2,200, which very nearly tallies with the figure shown in the regular estimate.

5. Tax on vehicles and animals and the registration of carts are expected to yield Rs. 1,048 against Rs. 1,033 shown in the regular estimate.

6. The revenue from tolls is estimated to amount to Rs. 2,300 deducting the usual Local Fund contribution.

7. License Tax is anticipated to yield Rs. 350.

8. The usual contribution from Local Fund Board of Rs. 1,500 for the maintenance of the Dispensary has been entered in the budget.

9. *Rents of Houses and Markets.*—Vegetable and fish markets are anticipated to realise Rs. 450 against Rs. 430 shown in the regular estimate.

10. Credit has also been taken in the budget on account of the following items:—

	RS.
Surplus Pound Fund	60
Magisterial Fees and Fines	100
Demand Notice Fees	100
Fees for temporary erections on occasions of festival ceremonies	100
Fees for renumbering carts	2

11. Hospital receipts have been put down at Rs. 25 expected to be realised from the sale of medicine and other property belonging to the hospital.

12. Other miscellaneous receipts are anticipated to amount to Rs. 540 as detailed below:—

	RS.
School fees	120
Sale of sweepings	100
Sale of old materials	20
Sale of avenues	50
Sale of fish	200
Other sundry receipts	50

13. The entire receipts from all sources are thus expected to aggregate to Rs. 16,400.

14. *Expenditure—Grant I—Public Works—New Works—Communications.*—No provision has been made under this item, as the Commissioners have not had sufficient funds at their disposal, they being necessitated to spend a very large sum towards the hospital construction during the next year.

15. Rs. 7,830 under "Buildings" are provided for the completion of the hospital construction in addition to Rs. 5,143 likely to be spent on this account before the close of the current official year, the Local Fund Engineer in charge of the work having requested the Commissioners to allot the balance of the estimate in the next year's budget. The amount of estimate as prepared by him is Rs. 11,100, and the additional amount provided for is intended for the cost of the site and the remuneration to be paid to him for preparation of the plan and estimate and for complete executive superintendence.

16. *Repairs—Communications.*—Rs. 1,200 under this head are intended for the maintenance of the trunk road that is being metalled up and other streets and lanes of the town, and Rs. 200 under "Miscellaneous" are set apart for the repair of a few dust-bins and some of the tunnels which are in bad order.

17. The sum of Rs. 1,163 under the head of "Cost to be paid to Local Fund Board" in this grant is provided for the payment of the cost incurred by that Board in forming the railway feeder road that branches off from the Natarajapuram road (*vide* Resolution, No. 1, of the Proceedings of the Commissioners at their meeting held on the 14th August 1880).

18. No provision has been made under the head of Establishment in this grant, as the Commissioners have deemed it unnecessary to maintain a separate establishment owing to the low finances of the Municipality and resolved to dispense with the services of the Road Superintendent, as the Sanitary Inspector can conveniently look after this man's duties without prejudice to his sanitation work.

19. The total expenditure under Grant I is thus anticipated to amount to Rs. 10,393.

20. *Grant II—Education.*—Rs. 798 under the head of Establishment will be spent as follows:—

Municipal Anglo-Vernacular School.						RS.	A.	P.
Head Master	..	..	..	..	..	13	0	0
Three Assistant Masters on 10 rupees each	..	..	..	..	..	30	0	0
One Peon	..	..	..	..	..	1	8	0
Total ..						44	8	0 per mensem.
						534	0	0 per annum.
Girls' School.						RS.	A.	P.
One Master	..	..	..	..	..	10	0	0
One Mistress	..	..	..	..	..	10	0	0
One maid servant	..	..	..	..	..	2	0	0
Total ..						22	0	0 per mensem.

or Rs. 264 per annum. Rs. 200 under the head of Contingencies are provided to cover the rent of the school-buildings and other contingent expenses including the cost of prize books to be distributed among the lads and girls of the two institutions. Twelve boys of the Anglo-Vernacular School have passed the Upper Primary Examination and nineteen the Lower Primary. Both the schools are working satisfactorily under the able management of Commissioner M.R.Ry. S. Kistnamachariar, B.A.

21. The sum of Rs. 400 is provided for on account of results grants, and Rs. 150 on account of the usual contribution to the Local Fund Board for inspectorate. The total expenditure under this grant is anticipated to amount to Rs. 1,548.

22. Rs. 7,013 are allotted under Grant III. Rs. 3,602 for Medical Services, Rs. 135 for Vaccination, and Rs. 3,276 for Sanitary purposes. The details of establishment under "Hospital" and "Conservancy" are given in the Statement II-B hereto appended. It is to be observed in connection with this item that the Commissioners have resolved to dispense with the services of the Registrar of Births and Deaths and the midwife attached to the Dispensary, as it is deemed that the duties of the former can be conveniently managed by one of the clerks in the office establishment in addition to his own work, and that the latter's services are resolved to be temporarily dispensed with, as there seems to be no sufficient work for her, the people not appreciating her services much. All the Commissioners except M.R.Ry. Parasurama Naiker, Assistant Surgeon in charge of the Civil Dispensary, in consideration of the low finances of the Municipality have also resolved upon reducing the number of in-patients from ten to five during the next year, and to reduce the salaries of four of the servants of the Dispensary as detailed below:—

	Present Salary, Per Mensem.			Proposed, Salary.		
	RS.	A.	P.	RS.	A.	P.
Waterman	5	0	0	3	0	0
Cook	6	0	0	4	0	0
Female Ward Cooly	4	0	0	3	0	0
Toty	5	0	0	3	8	0

23. The particulars of expenses under Grant IV call for no special remarks, the total cost being Rs. 2,133 as detailed below:—

Lighting charges Rs. 440, Market contingencies Rs. 30, Avenues Rs. 250, Police charges Rs. 1,080, and License Tax Rs. 333. Rs. 30 under "Market Contingencies" are intended for the repair of the vegetable market, a temporary shed of palm leaves, a pukka building not having been constructed owing to want of funds.

24. The total expenditure under Grant V is anticipated to amount to Rs. 1,448.

Rs. 100 under the head of "Miscellaneous" in this grant are intended for the payment of charges to be incurred by this Municipality for the upkeep of the establishment in Government office for checking Local Fund and Municipal accounts, to pay the *teerwa* for the new burial and cremation ground purchased by the Commissioners, and to cover the cost of certain printed forms required for the office.

25. The total expenditure under all grants, as detailed above, is anticipated to aggregate Rs. 22,538, whereas the receipts from all sources including the balance are expected to amount to Rs. 17,210. This leaving a deficit of Rs. 5,328, the Commissioners have unanimously resolved upon requesting the President to apply to Government for a loan of Rs. 5,350 to be repaid in three instalments.

EXTRACT from the Proceedings of the Municipal Commissioners of Chidambaram at their Meeting held on the 29th January 1881.

Read letter, No. 7, dated 22nd instant, from the Assistant Surgeon in charge of the local Civil Dispensary offering objections on the proposed curtailments in the medical charges during 1881-82.

The Commissioners observe that a reduction was proposed not only in this item but also in several others. They paid a careful attention to the low finances of the Municipality, and, after mature consideration, they were obliged to make all possible reductions, notwithstanding which they have been forced to borrow a large sum. The Assistant Surgeon's suggestion that, as the Commissioners have resolved to borrow a certain sum, an additional amount may be borrowed to maintain his department without a reduction does not seem desirable to them, because they consider it their duty to use all possible economy, and have consequently resolved to dispense the services of the Registrar of Births and Deaths and the Road Superintendent, and to put off to make provision for the following very important works, viz.:—

- (1.) Completion of the metalling of the trunk road.
- (2.) Repairing the Ilamayakkinar Tank in the centre of the town, for which a respectable resident has already offered to contribute about Rs. 4,000, being a third of the sum needed for its repair, and even now prepared to pay a moiety of the expenditure. This was considered a very good work by the late President, Mr. J. H. Garstin (*vide* his letter, No. 118, 20th October 1876, to the late Vice-President).
- (3.) Construction of the vegetable market.
- (4.) Construction of tunnels in several places absolutely needed.
- (5.) The purchase of rubbish depôt.

The above are works purely relating to the town improvement. The dispensary was opened for in-patients only about a year ago, and not since the introduction of the Municipality,

The charge under this item is very heavy, about 25 per cent. of the Municipal revenue being spent for the maintenance of the dispensary. The Commissioners cannot, therefore, allot for medical charges more than what has been put down in the budget already submitted, in which provision has been made to admit very poor in-patients absolutely requiring help, and which they consider sufficient for the maintenance of such invalid paupers.

As regards the Assistant Surgeon's complaint about the reduction in the pay of the Hospital Establishment amounting to Rs. 78, the Commissioners consider that the sum of Rs. 400 provided in the budget for "Medicines and Supplies" be reduced to Rs. 322, the saving thus effected being spent to cover the salary of the establishment without reduction.

As regards midwife, the Commissioners are still of opinion that her services may be dispensed with for the present, as the services of the female nurse now employed to attend upon in-patients can be conveniently utilized for the purposes pointed out by the Assistant Surgeon in the latter portion of paragraph 5 of his letter.

And, as regards cooking shed, the Commissioners regret to observe that the Assistant Surgeon has committed a mistake totally. They not at all propose a shed for cooking near latrines in the backyard, as they opined that one of the three rooms in the second compartment may be used for cooking purposes.

(Signed) S. VENKATASOBBIAH,
Vice-President.

From Assistant-Surgeon PARASARAMA NAIKER, in charge of Civil Dispensary, Chidambaram, to the Vice-President of the Municipal Commission, Chidambaram, dated 22nd January 1881, No. 7.

As requested personally, at the budget meeting held on Sunday the 16th instant, to give my opinions and objections in writing on certain medical reduced items, I have the honor to offer the following observations and objections, for communication to the President as suggested, on the proposed curtailments in the medical charges to be incurred during the official year 1881-82.

Sanctioned Expenditure for 1880-81.				Expenditure proposed by me for 1881-82.	Retrenchment resolved upon for 1881-82.
	RS.	A.	P.	RS.	RS.
I. Dieting Charges	447	6	11	700	350
II. The Salaries of Establishment ..	236	0	6	240	78
III. House-rent for the female ward ..	54	0	0	54	60
IV. Furniture				100	50
V. Midwife	180	0	0	180	180
Total	917	7	5	1,174	718

The items noted in the margin regarding which a reduction of expenditure has been decided upon are the following, and the savings which it is proposed to effect thereby amount only to about Rs. 718 as a setoff against a deficit of Rs. 5,350 :—

- I. The dieting charges of in-patients.
- II. The salaries of certain establishment.

III. Closing the female ward and placing the female sick along with the male sick in the second apartment of the same building.

IV. Constructing a hut in the small compound of the same building for cooking close by the side of two latrines for both male and female sick, and also erecting tatties for both the male and female sick.

V. Dispensing away with the services of the native caste midwife.

1. On frequent representations from time to time of the difficulty and inconvenience arising from the want of a provision to admit for in-door treatment very poor and helpless cases as well as those sent in by the Police and the Magistracy, and at the suggestion of Dr. Cornish, the then Sanitary Commissioner, whose proceedings was communicated by Government for the information and guidance of the Municipality, the Municipal Commissioners, at their meeting held on 31st May 1879, resolved, after mature consideration, to open the institution for in-patients, the second apartment of the building being used for the treatment of the male sick, and the opposite house taken on rent to accommodate the female cases. From the 15th November 1879, the date on which effect was given to this resolution to the close of the past year, the number of in-patients treated and dieted came up to 208. A gradual increase is being daily noted in the number of the necessitous poor thus taken in, that is, that require medical and surgical aid and food; to the refuse to admit men in such extremely helpless cases, which, in fact, would be the result of the proposed reductions, will, to a great extent, not only detract from its usefulness, but tend to retard, I fear, the future progressive popularity of the institution. I would, therefore, urge a reconsideration of the subject on the part of the members who have taken actual and personal interest in

the working of the dispensary by witnessing its operations, especially as the sum required is a mere trifle when compared with other heavy items of expenditure.

2. To reduce the salaries of the cook, waterman, nurse, and toty is not desirable, as I find from experience that it is absolutely difficult to get servants, especially for hospital work, which, as the general impression goes, is considered very mean and disagreeable; each one of them has distinct duties to do, and if their duties are to be efficiently well done, the offer of a decent pay as an inducement is unavoidable and indispensable. The welfare and well being of an institution of this kind depend solely upon the efficiency and strength of its servants. The toty who gets Rs. 5 now is to get by the proposed reduction Rs. 3-8-0 per mensem, and the cook, waterman, and nurse would have to work on lower pay than they get now, Rs. 4, 3, 3, respectively. I cannot say whether it would be at all possible to procure the services of proper men for these places, if at all, on such stinted scale of pay. They like it better to be employed as cultivators, railway or road coolies or on daily wages, &c., than to work in hospital.

3. To place the female sick along or by the side of the male patients in the same building is wholly improper, and it is against the views of Medical authorities, who are sure to condemn and visit with their strongest disapproval any steps taken to place them together in a building whose measurement is about thirty-three by twenty-four feet, though the Commissioners that were present on the occasion expressed their opinion that this can be done so without objections and inconvenience.

4. To build a hut for cooking in the same compound where the male and female latrines and two bath-rooms are to be erected is very objectionable, as the compound is very small (about fifty-four by fifty-one feet), and the people, the patients, and the Medical authorities cannot like the arrangement on general and sanitary grounds. In addition to these a portion of the ground is, as the Commissioners are aware, being utilised for conducting *post mortem*.

5. The Municipal Commissioners that were present at a meeting held on the 25th November 1876, finding an urgent necessity there was for the services of a midwife in this large populous town to prevent the mortality of child-birth cases caused by entrusting the lives of females in labor to ignorant classes of country midwives, resolved to send for one from the Lying-in Hospital, Madras, through the President. After her arrival she has attended on several cases of labor, both natural and difficult, and her services are being gradually appreciated by all classes and ranks of people. The female patients that come to the hospital more freely express their feelings and complaints, without shame, bashfulness or hesitation, to her, and, this being communicated to me, their ailments are immediately attended to. To deprive the public in general of this boon will be a great hardship and good loss, which, I think, the President or Government will not allow to pass without being noticed, especially at present, when each dispensary is provided with a midwife to attend to the wants of the people in obstetric cases.

In conclusion, I beg to state that Rs. 718 is not a large sum that should be cared for by the Municipality when the several advantages and benefits accruing from them are taken into consideration. If this sum cannot be procured, at least the Local Fund Board may be moved to allot it annually, as most of the in-patients treated are persons coming from outside the Municipal limits. If this is impracticable this trifling sum I can suggest may be borrowed with the loan from Government which the Municipal Commissioners intend to do for the construction of the hospital buildings.

From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated 23rd February 1881, No. 248 [Current No. 479].

I have the honor to report, for the information of Government, that a sum of Rs. 3,563 has been set apart by the Chidambaram Municipality for sanitary purposes for the year 1881-82. This gives a percentage of 20.7 on income, and may be accepted as ample for the purposes for which it is intended. The greater portion of the allotment is to be devoted for conservancy, leaving Rs. 153 and Rs. 50 for festival expenses and repairing dust-bins and tunnels, respectively. No provision has been made for drainage and construction of latrines, of which the town would appear to be much in need of.

2. Rs. 135 are allotted for vaccination. The Commissioners employ only one second-class vaccinator on Rs. 10 a-month, and Rs. 15 are set apart for contingencies. The provision appears to me to be insufficient, more especially as vaccination in general, and infantile vaccination in particular, I have found to be backward in Chidambaram.

From A. CRUICKSHANK, Esq., President of the Municipal Commissions, South Arcot District, to the Chief Secretary to Government, dated 9th March 1881, No. 56 [Current No. 648].

With reference to paragraph 8 of my letter, No. 44, of the 23rd ultimo, submitting the Budget Estimate of the Chidambaram Municipality for the ensuing official year, I have the honor to report that the request of the Commissioners for a further grant of Rs. 4,200, on account of building an hospital, from Local Funds was considered at the meeting of the Local Fund Board held on the 28th ultimo, and that the Board have

* Vide copy of Resolution, No. 19 (enclosed).

	RS.
Amount of estimate for hospital including dead-house ..	11,100
Compensation for land	763
Remuneration to Local Fund Engineer	1,110
Total ..	12,973
Half of this total amount	6,486
Amount already paid by Local Fund Board	2,310
Remainder to be paid	4,176
or 4,200 in round figures.	

agreed to pay a moiety* of the cost of constructing it. The contribution the Local Fund Board will have to pay will be about Rs. 4,200, as detailed in the margin, besides what they have already paid.

2. The amount will be provided for in the Supplemental Budget of the South Arcot Circle for 1881-82.

ORDER THEREON, 7th May 1881, No. 792.

The estimated receipts and charges of the Chidambaram Municipality for 1881-82 are contrasted below with the sanctioned and regular estimates for 1880-81:—

RECEIPTS.			
	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balance brought forward	7,910	7,970	7,570
Rates on Houses and Lands, at 7½ per cent. ..	3,000	2,170	2,200
Taxes on Arts, at Schedule rates	650	650	650
Taxes on Vehicles and Animals, at Schedule rates.			
Registration of Carts, at one rupee per cart for the half-year	350	390	400
Tolls, at three-fourths D Schedule rates	2,000	2,380	2,300
Licenses	50	60	50
License Tax	1,000	350	350
Assignments by Government	70	50	60
Contribution from Local Funds	4,460	3,810	5,700
Fines and Fees	270	290	300
Endowments	4,100	4,250	30
Miscellaneous	800	1,290	990
Total ..	24,660	24,420	21,260

CHARGES.			
	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	4,000	4,000	6,510
Buildings	7,160	5,340	
Repairs—			
Communications	250	460	600
Sanitary and Miscellaneous	50	50	200
Establishment	180	170	
Tools and Plant	50	50	
Contributions to Local Funds			1,160

CHARGES—continued.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT II.			
Municipal Schools	800	980	1,000
Results Grants	200	350	400
Inspection (Contribution)	150	150	150
GRANT III.			
Hospitals and Dispensaries	4,160	4,060	3,870
Medical College	110	110	80
Sanitary Inspection		110	80
Vaccination	130	120	140
Registration of Births and Deaths	140	130	140
Conservancy	3,630	3,510	3,280
GRANT IV.			
Lighting	740	730	440
Markets		20	30
Avenues and Watering Roads	250	250	250
Police	1,040	1,030	1,080
License Tax	930	310	330
GRANT V.			
Supervision and Management	1,440	1,830	1,450
Balances	750	660	70
Total ..	24,660	24,420	21,260

2. The incidence of taxation, according to the Regular Estimate, excluding Tolls, is Annas. 11 and Pies. 7 per head. The taxation still open to the Municipality under the law and as yet unutilised is one rupee of the maximum fee for registration of carts and one-fourth of the schedule rates under Tolls. The assets of the Municipality on the 31st March 1880 amounted to Rs. 6,531. There were no unpaid liabilities on that date.

3. In the Regular Estimate the opening balance is taken at the figure given by the President in his report for 1879-80. This is accepted subject to any orders that may be issued hereafter on the accounts of that year. A sum of Rs. 63 is erroneously included in the receipts as remuneration for collecting License Tax instead of being simply deducted from the amount to be paid to Government. It should be struck out from the Regular Estimate. The budget figure, Rs. 110, should be adopted in the Regular Estimate as contribution for the Medical College; and a similar provision made for "Sanitary Inspection." The Regular Estimate is otherwise correctly prepared, and calls for no remark.

4. The receipts under "Contribution from Local Funds" in the Budget for 1881-82 will be raised from Rs. 1,500 to Rs. 5,700 to provide for the grant by the Local Fund Board of half the cost of the Hospital building.

5. Compared with the Regular Estimate for 1880-81 the estimate for 1881-82 shows a decrease of Rs. 400 under Land and House rate, due to the anticipated absence of arrears in the latter year.

6. A provision similar to that for the Medical College should be made for Sanitary Inspection. The note to Statement II showing the position of the Municipality should have been omitted, it being intended for submission only with the annual report and accounts.

7. The reduction made by the President in the allotment for "Buildings—New Works" from Rs. 7,830 to Rs. 2,305 is no longer necessary, the Local Fund Board having since consented to pay half the cost of the Hospital building. The allotment will stand at Rs. 6,510. The grant for repair of roads is passed at Rs. 600. The provision of Rs. 1,160 under "Contribution to Local Funds" for repayment of the cost incurred by the Local Fund Board in the construction of the railway feeder

road is noted, as also the proposal to dispense with the services of the Road Superintendent. The educational charges are fully explained by the Vice-President. The Government agree with the President that it is undesirable to carry out the retrenchments proposed by the Commissioners in the Hospital charges, and that a separate clerk for the registration of births and deaths is necessary. The remarks of the Sanitary Commissioner regarding the provision for Sanitation and Vaccination will be communicated to the Commissioners for attention.

8. The unallotted balance provided in the budget is very small, being only Rs. 70. The Government, however, note the President's statement in paragraph 9 of his letter that the Local Fund Board will not press for the payment of Rs. 1,163 due to them from the Commissioners.

9. With these remarks, the Right Honorable the Governor in Council passes the Budget of the Chidambaram Municipality for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Chidambaram.

- „ Revenue Department.
- „ Board of Revenue.
- „ Surgeon-General with the Government of Madras.
- „ Sanitary Commissioner for Madras.
- „ Director of Public Instruction.
- „ Accountant-General.
- „ Inspector-General of Police.
- „ President of the Local Fund Boards, South Arcot District.