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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

FINANCIAL DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

26th May 1881, No. 928.

Municipal—Budgets.

Read the following paper :—

From J. GROSE, Esq., President of the Municipal Commission, Nellore, to the Chief Secretary to Government, dated Nellore, 11th April 1881, No. 3 [Current No. 962].

I have the honor to submit herewith the Budget Estimates of receipts and charges of the Nellore Municipality for the year 1881-82.

2. *Regular Estimate for 1880-81.*—The regular estimate for 1880-81, prepared with reference to the actual collection of the first eleven months, and the probable collection of the twelfth month is Rs. 30,737, showing a decrease of Rs. 1,246 when compared with the actuals of 1879-80, and a decrease of Rs. 4,573 when compared with the sanctioned estimate of 1880-81. The decrease in comparison with the actuals of 1879-80 being small needs no remark. The decrease of Rs. 4,573 in comparison with the sanctioned estimate of 1880-81 is due to the fall in receipts of Rs. 1,000 in Rates on Houses, of Rs. 2,300 in Taxes on Arts, of Rs. 2,160 in Imperial License Tax, of Rs. 97 in Surplus Pound, and of Rs. 110 in Miscellaneous Receipts, and to the increase in Receipts, in Rates on Lands, and a few other items amounting to Rs. 1,096 :—

Items.	Actuals of 1879-80.	Estimate for 1880-81.	
	RS.	Sanctioned.	Regular.
Rates on Houses	7,971	9,000	8,000
Rates on Lands	947	1,000	1,258
Tax on Arts	..	4,000	1,700
Taxes on Vehicles and Registration of Carts ..	1,867	2,150	2,149
Taxes on Animals	810	850	948
Tolls	3,000	3,000	3,160
Licenses under Sections 106, 123, 125, 130, 131, and 136	685	600	823
Imperial License Tax	3,312	3,500	1,340
Remuneration from Government for Imperial License Tax collection	234	..	31
Contribution from Provincial Funds on account of Langerkhana	2,940	2,940	2,940
Contribution from Local Funds on account of Schools, Medical Establishment, and Lying-in Hospital	5,054	5,810	5,910
Fees and Fines under Section 17 and Bye-laws.	124	160	160
Surplus Pound Fund	140	150	53
School Fees	316	300	361
Endowments, Interest, and Private Donations ..	1,025	1,500	1,656
Recoveries from Government on account of Medicines	2,849	..	..
Recoveries from Ongole Municipality and others for advances made	191	30	38
Miscellaneous Receipts	518	320	210
Total	31,983	35,310	30,737

3. *Rates on Houses.*—The decrease of Rs. 1,000 in the regular estimate in this item is due partly to the paucity of tenants for bungalows in the town which caused

a number of them to be vacant for a portion of the year, and partly to a portion of the arrears of rates on houses remaining to be collected. These circumstances materially affected the revenue under this head.

4. *Taxes on Arts.*—When the estimate for 1880-81 was prepared it was calculated that every person exercising any of the arts, professions, trades or callings specified in the Schedule B annexed to Act III of 1871 would be liable to the rates mentioned in the said schedule without reference to his individual income, and this interpretation of Section 58 was the cause of the provision of Rs. 4,000 in the budget under this item. Subsequently on a representation to Government that this interpretation of the section would be very harsh, and therefore not justifiable, the Government in their Order, No. 2297, dated the 8th December 1880, ruled that the Commissioners, under Section 38 of the Act, have power to exempt in whole or in part, if necessary, from the payment of the tax any person according to his individual means. Thereupon the Commissioners exempted some wholly and some partially. These entire and partial exemptions are the main causes of the large decrease of Rs. 2,300 in this item.

5. *Imperial License Tax.*—The old License Tax Act III of 1878, under which all incomes above Rs. 200 were liable to the tax, was in force when the Budget Estimate for 1880-81 was prepared, and Rs. 3,500 was therefore provided for under this item. The amended Act VI of 1880, under which all incomes below Rs. 500 are exempt from the tax, came into force on the 1st April 1880, and hence the large decrease of Rs. 2,160 under this head.

6. *Surplus Pound Fund.*—The decrease of Rs 97 in this item is due to the late beginning of agricultural operations, owing to the want of timely rains in the early part of the year.

7. *Miscellaneous Receipts.*—In the year 1880-81 there has been no sale of Municipal sweepings which generally bring in a large portion of the income under this head. This may be said to be the cause of a decrease of Rs. 110 in this item. The Municipal sweepings were utilized in filling up some pits in the town.

8. *Rates on Lands.*—There has been an increase of Rs. 258 in the regular estimate of 1880-81 under this head, due partly to the collection of arrears of 1879-80 and partly to the revision of the assessment on lands which was made during the second half of the year.

9. *Tolls.*—The estimate for 1880-81 was entered at Rs. 3,000, the amount for which the toll-gates contract was sold in 1879-80. But when the contract for 1880-81 was sold, the amount realized was Rs. 3,160 which is entered in the regular estimate.

10. *Licenses under Sections 106, 123, &c.*—The increase of Rs. 223 in this item is due to the increased number of licenses taken for the exercise of offensive and dangerous trades. The slight increase in other items needs no remark.

11. *Regular Estimate of Charges for 1880-81.*—The charges sanctioned for 1880-81 are Rs. 35,670. But the charges with reference to the actual expenditure incurred in the first eleven months and the probable amount that will be spent in the twelfth month are Rs. 31,552 showing a decrease of Rs. 4,118 as detailed below:—

Items.	Actuals of 1879-80.	Estimate for 1880-81.	
		Sanctioned.	Regular.
	RS.	RS.	RS.
Grant I—Public Works	2,071	2,650	1,850
Grant II—Education	3,066	4,060	3,000
Grant III—Sanitation, &c. .. .	13,540	13,980	15,200
Grant IV—Lighting, &c. .. .	10,345	11,390	7,600
Grant V—Head Office Establishment ..	3,006	3,000	3,315
Remission to Toll-Gate Contractors under G.O., No. 2363, dated 13th December 1879 ..	..	590	587
Total ..	32,028	35,670	31,552

12. *Grant I.*—The decrease of Rs. 800 under this head in the regular estimate is due to the amounts noted below, provided for in the Budget Estimate for 1880-81, not being utilized:—

New Works.		RS.
Communication	..	100
Buildings	..	100
Repairs.		RS.
Buildings	..	100
Drainage	..	100
Total ..		400

and to only very small portion, viz., Rs. 38, being spent out of the budget provision of Rs. 450 for the following works:—

	Budget Provision.	Amount Spent.
	RS.	RS.
New Works—		
Drainage	200	30
Repairs—		
Education	50	3
Sanitary—Miscellaneous	200	5
Total ..	450	38

13. *Grant II.*—The large decrease of Rs. 1,060 in Grant II is due to the abolition of the east Municipal School, and to the reduction in the establishment of the west Municipal School, owing to its amalgamation with the Local Fund Normal School, started about the middle of the year, and to the payment of a smaller amount as Result Grant, and to the non-purchase of furniture which was provided for in the Budget of 1880-81.

14. *Grant III.*—The particulars of the sanctioned and regular estimates under each of the major heads comprising Grant III are given hereunder:—

	Sanctioned Estimate.	Regular Estimate.
	RS.	RS.
Hospitals and Dispensaries	5,120	6,760
Lying-in Hospital	2,100	2,040
Vaccination	200	180
Registration of Births and Deaths ..	250	246
Conservancy	6,310	5,974
Total ..	13,980	15,200

15. The differences between the sanctioned and regular estimates of 1880-81 under the heads of Lying-in Hospital, Vaccination, and Registration of Births and Deaths are very small and call for no remark.

16. The large increase of Rs. 1,640 in the item Hospitals and Dispensaries is due to the payment in 1880-81 of Rs. 2,370 on account of cost of medicines supplied in 1879-80 and 1880-81, while the Budget Estimate for the year was only Rs. 500; to the payment of Rs. 340 on account of contribution to Madras Medical College, while the budget provision was only Rs. 190; and to the saving of expenditure, amounting to Rs. 417, under the heads of Diet of Patients and Sundries.

17. The decrease of Rs. 336 in the regular estimate under the head of Conservancy is owing to the non-entertainment of the additional establishment for which provision was made in the Budget Estimate for 1880-81.

18. *Grant IV.*—The charges which fall under this head are compared below :—

	Sanctioned Estimate.	Regular Estimate.
	RS.	RS.
Lighting	800	591
Langerkhana	2,640	2,200
Water Pandals	250	273
Destroying Dogs	50	23
Toll-gate Contingencies	10	..
Police Contribution	4,400	3,193
License Tax, Imperial	3,240	1,320
Total	11,390	7,600

19. The differences between the sanctioned and regular estimates under the heads, Water Pandals, Destroying Dogs, and Toll-gate Contingencies call for no remark.

20. *Lighting.*—The expenditure of Rs. 300 only out of the budget provision of Rs. 512 under the head of Contingencies is the cause of the decrease of Rs. 209 in this item.

21. A smaller number of paupers were fed at the Langerkhana in the year 1880-81, and hence the decrease of Rs. 440 in the regular estimate under this head.

22. The decrease of Rs. 1,217 in the Police contribution is owing to the non-adherence to the sanctioned scale of the Municipal Police Establishment.

23. The decrease in the Imperial License-tax is due to the cause explained in paragraph 5 *supra*.

24. *Grant V.*—The excess expenditure of Rs. 312, shown in the regular estimate under Grant V, is due to the increased expenditure on account of contingencies, to the grant of remuneration to the Nuisance Inspector, for remeasuring and revising the assessment on houses, and to the charges incurred on account of the Census.

25. The opening balance of 1880-81 is Rs. 982. Adding to this Rs. 30,737 the regular estimate of receipts, and deducting from the total the regular estimate of charges amounting to Rs. 31,552, there will be a balance of Rs. 167 in favor of the Municipality at the beginning of 1881-82.

26. *Budget Estimate for 1881-82—Receipts.*—The receipts for 1881-82 are estimated at Rs. 34,263, showing an increase of Rs. 3,526 over the regular estimate of 1880-81 amounting to Rs. 30,737 :—

Items.	Regular Estimate of 1880-81.	Budget Estimate of 1881-82.
	RS.	RS.
1. Rates on Houses	8,000	10,000
2. Rates on Lands	1,258	1,500
3. Taxes on Arts	1,700	2,000
4. Taxes on Vehicles and Registration of Carts	2,149	2,200
5. Taxes on Animals	948	900
6. Tolls	3,160	3,850
7. Licenses under Section 106, &c.	823	800
8. Imperial License Tax	1,340	1,400
9. Remuneration from Government for License Tax collection	31	140
10. Contribution from Provincial Funds for Langerkhana	2,940	2,940
11. Surplus Pound Fund	53	70
12. Contribution from Local Funds on account of Schools, Medical Establishment, and Lying-in Hospital	5,910	5,800
13. Fees and Fines under Section 17 and Bye-laws	160	160
14. School Fees	361	360
15. Endowments, Interest, and Private Donation	1,656	1,500
16. Recoveries from Government on account of Census	..	350

Items.	Regular Estimate of 1880-81. RS.	Budget Estimate of 1881-82. RS.
17. Recoveries from Ongole Municipality and others for advances made	38	30
18. Miscellaneous Receipts	210	250
19. Rent on Houses, &c., Municipal property	..	12
Total	30,737	34,263

The increase is largely in the items Nos. 1, 2, 3, 6, and 16, and is due to the causes explained below.

27. *Rates on Houses.*—Rs. 2,000 over the regular estimate of 1880-81 is provided for in the budget, because all the bungalows in the town are now occupied, and because a large portion of the arrears of 1880-81 remains to be collected in 1881-82.

28. *Rates on Lands.*—The increased provision under this head is due to the adoption of the settlement assessment on cultivated lands within the Municipal limits for the purpose of calculating the rates payable thereon, and to the rating of some lands within the Municipal limits, which have escaped assessment in previous years.

29. *Taxes on Arts.*—Rs. 300, more than the regular estimate of 1880-81, is provided for in the Budget of 1881-82, as there are arrears of 1880-81 remaining to be collected in the current year.

30. *Tolls.*—The actual amount realized at the sale of the toll-gate contract for 1881-82 is entered in the budget, and hence the increase in this item.

31. *Recoveries from Government on account of Census.*—A provision of Rs. 350 is made under this head in the Budget of 1881-82, as the Government in their Order, No. 1005, dated 23rd August 1880, sanctioned the proposal of the Board to pay half the cost of the Census in the Municipalities.

32. *Charges.*—The charges for 1881-82 are estimated at Rs. 34,211, which is more than the regular estimate of 1880-81 by Rs. 2,659. This large increase is owing to the provision in the Budget of 1881-82 of the amounts noted below :—

	RS.
Purchase of a site for Mahomedan Burial-ground	300
Census expenditure	700
Refunds to house-owners as their claims have been unsettled for some years	500
Cost of Conservancy Carts	700
Cost of Burners for the Municipal lights as the present burners have become almost unserviceable	300
Cost of Municipal Lamp-posts	200
Increased pay for the 1st and 2nd Clerks and the entertainment of a 3rd Bill Collector	276
Total	2,976

33. Hereunder are compared the charges according to the Regular Estimate of 1880-81, and the Budget Estimate of 1881-82 :—

Items.	Regular Estimate for 1880-81. RS.	Budget Estimate for 1881-82. RS.
Grant I—Public Works	1,850	2,000
Grant II—Education	3,000	3,400
Grant III—Sanitation	15,200	14,900
Grant IV—Lighting, &c.	7,600	9,428
Grant V—Office Establishment	3,128	3,683
Remission to Toll-gate Contractor	587	..
Cost of Mahomedan Burial-ground	..	300
Census Charges	187	500
Total	31,552	34,211

34. *Grant I.*—The charges incurred on account of Public Works fall under this head, and the estimate for 1881-82 is Rs. 2,000, being slightly in excess of the regular estimate of 1880-81. Considering the financial condition of the Municipality and the necessity of providing for other items found urgent, no more funds can be allowed under Grant I.

35. *Grant II.*—Rs. 400 in excess of the regular estimate for 1880-81 is provided to meet the payment of the establishment of the girls' school newly started at Ranganayakulapett, and the increased demand for Result Grants to private schools, the number of which is increasing.

36. *Grant III.—Sanitation, Medical Service, and Conservancy.*—The charges under these heads for 1881-82 are estimated at Rs. 14,900, against the regular estimate of Rs. 15,200 of 1880-81. The details under each major head are shown hereunder:—

	Regular Estimate of 1880-81.	Budget Estimate of 1881-82.
	RS.	RS.
Hospitals and Dispensaries	6,760	5,400
Lying-in Hospital	2,040	2,100
Vaccination	180	200
Registration of Births and Deaths	246	250
Conservancy	5,974	6,950
Total	15,200	14,900

37. The decrease of Rs. 1,360 under the head of Hospitals and Dispensaries in the Budget for 1881-82 is due to the provision of only Rs. 1,000 on account of cost of medicines, and of Rs. 150 on account of contribution to Medical College, while the regular estimate under these two heads was Rs. 2,710, and to the increased provision of Rs. 199 on account of establishment and contingencies.

38. The large increase of nearly Rs. 1,000 under the head of Conservancy is due to the provision of Rs. 700 more than the regular estimate for conservancy carts, most of which have already been made, and of Rs. 300 for additional establishment provided for in the Budget of 1880-81, but not then entertained.

39. *Grant IV.*—The charges incurred under this head are compared below with the regular estimate of 1880-81:—

	Regular Estimate of 1880-81.	Budget Estimate of 1881-82.
	RS.	RS.
Lighting	591	1,088
Langerkhana	2,640	2,940
Water Pandals	273	270
Destroying Dogs	23	30
Toll-gate Contingencies	..	100
Police Contribution	3,193	3,600
License Tax Imperial	1,320	1,400
Total	7,600	9,428

40. Rs. 300 are provided in the Budget of 1881-82 for the purchase of new burners for Municipal lights, as the present burners have become almost unserviceable; and Rs. 200 are entered for the purchase of new lamp-posts, as it is necessary to have more lights in some places.

41. The full amount of contribution is provided for the Langerkhana.

42. A provision of Rs. 100 is made under the head of Toll-gate Contingencies to meet the cost of repairs to the toll-gate houses, which are in great need of them.

43. *Grant V.*—The details of expenditure under Grant V are shown below:—

	Regular Estimate of 1880-81.	Budget Estimate of 1881-82.
	RS.	RS.
Head Office Establishment and Contingencies	2,113	2,310
Bill Collectors' Establishment	192	288
Professional and License Tax Office Establishment and Contingencies	208	290
Cost of the maintenance of the Central Office at Madras	79	50
Miscellaneous	534	745
Total	3,128	3,683

44. The present office establishment consists of a Manager on Rs. 50 and three clerks on Rs. 15 each. As it is desirable that a gradation of salaries should exist, provision is made for raising the salary of the first clerk to Rs. 25, and that of the second clerk to Rs. 20. There are at present two bill collectors on Rs. 8 each, and the work of collection is more than sufficient for them. The professional tax having been introduced from the beginning of 1880-81, these two bill collectors found it very difficult to collect the rates on house and lands as well as the professional tax, and a large portion of the rates on houses and lands and a portion of the professional tax were left uncollected. It is therefore necessary that a third bill collector on Rs. 8 a-month should be appointed, and provision is accordingly made in the budget. I may here note that application was made for the entertainment of this additional bill collector in my letter, No. 418, dated 19th March 1881, and it was sanctioned by Government in their Order, No. 579, dated 2nd April 1881.

45. The items remission to toll-gate contractors, cost of site for Mahomedan burial-grounds, and census charges do not occur every year. As the latter two items are likely to occur in the year 1881-82, provision is made for them in the budget of the year.

46. The estimated receipts and charges above shown will leave a balance of Rs. 519 in favor of the Municipality as shown below:—

	RS.
Estimated balance at the beginning of the year	467
Estimated Receipts of 1881-82	34,263
	34,730
Estimated Charges of 1881-82	34,211
Estimated Balance at the end of 1881-82	519

ORDER THEREON, 26th May 1881, No. 928.

THE estimated receipts and charges of the Nellore Municipality for 1881-82 are compared below with the sanctioned and regular estimates for 1880-81:—

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balance brought forward	940	980	10
Rates on Houses and Lands, at 7½ per cent.	10,000	9,260	11,500
Taxes on Arts, at B Schedule rates	4,000	1,700	2,000
Taxes on Vehicles and Animals, at C Schedule rates	1,600	1,550	1,500
Registration of Carts, at Rs. 2 per cart per half-year	1,400	1,550	1,600
Tolls, at half D Schedule rates	3,000	3,160	3,850

RECEIPTS—continued.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Licenses	600	820	800
License Tax	3,500	1,370	1,540
Assignments by Government	3,090	2,990	3,010
Contribution from Local Funds	5,810	5,910	5,800
Fines and Fees	160	160	160
Endowments	1,500	1,660	1,500
Miscellaneous	650	610	1,000
Total ...	36,250	31,720	34,270

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	100	...	50
Buildings	100	...	...
Sanitary and Miscellaneous	200	30	50
Repairs—			
Communications	1,800	1,800	1,800
Buildings	100	...	150
Sanitary and Miscellaneous	350	20	50
GRANT II.			
Results Grants	500	260	500
Schools on the combined system	3,280	2,470	2,600
Inspection (Contribution)	280	270	300
GRANT III.			
Hospitals and Dispensaries	7,030	8,460	7,350
Medical College	190	340	170
Sanitary Inspection	190	190	170
Vaccination	200	180	200
Registration of Births and Deaths	250	250	250
Conservancy	6,310	5,970	6,950
GRANT IV.			
Lighting	800	590	1,090
Choultries	2,640	2,200	2,940
Avenues and Watering Roads	250	...	...
Police	3,530	3,190	3,600
License Tax	3,240	1,320	1,400
Miscellaneous	60	490	1,100
GRANT V.			
Supervision and Management	3,000	3,080	3,160
Refunds	590	600	500
Balances	1,260	10	—110
Total ...	36,250	31,720	34,270

2. The incidence of taxation, as per Regular Estimate, excluding Tolls, is 7 anna and 11 pies per head. Tolls at half the maximum rates is the only source of taxation unutilised. No information has been furnished regarding the assets of the Municipality and its liabilities at the close of 1879-80.

3. The Regular Estimate for 1880-81 has not been correctly prepared. The actual balance on 31st March 1880, Rs. 980, should have been brought forward. A provision similar to that in the sanctioned budget should have been made for "Sanitary Inspection." The item "Permanent advance" should be struck out. These alterations will leave a small balance of Rs. 10 to be carried forward to the budget for the current year.

4. The decrease in the Regular Estimate of receipts, compared with the sanctioned budget, occurs mainly under (1) House and Land rates, (2) Taxes on Arts, and (3) License Tax. The short receipts under the first are attributed to remissions of tax on vacant houses and to laxity in collection. The employment of the additional bill-collector recently sanctioned will, it is hoped, improve the collections. The falling off under the second head was owing to exemptions under the provisions of the Act. The decline under License Tax is explained by the estimates being prepared in anticipation of the minimum incomes assessable being as low under the Act of 1880 as under that of 1878. The variations on the expenditure side have been satisfactorily explained, except the increase in the Medical College contribution which is probably owing to payment of arrears due for previous years.

5. In the Budget Estimate for 1881-82 the opening balance is taken at Rs. 467 while in paragraph 25 of his letter the President gives it as Rs. 167. According to the revised regular estimate a balance of Rs. 10 will be carried forward as pointed out in paragraph 3 *supra*. The opening balance of the Lungerkhana Fund shown in Statement I-A at Rs. 406 should be explained. The License Tax entries do not appear to be in accord with the orders of Government on the subject, and will be subject to revision by the Board of Revenue.

6. The Budget receipts for 1881-82 show an advance over the Regular Estimate mainly under House rate, ascribed to increase in the number of houses occupied and to expected collections of outstanding arrears. Credit is taken in the budget for a recovery from Government of Rs. 350 on account of the census, while only Rs. 187 are shown as expenditure in 1880-81. This should be explained. It is observed that no receipts are anticipated from Municipal services to private parties or from sale of medicines. Considering the large expenditure on Conservancy and Hospitals and the financial position of the Municipality, special attention should be directed to developing these sources of revenue. The sale of town sweepings should also yield a larger income.

7. On the expenditure side the Medical College contribution should be Rs. 170 and not Rs. 150; a similar provision should be made for "Sanitary Inspection." The allotment of Rs. 100 under Grant IV to meet the cost of repairs to toll-gate houses will be transferred to Grant I, "Repairs—Buildings," to which it properly belongs; the item (K) under Grant V should appear under Grant IV. The item "Permanent advance," Rs. 25, should be struck out. The advance for census is shown at Rs. 500 in Statement II, while in paragraph 32 of the President's letter it is stated to be Rs. 700. The difference should be explained as also the necessity for the charge in addition to that shown in the regular estimate. The item "Refund, Rs. 500," should be explained more fully. The entry of Rs. 276 as salary of School Overseer under "(2) Municipal Schools" in Statement II-B is not understood and does not occur in Statement II.

8. The differences between the estimated expenditure for 1881-82 and the Regular Estimate for 1880-81 are detailed by the President in paragraph 32 of his letter. It is observed that the allotments for "Communications" amount only to about half the income derived from Tolls. The expenditure on the former should approximate the revenue yielded by the latter. This should be a standing rule. The provisions for the girls' school and other schools are not particularised in Statement II-B. The increase to the pay of the first and second clerks is sanctioned as proposed by the President. The contribution to the establishment in the Government Office will have to be revised with reference to the statement to be furnished by the Accountant-General.

9. The alterations above indicated will leave a deficit of Rs. 110. The budget should be balanced by reduction of expenditure wherever possible. The Lungherkhana Fund balance should be separately shown and not mixed up with the Municipal balance.

10. Subject to these remarks the Governor in Council passes the Budget Estimate of the Nellore Municipality for 1881-82.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the President of the Municipal Commission, Nellore.

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

Statement I. Revenue and Receipts of the Municipal
Fund of the Town of Kelowna, during the Official year 1881-82

92⁹⁰/₁₀₀

1881 - 82

Detail of Total Receipts
minor of major
Heads Heads as per regular Estimate

Current
years pro-
bable
receipts
as per
regular Estimate

I Rates and Taxes &c.

(a) Rate on Houses sec 40	10,000	8000
(b) Rate on Lands sec 40	1500	1258
(c) Tax on Carts &c sec 57	2000	1700
(d) Tax on Vehicles sec 63	600	599
(e) Tax on Animals sec 63	900	948
(f) Registration of Carts sec 73	1600	1550
(g) Tolls sec 77	3850	3160
(h) Licenses sections 106, 123, 125, 130, 131 and 136.	800	823
		21250

Licence Tax

Collections	11400	1340
Recoveries	140	31
	1540	

2 Contribution from Provincial Funds

(a) Communication		
(b) Langarkhana	2940	2940
(c) Government Contribution for Medical Establishment		
	2940	

3 Contribution from Special Funds

(a) Surplus Ponds fund	70	53
(b) Ferry rent		
(c) Fishery rent		
	70	

Carried over - - - - - 25,800 - - 22,402 - -

Brought forward..

25800 - - 22,402 -

4 Contribution from Local Funds

(a) Public Works.

(b) Schools 1000 - - 1000 -

(c) Medical Establishment 3600 - - 3710 -

(d) Lying-In-Hospital 1200 - - 1200 -

5800

5 Fines and fees section 17 By-laws and schedules.

(a) Magisterial Fines 150 - - 150 -

(b) Petty receipts 10 - - 10 -

160 - -

6 Fees in schools and Training institutions

(a) School fees 361 - - 361 - 361 -

7 Rent on Houses, gardens, markets 12 - - 12 - -

8 Payment for municipal services to private parties

9 Endowments, private contributions, Donations & miscellaneous Receipts.

(a) Hospital - - - - -

(b) Interest 500 - - 656 -

(c) Sale of unserviceable tools - - - - -

(d) Private subscription - - - - -

(e) Sale of medicines - - - - -

(f) Donation from the Rajah of Tenkatagiri 1000 - - 1000 -

1500 - -

Carried over - - - - -

33633 - - 30489 -

Brought forward..

33633 - - 30489 -

10 Miscellaneous.

(a) Sale of sweepings 150 - - 24 -

(b) Sale of avenues 80 - - 136 -

(c) Sale of lands 10 - - 15 -

(d) Recoveries 30 - - 38 -

(e) Sale of unserviceable articles 10 - - 35 -

(f) Recovery from Imperial funds on account of Censuswork 350 - - 630 -

11 Loans.

Total.

34263 - - 30737 -

12 Advances received.

13 Balance brought forward.

467 - - 982 -

(a) Municipal and Dispensary Fund

(b) Langar Khana

34730 - - 31719 -

Note to statement I

1 House and Land Rates are levied at $7\frac{1}{2}$ per cent on valuation.

2 Tax on carts are levied at the rates prescribed in schedule B of Act III of 1871.

3 Taxes on vehicles are levied at maximum rates schedule C section 64 Act III of 1871.

4 Carts are registered at Rs. 2 per cart every half year and also other vehicles without springs section 73.

5 Tolls are levied at half the schedule rates section 77 Act III of 1871.

6 Section 136 Cart stands.

D. D. 1st Class Rs. 50.D. D. 2nd Class Rs. 25.D. D. 3rd Class Rs. 12-8.

Section 123 Slaughter house on annual Contract 1307/131 offensive trades at one per head per annum.

D. Brick, pottery, tile kiln at Rs. 8 per annum.

K. H. K. R. S.
Manager.J. S. R. S.
President

Statement IA Endowments subverted to Municipal Commission under sections 15-16 for the official year 1881-82.

Name of institution	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Union Dispensary and Sick Fund																	
Lying in Hospital																	
Languary Khana																	
Amount of funds capital		1900															
floating balance																	
Grant on administrative			500														
Appropriation from capital for expenditure																	
Private Government Contingencies & Donations																	
Salaries of auditors or surveying party																	
Total column 4 & 7																	
Statement 1-9																	
Local Fund Board and Government Contribution																	
Total Receipts																	
Unvested																	
Recurrent charges																	
Total statement II Grant III																	
Hospital and Dispensary																	
Collected for public works statement II A																	
Total charges																	
floating balance																	
Remarks																	

Statement II. Expenditure from the Municipal Fund of the Town of Kharagpur for the official year 1881-82. 928/10

	Details of minor heads	Total of major heads	Current years prior to the expenditure
Grant I Public Works.			
1 New Works.			
(a) Communication	50		
(b) Buildings			
(c) Drainage	50		30
(d) Miscellaneous			
		100	
2 Repairs.			
(a) Communication	1800		1800
(b) Buildings	50		
(c) Drainage	40		
(d) Education	10		3
(e) Miscellaneous			17
		1900	
Total Grant I.		2000	1850

Grant II. Education			
1 Training schools.			
(a) Establishment			
(b) Contingencies			
2 Municipal schools.			
(a) Establishment			
(b) Contingencies			
3 Grants			
(a) Establishment			
(b) Contingencies			
(c) Result grant to private schools	500		255

Schools on combined system			
(a) Fixed payment	1935	✓	1757
(b) Result grants	245		230
(c) Payment from school fees	91		88
at 25 per cent			
(d) Contingencies	182		344
(e) Cost of furniture & prize books	150		53
	<u>2600</u>		

5 Inspection

(a) Contribution to Local Fund			
(b) Municipal Inspector	300		273
(c) Contingencies			
Total Grant II	<u>3400</u>		<u>3000</u>

Grant III Sanitary and Medical services.

1 Hospital and Dispensaries

(a) Establishment	2750	✓	2665
(b) Medicines and supplies	1000		2370
(c) Diet of patients	1000		999
(d) Sundries and Contingencies	500		326
(e) Gratuity to the Compounder			60
of Branch Dispensary			
(f) Contribution to Medical College	150		340
	<u>5400</u>		

Lying-In-Hospital.

(a) Establishment	1380	✓	1364
(b) Contingencies			274
(c) Perishable articles	300		
(d) House rent	420		402
	<u>2100</u>		

2 Vaccination

(a) Establishment	168	✓	166
(b) Contingencies	32		14
	<u>200</u>		

3 Registration of Births & Deaths

(a) Establishment	240	✓	240
(b) Contingencies	10		6
	<u>250</u>		

4 Conservancy

(a) Establishment	5900	✓	5585
(b) Contingencies	150		178
(c) Sanitary service	900		211
Cost of Conservancy Cartage			
(d) Cleaning of tanks & wells			
	<u>6950</u>		

Total Grant III.

14,900 - - 15,200 - -

Grant IV.

1 Lighting

(a) Establishment	288	✓	287
(b) Contingencies			92
(c) Cart hire	800		43
(d) Oil and wicks			169
	<u>1088</u>		

2 Markets.

3 Chaultries: - Large Khanna

(a) Establishment	390	✓	390
(b) Contingencies	100		81
(c) Feeding Paupers	2450		1729
	<u>2940</u>		

4 Watering Roads

5 Water Pandals

(a) Establishment	210		209
(b) Contingencies	60		64
	<u>270</u>		

Destroying Dogs

30		23
<u>30</u>		

Tolls.

(a) Establishment		
(b) Contingencies.	100	100

Licence Tax amount to be paid into the Collector's Treasury	11400	1320
Contribution to Police force.	3600	3193

Total Grant IV. 9428 7600

Grant V.

1 Head Office.		
(a) Establishment	1460	1275
(b) Contingencies.	250	238
(c) Conveyance allowance to Vice President.	360	360
(d) House rent.	240	240
2 Collection.	2310	
(a) Establishment	288	192
(b) Contingencies		
	288	

Proportion to be paid for the maintenance for central office Madras	50	77
	50	

3 Professional Tax.		
(a) Establishment.	120	120
(b) Contingencies.	40	
	160	

4 Licence Tax.		
(a) Establishment.	60	60
(b) Contingencies.	20	18
(c) Refunds	50	10
	130	

5 Miscellaneous.		
(a) Auditor's remuneration.	100	100
(b) Printing charges.	120	48
(c) Refunds	500	
(d) Advances recoverable.		4

(e) Charges for measuring & numbering houses, and receiving House Registers		238
---	--	-----

(f) Remission on account of Tolls gate contractor.	928/12	587
(g) Fines adjusted		1
(h) Permanent advances	25	25
(i) Advances recoverable for Census work.	500	187
(j) Paid to Nuisance Inspector for reward		120
(k) For purchasing new sites for Mohamedan burial grounds	300	
	1545	

Total Grant V. 4483 3902

Grand Total Expenditure. 34211 31552

Balance		
Municipal & Dispensary & Langarkhana	519	167
	34730	31719

Subsidiary Manager.

J. L. G. President.

Statement II A Details of the allotment for expenditure on Public Works, estimated to cost 100 rupees, or upwards.

Project	Amount of estimate	Past expenditure	Total expenditure
(a) Communication	50		
(b) Buildings			
1 Petty works and reserve			
(c) Drainage	50		
1 Petty works and reserve			
(d) Water supply			
(e) Miscellaneous			
Total	100		

Part II Repairs

Project	Grant
(a) Communication	1800
1 Repair of roads & streets	
(b) Buildings	50
1 Petty works & reserves	
(c) Drainage	40
1 Petty works & reserves	
(d) Water supply	
(e) Miscellaneous	10
1 Repairing school houses	
2 Whitewashing Dispensaries & Langar Khana	
Total	1900

Prothman Kish
Manager

H. Grose
President

Statement II B
Detail of the Municipal Establishment.

			928 13	
		Salary per annum	Salary per annum	Total
Grant I Public Works				
	Overseer			
	Maistries			
	Road Coolies			
	Total			
Grant II Education				
1 Training schools				
	Masters			
	Clerks			
	Servants			
	Total			
2 Municipal schools				
	Masters			
	School Overseer	1	23	276
			23	276
3 Schools on combined system				
	Masters	23	161	1932
	Clerks			
	Servants			
	Total			
Grant III Sanitation & Medical services				
1 Hospital and Dispensaries				
(a) Medical subordinate for 10 months	3	1	200	2000
(b) 3 rd class Overseer for 10 months	3	1	15	150
(c) Civil Dispensary servants for 10 months	3	7	32.8	390
(d) Branch Dispensary servants for 12 months	3	3	17.8	210
	Total	12	265	2750

Lying In Hospital

Midwife	1	80	760	
Nurses	7	35	420	
Total	8	115	1380	1380

Vaccination

Vaccinator	1	168	168	168
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Registration

Registrars	2	20	240	240
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Conservancy

Nuisance Inspector	1	60	720	
Maistricks	3	22	264	
Sweepers	30	150	1800	
Scavengers	5	25	300	
Night Soil Lotter.	22	124	1628	
Latrine Lotter	16	96	1152	
Lascar	1	5	60	
Total	78	492	5900	5900

Grant IV Miscellaneous

Municipal purposes

1 Lighting				
Mashalchies	14	24	288	288
2 Langarkhana	6	32	390	390
3 Markets				

Grant V Supervision & Manager

1 Office				
Manager	1	500	600	
Head Clerk	1	25	300	
Second Clerk	1	20	240	
Third Clerk	1	15	180	
Conveyance allowance to the President	1	30	360	
Don	1	6	72	
Muckees	1	6	72	
Bile collectors	3	24	288	2172

Professional Tax

10 . . . 120 . . . 120

License Tax

1 5 . . . 60 . . . 60

928
14

Manager

Manager

P. Grover

President

Statement VI

Regular Estimate

Receipts.

Actuals & Actual Probable Total Budget. Explanation of minor items of the 1st & 2nd receipts of the 1st & 2nd columns grant between columns 5 & 6 month's month's amount 244 for 1880-81

	1	2	3	4	5	6	7
Rate on Horses.	7814	553	186	8000	9000	(vide Budget Report herewith)	
Rate on Lands.	704	359	554	1258	1000	Submitted.	
Tax on carts.	1334		366	1700	4000		
License on Cattle	531	460	00	5094	500		
D ^o on animals.	914	20	34	948	850		
D ^o on carts.	1544	8	6	1550	1400		
Tolls.	2370	750	790	3160	3000		
Licenses sections 106, 123, 125, 130 & 136.	723	15	100	823	600		

Provincial Funds

Contribution from Special Funds for } 2940 2940

Lungoskhana

Surplus Fund. 53 53 150

Contribution from Local Funds.

(a) Schools. 1000 1000 1000

(b) Medical Establishment 3710 3710 3610

(c) For paying in Hospital 999 100 201 1200 1200

Fines and fees section 17 Bye laws.

(a) Magisterial fines. 144 6 9 150 150

(b) Petty receipts. 5 11 5 10 10

School fees

Rents on Houses, Gardens, Markets } 327 38 34 361 300

Endowments & Donations

(a) Hospital 1000 1000 1000

(b) Interest. 656 656 500

(c) Sale of produce. 2849 2849

Licence Tax Collection. 1340 1340 3500

Recoveries. 31 234 31 1371

Miscellaneous.

(a) Sale of sweepings. 23 23 24 200

(b) Sale of unserviceable tools. 35 35 10

(c) Sale of animals. 61 75 136 100

(d) Sale of lands. 15 15 10

(e) Recoveries. 38 27 38 30

928
15

H. Gode
President

Magistrate.	Total	28278	4986	2464	30737	35310
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Manager

car

ith

lives

2 3 4 5 6 7

Charges.
I New works.

(a) Communication					100
(b) Buildings					100
(c) Drainage	24	5	6	30	200
(d) Water supply					
(e) Markets					
2 Repairs					
(a) Communication	1650		150	1800	1800
(b) Buildings					100
(c) Drainage					100
(d) Water supply					
(e) Miscellaneous		27	15	15	
(f) Education	3			3	50
(g) Sanitary and Miscellaneous	5			5	200
Grant II Municipal schools.					
(a) Establishment					
(b) Contingencies					
2 Schools on combined system					
(a) Fixed payments	1602	173	155	1757	980

(a) Result grant					
(c) Payment from school fees	83		5	88	75
(a) Contingencies	313	30	31	344	529
(e) Cost of furniture	3		50	53	
3 Result grant to private schools	201	178	54	255	500
1 Infected school master	250		23	273	276
Grant III Hospital and Dispensaries					
(a) Establishment	2624	229	41	2665	2688
(b) Sundries and Contingencies	246	105	80	326	542
(c) Diet of patients	807	180	192	999	1200
(a) Medicines & supplies	2270			2010	
(c) Contribution to Medical College	340	145		340	190
(b) Gratuity to the Companion of	60			60	
Branch Dispensary					
2 Lying In Hospital					
(a) Establishment	1254	123	110	1364	1380
(b) Contingencies	247	30	27	274	300
(c) Periodical articles					
(a) House rent	367	19	35	402	420

928
6

3 Vaccination

(a) Establishment	154	14	12	166	168
(b) Contingencies	13	2	1	14	32
4 Registration					
(a) Establishment	220	20	20	240	240
(b) Contingencies	3	1	3	6	10

5 Conservancy

(a) Establishment	5121	463	464	5585	5952
(b) Contingencies	149	1	29	178	158
(c) Sanitary Service & Cost of Conservancy Cart	211	1		211	200

Grant III Lighting & Fire

(a) Establishment	263	24	24	287	289
(b) Contingencies	89	2	3	92	
(c) Oil	169			169	512
(d) Cart hire	41	19	2	43	

2 Langor Khana

(a) Establishment	357	32	33	390	390
(b) Contingencies	81	21		81	150
(c) Feeding Papers	1467	323	262	1729	2100

(a) Establishment

209

(b) Contingencies

64

4 Toll gate

(a) Establishment

(b) Contingencies

2908

6 License tax amount to be paid into the Collector's Treasury

Distributing Dogs

Grant V. Supervision & Management &c

1 Head Office

(a) Establishment

(b) Contingencies

(c) House rent

(d) Vice-President's Conveyance allowance

2 Proportion paid for the maintenance of Central Office at Madras

928

2179

3 Collection.					2791	192	192
Bill Collectors		176	16	5	60	180	
License Tax							
(a) Establishment		65	5				
(b) Contingencies		18			18	20	
(c) Refunds		10			249		
(d) Recoveries					(10)	60	
5 Professional Tax							
(a) Establishment		110		10	120		
(b) Contingencies					138		
6 Temporary House measurement							
(a) Establishment		138					
(b) Contingencies		100					
7 Miscellaneous							
(a) Auditor's remuneration		100			100	100	
(b) Printing Charges		41		7	48	200	
(c) Remission on account of toll		587			587	590	
gate Contractor							

(i) Permanent advances	25	25	IV
(f) Honorarium & fees for Census work	187	187	IV
(g) Refunds	10	10	
(h) Honorarium to C. Narayana Sushala	120	120	
(i) For purchasing new site for mechanical burial grounds	207	207	
(j) Advances recoverable	4	4	

Total 27872 3906 3680 31552 35670

Author
Manager

V. Grode
President

377 5/16

928
18

Enclosure
one.

No. 3.

From,

1P
Municipal Commissioners' Office

Nellore: 11th April 1881.
Despatched 13th do do.

CURRENT No. 962

J. Groce Esquire

President, Municipal Commission
Nellore.

To,

R. Davidson Esquire C. S. I.
The Chief Secretary to Government,
Fort St. George: Madras.

Sir,

I have the honor to submit herewith
the Budget Estimates of Receipts, and Charges of
the Nellore Municipality for the year 1880-82.

2. Regular Estimate for 1880-81. The Regular
Estimate for 1880-81, prepared with reference
to the actual collection of the first eleven
months, and the probable collection
of the twelfth month, is Rs. 30,737, showing
a decrease of Rs. 1246 when compared with
the

The actuals of 1879-80 and a decrease of Rs. 4573 when compared with the sanctioned Estimate of 1880-81.	Items	actuals of 1879-80	Estimate for 1880-81	
			Sanctioned	Regular
The decrease in comparison with the actuals of 1879-80 being small needs no remark. The decrease of Rs. 4573 in comparison with the sanctioned Estimate of 1880-81 is due to the fall in receipts of Rs. 1000 in Rates on Houses, of Rs. 2,000 in Taxes on Arts, of Rs. 2160 in Imperial License Tax, of Rs. 97 in Surplus Fund, and of Rs. 110 in Miscellaneous receipts, and to the increase in Receipts, in Rates on lands and a few other items amounting to Rs. 1096.	Rates on House	7971	9000	8000
	Rates on Lands	947	1000	1258
	Tax on Arts	0	4000	1700
	Taxes on Vehicles & Registration of Carts	1867	2150	2149
	Taxes on animals	810	850	948
	Tolls	3000	3000	3160
	Licenses under Sec. 106, 23, 125, 130, 131, 136	685	600	823
	Imperial License Tax	3312	3500	1340
	Recruitment from Government for Imperial License Tax collection	234	0	31
	Contribution from Provincial funds on account of of Langer Khans	2940	2940	2940
	Contribution from Local funds on account of Schools, Medical Establishments & Asylums	5054	5810	5910
	Fees and Fines under Sec. 174 & Bylaws	124	160	160
	Surplus Pound Fund	140	150	53
	School fees	316	300	361
	Endowments, Interest & Private Donations	1025	1500	1656
	Recoveries from Government on account of medicines	2849	0	0
	Recoveries from Angole Municipality and others for advances made	191	30	38
	Miscellaneous Receipts	518	320	210
	Total	31983	35310	30737

928 2 P

3. Rates on houses. The decrease of Rs. 1,000 in the Regular Estimate in this item, is due partly to the paucity of tenants for Rangalows in the Town which caused a number of them to be vacant for a portion of the year, and partly to a portion of the arrears of Rates on houses remaining to be collected. These circumstances materially affected the Revenue under this head.

4. Taxes on Arts. When the estimate for 1880-81 was prepared, it was calculated that every person exercising any of the arts, professions, trades or callings specified in the Schedule B annexed to Act III of 1871 would be liable to the rates mentioned in the said schedule, without reference to his individual income, and this interpretation of Section 58 was the cause of the provision of Rs. 4,000 in the Budget under this item. Subsequently on a representation to Government that this interpretation of the section would be very harsh, and therefore not justifiable, the Government in their order No. 2297 dated the 8th December 1880 ruled that the Commissioners under Section 38 of the

The Act have power to exempt in whole or in part, if necessary, from the payment of the tax any person according to his individual means. Thereupon the Commissioners exempted some wholly and some partially. These entire and partial exemptions are the main causes of the large decrease of Rs. 2,300 in this item.

5. Imperial License Tax. The old License Tax Act III of 1878 under which all incomes above Rs. 200 were liable to the tax, was in force when the Budget Estimates for 1880-81 was prepared, and Rs. 3,500 was therefore provided for under this item. The amended Act VI of 1880 under which all incomes below Rs. 500 are exempt from the tax, came into force on the 1st April 1880, and hence the large decrease of Rs. 2,160 under this head.

6. Surplus Pound fund. The decrease of Rs. 97 in this item is due to the late beginning of agricultural operations, owing to the want of timely rains in the early part of the year.

7. Miscellaneous Receipts. In the year 1880-81, there has been no sale of Municipal Sweepings which

28 3 P

which generally bring in a large portion of the income under this head. This may be said to be the cause of a decrease of Rs. 110 in this item. The municipal sweepings were utilized in filling up some pits in the town.

8. Rates on Land &c. There has been an increase of Rs. 258 in the Regular Estimate of 1880-81 under this head due partly to the collection of arrears of 1879-80 and partly to the revision of the assessments on lands which was made during the second half of the year.

9. Tolls. The estimate for 1880-81 was entered at Rs. 3,000, the amount for which the Toll gates contract was sold in 1879-80. But when the contract for 1880-81 was sold, the amount realized was Rs. 3,160 which is entered in the Regular Estimate.

10. Licenses under Sec. 106, 123 &c. The increase of Rs. 223 in this item is due to the increased number of licenses taken for the exercise of offensive and dangerous trades. The slight increase in other items needs no remark.

11. Regular Estimate of Charges for 1880-81. The charges sanctioned for 1880-81 are Rs. 35,670. But the charges with reference to the actual expenditure incurred in the first eleven months, and the probable amount that will be spent in the twelfth month, are Rs. 31,552 showing a decrease of Rs. 4,118 as detailed below.

12. Grant I. The decrease of Rs. 800 under this head in the Regular Estimate is due to the amounts noted below, provided for in the Budget Estimate for 1880-81, not being utilized,

Items.	Actuals of 1879-80.	Estimate for 1880-81. Sanctioned	Regular.
Grant I Public works	2071	2650	1850
Grant II Education	3066	4060	3000
Grant III Sanitation &c.	13540	13980	15200
Grant IV Lighting &c.	10345	11390	7600
Grant V Head Office Establishment	3006	3000	3315
Remission to Coll. Gate contractors under G. O. No. 2363 of 13th December 1879		590	587
Total	32028	35,670	31,552.

New Works:— Communication Rs. 100
Buildings - - - Rs. 100
Repairs:— Buildings - - - Rs. 100
Drainage - - - Rs. 100
Total Rs. 400.

and to only very small portion, viz., Rs. 38 being spent out of the Budget provision of Rs. 450 for the following works.

New works.	Budget Provision.	amounts spent.
Drainage	200	30
Repairs.		
Education	50	3
Sanitary Miscellaneous	200	5
	450	38

13. Grant II. The large decrease of Rs. 1,060 in Grant II is due to the abolition of the East Municipal School, and to the reduction in the Establishment of the West Municipal School, owing to its amalgamation with the Local Fund Normal School, started about the middle of the year, and to the payments of a smaller amount as Result grants, and to the nonpurchase of furniture which was provided for in the Budget of 1880-81.

14. Grant III. The particulars of the sanctioned and Regular Estimates under each of the major heads comprising Grant III are given hereunder.

	Sanctioned Estimate.	Regular Estimate.
Hospitals & Dispensaries	5120	6760.
Lying-in Hospital	2100	2040
Vaccination	200	180
Registration of Births & Deaths	250	246
Counselling	6310	5974
	13,980	15,200

15. The differences between the sanctioned and Regular Estimates of 1880-81 under the heads of Lying-in Hospital, Vaccination and Registration of Births and Deaths are very small and call for no remark.

16. The large increase of Rs. 1,640 in the item Hospitals and Dispensaries, is due to the payment in 1880-81 of Rs. 2,370 on account - out of cost of medicines supplied in 1879-80, and 1880-81, while the Budget Estimate for the year was only Rs. 500, to the payment of Rs. 340 on account of contribution to Madras medical college, while the Budget provision was only Rs. 190, and to the saving of expenditure amounting to Rs. 417 under the heads of Dist of patients and sundries.

17. The decrease of Rs. 836 in the Regular Estimate under the head of Conservancy is owing to the non-entertainment of the additional establishment for which provision was made in the Budget Estimate for 1880-81.

18. Grant IV. The charges which fall under this head are compared below.

	Sanctioned Estimate	Regular Estimate
Lighting	800	591
Langerkhana	2640	2200
Waterpauls	250	273
Destroying dogs	50	23
Toll gate Contingencies	10	0
Police Contribution	4400	3193
License Tax Imperial	3240	1320
	<u>11390</u>	<u>7600</u>

19. The differences between the sanctioned and Regular Estimates under the heads, waterpauls, destroying dogs, and Toll gate contingencies call for no remark.

20. Lighting. The expenditure of Rs. 300 only out of the Budget provision of Rs. 512 under the head of contingencies is the cause of the decrease of Rs. 209 in this item.

21. A smaller number of paupers were fed at the Langerkhana in the year 1880-81, and hence the decrease of Rs. 440 in the Regular Estimate under this head.

22. The decrease of Rs. 1,217 in the Police Contribution is owing to the non-adherence to the sanctioned scale of the Municipal Police Establishment.

23. The decrease in the Imperial License Tax is due to the cause explained in para 5 (supra).

24. Grant V. The excess expenditure of Rs. 312 shown in the Regular Estimate under Grant V is due to the increased expenditure on account of Contingencies, to the grant of remuneration to the Nuisance Inspector for remeasuring and revising the assessment on houses, and to the charges incurred on account of the Censuses.

25. The opening balance of 1880-81 is Rs. 982. Adding to this Rs. 30,737 the Regular Estimate of Receipts, and deducting from the total the Regular Estimate of charges amounting to Rs. 31,552, there will be a balance of Rs. 167 in favor of the municipality at the beginning of 1881-82.

26. Budget Estimate for 1881-82. — Receipts. The Receipts for 1881-82 are estimated at Rs. 34,263, showing an increase of Rs. 3,526 over the Regular Estimate of 1880-81 amounting to Rs. 30,737-0-0.

6 P

no.	Items.	928 25	Regular Estimate 1880-81	Budget Estimate 1881-82.
1	Rates on Houses		8,000	10,000
2	Rates on Lands		1258	1500
3	Taxes on Arts		1700	2000
4	Taxes on Vehicles & Registration of Carts		2149	2200
5	Taxes on animals		948	900
6	Tolls		3160	3850
7	Licenses under Sec. 106 &c....		823	800
8	Imperial License Tax		1340	1400
9	Remuneration from Government for License Tax collection		31	140
10	Contribution from Provincial funds for Dargah Khana		2940	2940
11	Surplus Pound Fund		53	70
12	Contribution from Local Funds on account of Schools, Medical Establishment, Dispensary, Hospital		5910	5800
13	Fees and fines under Sec. 17 & By-laws		160	160
14	School fees		361	360
15	Endowments, Interest & Private Donation		1656	1500
16	Recoveries from Government on account of Censuses		0	350
17	Recoveries from Angole Municipality and others for advances made		38	30
18	Miscellaneous Receipts		210	250
19	Rent on houses &c. municipal property		0	12
	Total		30737	34263.

The increase is largely in the items, nos. 1, 2, 3, 6 and 16, and is due to the causes explained below.

27. Rates on Houses. Rs. 2000 over the Regular Estimate

Estimate of 1880-81 is provided for in the Budget, because all the Bangalows in the Town are now occupied and because a large portion of the arrears of 1880-81 remains to be collected in 1881-82.

28. Rates on lands. The increased provision under this head is due to the adoption of the settlement assessment on cultivated lands within the Municipal limits for the purpose of calculating the rates payable thereon, and the rating of some lands within the Municipal limits, which have escaped assessment in previous years.

29. Taxes on Arts. Rs. 300 more than the Regular Estimate of 1880-81 is provided for in the Budget of 1881-82, as there are arrears of 1880-81 remaining to be collected in the current year.

30. Tolls. The actual amount realized at the sale of the Toll gate contract for 1880-82 is entered in the Budget. Hence the increase in this item.

Purchase of a site for Mahomedan Burial ground	300
Census expenditure	700
Refunds to house owners as their claims have been unsettled for some years	500
Cost of Conservancy carts	700
Cost of burners for the Municipal lights as the present burners have become almost unworkable	300
Cost of Municipal lamp posts	200
Increased pay for the 1st and 2nd clerks and the entertainment of a 3rd Bill collector	276
	2976

31. Recoveries from Government on account of Census 920 7 3

A provision of Rs. 350 is made under this head in the Budget of 1881-82, as the Government in their order

no 1005 dated 23rd August 1880, sanctioned the proposal of the Board to pay half the cost of the Census in the Municipality.

32. Charges. The Charges for 1881-82 are estimated at Rs. 34,211 which is more than the Regular Estimate of 1880-81 by Rs. 2659. This large increase is owing to the provision in the Budget of 1881-82 of the amounts noted in the margin.

33. Hereunder are compared the charges according to the Regular Estimate of 1880-81, and the Budget Estimate of 1881-82.

Items.	Regular Estimate for 1880-81.	Budget Estimate for 1881-82.
Grant I Public works.	1850	2000
Grant II Education.	3000	3400
Grant III Sanitation	15200	14900
Grant IV Lighting &c...	7600	9428
Grant V Office Establishment	3128	3683
Remission to Toll gate Contractor	587	0
Cost of Mahomedan Burial ground	0	300
Census charges	187	500
Total	31,552	34,211

34. Grant I. The charges incurred on account of Public works fall under this head, and the estimate for 1880-82 is Rs. 2000, being slightly in excess of the Regular Estimate of 1880-81. Considering the financial condition of the Municipality and the necessity of providing for other items found urgent, no more funds can be allowed under Grant I.

35. Grant II. Rs. 400 in excess of the Regular Estimate for 1880-81 is provided to meet the payment of the establishment of the girls' school newly started at Rangunayakulapett, and the increased demand for Results grants to Private Schools, the number of which is increasing.

36. Grant III. Sanitation The charges medical service & conservancy under these heads for 1881-82 are estimated at Rs. 14,900, against the Regular Estimate of Rs. 15,200 of 1880-81. The details under each major head are shown hereunder.

	928 Regular Estimate of 1880-81.	85 Budget Estimate of 1881-82.
Hospitals & Dispensaries	2767 60	5400
Lying-in Hospital	2040	2100
Vaccination	180	200
Registration of Births & Deaths	246	250
Conservancy	5974	6950
	<u>15,200</u>	<u>14,900</u>

37. The decrease of Rs. 1360 under the head of Hospitals & Dispensaries in the Budget for 1881-82 is due to the provision of only Rs. 1000 on account of cost of medicines and of Rs. 150 on account of Contribution to Medical College while the Regular Estimate under these two heads was Rs. 2710, and to the increased provision of Rs. 199 on account of Establishment and Contingencies.

38. The large increase of nearly Rs. 1000 under the head of Conservancy is due to the provision of Rs. 700 more than the Regular Estimate for Conservancy Carts, most of which have already been

made, and of Rs. 512 for additional Estab-
-lishment provided for in the Budget
of 1880-81, but not then entertained.

39. Grant IV. The charges incurred
under this head are compared below,

with the Regular Estimate of 1880-81.

	Regular Estimate of 1880-81.	Budget Estimate of 1881-82.
Lighting +	591	1088
Langerkhama	2640	2940
Waterpauls	273	270
Destroying dogs	23	30
Tollgate contingencies	0	100
Police Contribution	3193	3600
License Tax, Imperial	1320	1400
	<u>7600</u>	<u>9428</u>

40. Rs. 300 are provided in the Budget
of 1880-82 for the purchase of new burners
for municipal lights, as the present
burners have become almost unserviceable,
and Rs. 200 are entered for the purchase
of new lamp posts as it is necessary to
have more lights in some places.

41. The full amount of contribution

is provided for the Langerkhama. ⁹²⁸ 9 P

42. A provision of Rs. 100 is made under the
head of Toll gate contingencies to meet the cost of
Repairs to the Toll gate houses which are in great
need of them.

43. Grant V. The details of expenditure under
Grant V are shown below.

	Regular Estimate of 1880-81.	Budget Estimate of 1881-82.
Head Office Establishment & Contingencies	2113	2310
Bill Collectors' Establishment	192	288
Professional and License Tax Office Establishment and Contingencies.	208	290
Cost of the maintenance of the Central office at Madras.	79	50
Miscellaneous -	534	745
	<u>3128</u>	<u>3683</u>

44. The present office establishment
consists of a manager on Rs. 50 and 3 clerks on
Rs. 15 each. As it is desirable that a gradation
of salaries should exist provision is made for
raising the salary of the first clerk to Rs. 25
and that of the second clerk to Rs. 20. There
are at present two Bill Collectors on Rs. 8 each
and

and the Book of collection is more than sufficient for them. The professional tax having been introduced from the beginning of 1880-81, these two Bill collectors found it very difficult to collect the rates on houses & lands, as well as the professional tax, and a large portion of the Rates on houses & lands and a portion of the Professional Tax were left uncollected. It is therefore necessary that a third Bill collector on Rs. 8 a month should be appointed, and provision is accordingly made in the Budget. I may here note that application was made for the entertainment of this additional Bill collector in my letter no. 418 dated 19th March 1881 and it was sanctioned by Government in their order no. 579 dated 2nd April 1881.

45. The item Remission to Tollgate Contractors, cost of Site for Mahomedan Burial grounds, and Census Charges do not occur every year. As the latter two items are likely to occur in

10 6

in the year 1881-82 provision is made for them in the Budget of the year. $\frac{928}{29}$

46. The estimated Receipts and charges above shown will leave a balance of Rs. 519 in favor of the Municipality as shown below.

Estimated balance at the beginning of the year 467

Estimated Receipts of 1881-82. 34,263

34,730

Estimated charges of 1881-82 34,211

Estimated balance at the end of 1881-82. 529

I have the honor to be
 Sir
 your most obt. servant.

J. Grose
 President.

W. A. Smith,
 Manager

Encl. (1881) Sept.

From (Budget
The President
Municipal Commission
Mellore.

To The Chief Secretary
to Government
Madras.

Dated 11th April 1881.
Despatched 15th do do.
Received 16 1881.

No. 3. Enclosure one.

Subject
CURRENT NO. 962

Submitting the Budget
Estimates of the Mellore
Municipality for the
year 1881-82 for
the sanction of Govern-
ment.

10/10/81

17/10/81

x ch. 962 of 81.

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter
from the President, Municipal Commission, Mellore dated
11th April 1881, Ch. 3.

26 May 1881. No 928.

ORDER. The estimates receipts
and charges of the
Mellore Municipality
for 1881-82 are compared
below with the sanctioned
and regular estimates
for 1880-81.

Receipts.	Budget 1880-81	Regular Estimates 1880-81	Proposed Estimates 1881-82
Balance brought forward	940	980	10
Rates on Houses and Lands at 7 1/2 percent.	10,000	9,260	11,500
Taxes on Arts at 1/2 Sch. rates.	4,000	1,700	2,000
Taxes on Vehicles and Animals at 1/2 Sch. rates.	1,600	1,550	1,500
Registration of Carts at 1/2 per 3	1,400	1,550	1,600
Tolls at half Sch. rates.	3,000	3,160	3,850
Licenses	600	820	800
License Tax	2,500	1,370	1,540
Assignments by Government	3,090	2,790	3,010
Contribution from Local Funds	5,810	5,910	5,800
Fines and Fees	160	160	160
Endowments	1,500	1,660	1,500
Miscellaneous	650	610	1,000
Loans			
Advances Recoverable			
Total	36,250	31,720	34,270

Charges.			
GRANT I.			
New Works.			
Communications	100	"	50
Buildings	100	"	"
Sanitary and Miscellaneous	200	30	50
Repairs.			
Communications	1800	1800	1800
Buildings	100	"	150
Sanitary and Miscellaneous	350	20	50
Establishment	"	"	"
Tools and Plant	"	"	"
Contributions to Local Funds	"	"	"
GRANT II.	2650	1850	2100
Training Schools	"	"	"
Municipal Schools	"	"	"
Salary Grants	"	"	"
Results Grants	500	260	500
Schools on the combined system	3280	2470	2600
Inspection (Contribution)	280	270	300
Miscellaneous	"	"	"
GRANT III.	4060	3800	3400
Hospitals and Dispensaries	7030	8460	7350
Medical College	190	340	170
Sanitary Inspection	190	190	170
Vaccination	200	180	200
Registration of Births & Deaths	250	250	250
Conservancy	6310	5970	6950
GRANT IV.	14170	15390	15090
Lighting	800	590	1090
Markets	"	"	"
Choultries	2640	2200	2940
Traveller's Bungalow	"	"	"
Avenues and Watering Roads.	250	"	"
Police	3530	3190	3600
Excise Tax	3240	1320	1400
Miscellaneous	60	490	1000
GRANT V.	10520	7790	10130
Supervision and Management.	3000	3480	3160
Repayment of Debt	"	"	"
Advances Recoverable	"	"	"
Refunds	590	600	500
Balances	1260	10	-110
Total	36250	31720	34270

2. The incidence of taxation, as per regular estimate, excluding tolls, is 7 annas and 11 pies per head. ~~The~~ ~~taxation~~ ~~is~~ ~~the~~ ~~principal~~ ~~of~~ ~~the~~ ~~income~~ ~~of~~ ~~the~~ ~~city~~ ~~is~~ ~~the~~ ~~imposition~~ ~~of~~ ~~tolls~~ at half the maximum rate. ~~is~~ ~~only~~ ~~source~~ ~~of~~ ~~taxation~~ ~~utilized~~ No information has been furnished regarding the assets of the Municipality and its liabilities at the close of 1879-80.

3. The regular estimate for 1880-81 has not been correctly prepared. The actual balance on 31st March 1880, Rs. 980, should have been brought forward

in the regular estimate.
A provision similar to that
in the sanctioned budget
should have been made
for Sanitary Inspectors.
The item 'permanent advances'
should be struck out of
the accounts. The altera-
tions will leave a small
balance of Rs 10 to be
carried forward to the
budget for the current year.

4. The decrease in the
Regular Estimate of receipts,
as compared with the
sanctioned budget, occurs
mainly under (1) House
and Land rates (2) Taxes
on arts & (3) License tax.
The short receipts under
the first are attributed
to

The decline under License Tax
is ~~accounted~~ explained by
the Estimates being prepared
in anticipation of the minimum
incomes assessable being
as low under the Act of 1880
as under that of 1878

928 33 38
to remission of tax on vacant
houses and to laxity in collec-
tion. The recent sanction for
the employment of ~~the addition~~
al bill collector, will, it is
hoped, improve the collection.
The falling off under the
second ~~the~~ head was
owing to exemptions ^{under}
the provisions of the Act
payment of the tax, as
described in para 4 & 5
of the President's letter.

The variations on the expen-
diture side have been
satisfactorily explained,
except the increase in
the Medical College contri-
bution which is probably
owing to payment of arrears
due for previous years.

5. In the ^{Estimate} Budget for
1881-82 the opening balance

is taken at Rs 467 while in
para 25 of his letter the Pres^d
gives it at Rs 167. According
to the revised regular estimate
a balance of Rs 10 ^{with} ~~and~~ he
carried forward as pointed out
in para 3 infra. The opening
balance of the Linger Mahan^d
shown in Stat^t A at Rs 1406
should be explained. ~~The sum~~ ^{The} ~~of Rs 1400 is shown as~~ ^{because} ~~coveries under~~ ^{Tan entries} ~~because~~ ^{do not appear to be in} ~~being the remuneration~~ ^{accord with the orders of} ~~for collecting the tax.~~ ^{Gov^t on the subject, &} ~~It ought to have been~~ ^{will be subject to revision} ~~omitted from the accounts~~ ^{by the Board of Revenue} ~~and not have exceeded~~
5 per cent of the net
demand. The entry will
be subject to revision
by the Board of Revenue.

6. The budget receipts
for 1881-82 show
an advance
over

920/34 6P
over the Regular Estimate
mainly under Home path^{er}
~~It is attributed to the~~ ^{increase in the number of} ~~occupants in~~ ^{all the bungalows} ~~occupied~~ ^{in the houses which were} ~~mostly vacant in 1880-81~~
and to expected collec-
tions of ^{outstanding} ~~the arrears of~~ ~~that year.~~ ~~It should be~~ ~~explained why~~ Credit
is taken in the budget
for a recovery from
Government of Rs 350
on account of the Census,
while only Rs 187 are
shown as expenditure

in 1880-81. This ~~should be explained~~
x It is observed that no receipts
are anticipated from Municipal
Services to private parties, ^{from sale of medicines} ^{considering} ^{at Hospitals} ^{the large expenditure on conservancy} ^{& the financial position of the City,} ^{special attention should be directed} ^{to developing these sources of revenue.} ^{The sale of town sweepings should also} ^{yield a larger income.}
On the expendi-
ture side the Medical
College contribution should
be

100
100
he Rs 1700 not Rs 150 entered
in the budget: a similar
provision should be made
for Sanitary Inspections.
The allotment of Rs 100 under
Grant IV to meet the cost
of repairs to toll-gate
houses will be transferred
to Grant I "Repairs - Building",
to which it properly
belongs: the item (K) under
Grant I should appear
under Grant IV. The item
permanent advance Rs 25
should be struck out. The
advances for Censuses are shown
at Rs 500 in Statement II
while in para 32 of the
President's letter it is
stated to be
Rs 700. The
difference should be explained

928
20 35 S-P
as also the ^{necessity of} ~~reason for~~
incurring the charge in
addition to that shown
in the regular estimate.
The item "Refunds Rs 500"
should be explained more
fully. The entry of Rs 276
as salary of school over-seer
under (2) Municipal schools
in Statement II B is
not understood and does
not occur in Statement II
S. The difference
between the estimated ex-
penditure for 1881-82
and the regular estimate
for 1880-81 are detailed
by the President in para 32
of his letter. The provisions
for the girls' school and
other schools are not
particularized

It is observed that the allotments
for "Communications" amount
only to about half the income
derived from Tolls. The ex-
penditure on the former shd.
approximate the revenue yielded
by the latter. This should be a standing rule.

particularized in state
 ment # 13. The increase
 to the pay of the 1st & 2nd
 clerks is sanctioned as
 proposed by the President.
 The contribution to the
 establishment in the Govt
 office will have to be
 revised with reference
 to the ^{statement} account to be
 furnished by the Accountant
 General.

9. The alterations above
 indicated will leave a deficit of
 Rs 110. The budget should be balanced by
 reduction of the ~~allowance~~ ^{allowance} of the
 Lingayat and P. balance should be separately shown & not mixed up with the
 Municipal ~~allowance~~ ^{balance} -

expenditure wherever possible
 Note of the P. and C. Col. be app. V. &
 there will be a saving of Rs 700, carrying
 allowance ~~Rs 100~~

10. Subject to these
 remarks the Right Honble
 the Governor in Council
 passes the budget estimate
 of the Kellac Municipality
 for 1881-82.

Agg 8/11 A.T.

925
 26

Presd M.C. Kellac
 Revenue Dept
 Board of Revenue
 Sanitary Commr
 Account General
 Director of Pub Instruction
 Surgn Genl with Govt of Madras
 Inspector General of Police
 Presd, L.C. & P. Kellac

Despatch 13/6

100 number

928
37

Acct. of 1880 Madras.
FINANCIAL.

To

Debit
Recd.

}

188, No.

Nos.

5/10
37

82p
11/20/81
Financial DEPARTMENT.

Tellors Municipal
budget 1881-82

Under Disposal Docket.

PAPERS to be read in Proceedings:—

X No. 962 of 81

No. of

No. of

Recd
28.5.81

28
38

1235
126.5

Govt. of 1881 Madras.

Final

DISPOSED OF

26 MAY 81

BY G.O. No. 928.



Final Budgets But

estimates of the Madras

Revenue for 1881/82, re-

ceived