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MADRAS RECORD OFFICE

Government of Madras

DEPARTMENT

Financial

G.O. No. 11-M. Press
B.P. No. Mis.

Original

Dated 10th April 1885.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From G. T. MACKENZIE, Esq., President of the Municipal Commission, Madras, to the Chief Secretary to Government, dated Madras, 27th March 1885, C. No. 982.

I have the honor to submit the budget for 1885-86 which was passed by the commissioners at a special meeting held on March 26th.

2. The principal feature in this budget is the increase of conservancy staff. The town is divided into eight divisions and twenty wards. Hitherto, the Vice-President, Mr. Jones, has had charge of public works and of conservancy and has had under him Messrs. Stephenson and Smith with twenty overseers. From the 1st of April the Vice-President will have charge of public works alone and will retain the services of Mr. Stephenson and eight overseers, giving over to the Health officer the charge of conservancy and the services of Mr. Smith and twelve overseers. It is not considered feasible to entrust one overseer with an area greater than a ward, and, therefore, an increase of eight overseers is provided for in this budget, with eight duffadars and eight peons, to take the place of those withdrawn for public works so that the Health officer may have his establishment complete in each ward. The commissioners have sanctioned this increase of eight overseers experimentally for one year, and I hope that it will meet with the approval of Government. I understand that Act I of 1884 was passed, and the appointment of a Health officer was forced upon the municipality in order that, if possible, some improvement may be made in the sanitary condition of this city. Surgeon Davis has entered upon his duties with much energy, and, if supplied with the staff for which he asks, will doubtless show good results.

3. The proposed increase of establishment is shown in a separate statement for convenient reference. Mr. Smith has been in the service of the municipality for eight years on a salary of Rs. 250, and it is proposed to give him an additional allowance of Rs. 50. Under the new system he will have to traverse the whole town. Surgeon Davis, the Health officer, accepted this appointment expecting that he would receive Rs. 500 per mensem, but from his salary he has to pay to Government one-seventh as pension contribution. I brought this matter to the notice of Government, who in G.O., Mis. No. 359, dated 19th February 1885, were pleased to say that the commissioners might raise his salary. The Standing Committee, in drawing up this budget, considered that a preferable course was to grant the Health officer a horse allowance of Rs. 75 per mensem.

4. The variations in the other items of this budget are given in the explanatory statement which was circulated to the commissioners, and of which a copy is enclosed.

5. Under section 209 of Act I of 1884 the sanction of Government is requested for a loan of two lakhs of rupees for the drainage works in Black Town at the rate of interest and on the terms sanctioned in G.O., No. 363, dated 15th February 1883.

6. Under section 99 the sanction of Government is requested for the levy of the following taxes during the year 1885-86 :—

(1) Tax on arts, professions, trades and callings (section 103).
(2) Tax on salaries (section 114).
(3) Tax on buildings and lands at 10 per cent. (section 119).
(4) Payments for occupation of lands vested in the commissioners (section 136).
(5) Water-tax on buildings and lands at 4 per cent. in the populous parts of the city and at 2 per cent. elsewhere (section 138).
(6) Lighting-tax on buildings and lands at 1 per cent. (section 148).
(7) Tax on vehicles with springs and on animals (section 153).
(8) Tax on carts and other vehicles without springs (section 164).
(9) Tolls on vehicles and on animals entering the municipal limits (section 170).
(10) Tax upon places used for the retail sale of spirituous and intoxicating liquors (section 179).

7. In accordance with G.O., Mis. No. 621, dated 20th March 1885, Government will, I understand, withhold their sanction to the levy of tax on places for the use of spirituous and intoxicating liquors excepting toddy. The amount of Rs. 13,500 entered in the budget represents the average of Rs. 7,452 therein referred to as the average annual revenue on liquor shops, and a sum of Rs. 6,048, the probable receipts from toddy shops.

ENCLOSURE.

Proposed by the President and seconded by Mr. J. P. Nicholas—

"That the increase of establishment detailed in the list which has been circulated be sanctioned."

To this Mr. Theroovengada Mudaliar moved as an amendment.

"That the budget be considered *seriatim*."

This amendment was not seconded.

Mr. Venkataramiah Shastri and Mr. Somoosoondrum Chettiar seconded an amendment—

"That this meeting do now resolve itself into a committee to consider the budget."

This amendment being put to the meeting was carried by 15 votes against 8.

Proceedings of the committee.—Proposed by Mr. Venkataramiah Shastri and seconded by Mr. Somoosoondrum Chettiar.

"That the receipts be passed except lighting-tax."

Carried *nem con.*

Proposed by Mr. Venkataramiah Shastri and seconded by Mr. Somoosoondrum Chettiar—

"That the Lighting-tax be levied at one per cent."

The resolution being put to the committee was carried by 17 votes against 11.

Proposed by the President and seconded by Mr. J. P. Nicholas—

"That the list of increased establishment circulated to the commissioners be sanctioned, the increase of eight overseers being experimentally sanctioned for one year."

To this Mr. Theroovengada Mudelliar moved as an amendment—

"That the item of Rs. 50, personal allowance to Mr. Smith, be omitted."

The amendment was not seconded and the original resolution was put to the committee and carried.

Proposed by Mr. Venkataramiah Shastri and seconded by Mr. Vijiaranga Mudaliar—

"That the expenditure under Grant I be passed."

To this as an amendment Mr. Rungiah Naidu moved and Mr. Ananda Charlu seconded—

"That the item for new office for stores be reduced from Rs. 2,000 to Rs. 700, and that Rs. 1,300 be added to new drains."

The amendment being put to the committee was carried by eight votes against seven and the resolution, as thus amended, was then carried.

Proposed by Mr. Venkataramiah Shastri and seconded by Mr. Vijiaranga Mudaliar—

"That the expenditure under Grant II be passed."

To this as an amendment Mr. Theagaraya Chettiar moved and Mr. Etherajulu Naidu seconded.

"That the Normal school be abolished."

The amendment being put to the meeting was lost by six votes against eight. The original resolution was then carried.

Proposed by Mr. Venkataramiah Shastri and seconded by Mr. Vijiaranga Mudaliar—

"That the expenditure under Grant III be passed."

To this as an amendment Mr. Ananda Charlu moved and Mr. J. A. Jones seconded—

"That the expenditure on electric lighting be removed from the charges on Lighting fund."

To this amendment, as a further amendment Mr. Venkataramiah Shastri moved and Mr. Venkataramanjulu Naidu seconded—

"That the expenditure on electric lighting be transferred to Parks."

This further amendment being put to the committee was carried by eight votes against five, and the original resolution was then carried.

Proposed by Mr. Venkataramiah Shastri and seconded by Mr. Theagaraya Chettiar—

"That the expenditure under Grant IV be passed with a request to the Park Committee to see to the due appropriation of the Park grant."

Carried.

Proposed by Mr. Venkataramiah Shastri and seconded by Mr. Vijiaranga Mudaliar—

"That the expenditure under Grants V and VI be passed."

Carried.

The committee then terminated.

Proposed by Mr. Venkataramiah Shastri and seconded by Mr. Krishnama Chariar—

"That the proceedings of the committee be confirmed."

Carried.

Proposed by the President and seconded by Mr. Venkataramiah Shastri—

"That with the approval of the Governor in Council the following taxes be levied in 1885-86, under Madras Acts I of 1884 and VII of 1884," viz. :—

1. Tax on arts, professions, trades and callings (section 103).
2. Tax on salaries (section 114).
3. Tax on buildings and lands at 10 per cent. (section 119).
4. Payments for occupation of lands vested in the commissioners (section 136).
5. Water-tax on buildings and lands at 4 per cent. in the populous parts of the city and at 2 per cent. elsewhere (section 138).
6. Lighting-tax on buildings and lands at 1 per cent. (section 148).
7. Tax on vehicles with springs and on animals (section 153).
8. Tax on carts and other vehicles without springs (section 164).
9. Tolls on vehicles and on animals entering the municipal limits (section 170).
10. Tax upon places used for the retail sale of spirituous and intoxicating liquors (section 179).

ORDER—dated 10th April 1885, No. 11 M., Financial.

The Government observe that Act I of 1884, which provides for additional taxation, was introduced since the passing of the budget for the calendar year 1884, and that it was subsequently amended by Act VII of 1884, so as to enable the commissioners to keep their accounts for the official, instead of for the calendar, year. The levy (by a special instalment) of the taxes, &c., due for the quarter ending 31st instant was at the same time authorized. A budget for the fifteen months ending 31st instant was accordingly formally sanctioned by G.O., dated 9th March 1885, No. 487, in supersession of that for the calendar year 1884.

2. The President now submits the budget for the official year 1885-86, the first of its kind, and the receipts and charges, according to it, are compared below with the actuals of the calendar year 1884. Its late submission, however, is a matter for regret. The latest date fixed by legislation for this purpose is the third week in March, and the President will see that all future budgets are submitted punctually within the prescribed time.

RECEIPTS.

	Actuals, 1884.	Budget estimate, 1885-86.
	RS.	RS.
I. Taxation—		
(1) Tax on arts, &c. (section 103)	52,736	57,500
(2) Tax on salaries (section 114)	5,171	4,500
(3) Tax on buildings and lands at 10 per cent. (section 119)	3,47,282	3,54,000
(4) Water-tax on buildings and lands at 4 and 2 per cent. (section 138)	1,30,909	1,38,000
(5) Lighting-tax on buildings and lands at 1¼ per cent. (section 148)	42,740	36,000
(6) Tax on vehicles with springs and on animals (section 153)	55,828	55,500
(7) Tax on carts and other vehicles without springs (section 164)	17,811	17,000
(8) Tolls on vehicles and animals entering municipal limits section 170)	46,229	47,400
(9) Tax upon places used for sale of spirituous liquors (section 179)	13,799	13,500
(10) Fees for licenses	17,670	73,320
Total	7,30,175	7,96,720
II.—Rents	39,743	39,680
III.—Fines and fees	9,125	8,700
IV.—Contributions from Provincial funds	1,06,261	18,610
V.—Profits on Workshop and Stores	3,471	11,500
VI.—Miscellaneous	55,369	58,540
VII.—Loans	..	2,00,000
Suspense	..	..
Opening balance. In fixed deposit	1,20,000	..
Opening balance. In cash	18,687	85,140
Grand total	10,82,831	12,18,890

CHARGES.

	Actuals, 1884.	Budget estimate, 1885-86.
	RS.	RS.
GRANT I.		
(1) New Works—		
(a) Roads		
(b) Buildings	2,307	2,000
(c) Drainage	539	8,700
(d) Water-supply	1,58,670	2,33,800
(e) Miscellaneous	8,322	23,410
(2) Repairs—	20	4,550
(a) Roads		
(b) Buildings	95,095	1,05,000
(c) Drainage	3,569	14,700
(d) Water-supply	6,263	7,500
(e) Miscellaneous	26,000	36,910
(3) Establishment	3,584	5,000
(4) Tools and plant	41,914	71,800
	12,435	10,700
Total	3,58,718	5,24,070

CHARGES—*continued.*

	Actuals, 1884.	Budget estimate, 1885-86.
	RS.	RS.
GRANT II.		
(1) Establishment	1,080	1,080
(2) Results grants	10,108	10,700
(3) Contingencies	129	110
(4) Normal school	1,309	2,540
Total	12,626	14,430
GRANT III.		
(1) Hospitals and Dispensaries—		
(a) Triplicane dispensary	7,816	12,500
(b) Black Town do.	4,868	6,100
(c) Contribution to Provincial funds for General Hospital	20,000	20,000
(d) Contribution for Medical college	4,185	4,620
(e) Contribution for St. Thomé dispensary	300	300
(2) Vaccination	10,871	14,220
(3) Registration of births and deaths	5,305	5,330
(4) Conservancy	2,30,302	2,53,850
Total	2,83,647	3,16,920
Grant IV.		
(1) Lighting	31,774	34,230
(2) Markets	1,907	1,990
(3) Parks	13,192	20,560
(4) Watering roads, &c.	11,669	15,180
Total	58,542	71,960
Grant V.		
(1) Head office—Salary and allowances	51,605	57,850
(2) Assessment and collection	33,880	38,370
(3) Miscellaneous	22,013	21,700
Pensions	3,622	2,960
Repayment of debts	41,957	45,960
Interest	90,900	1,00,900
Total expenditure	9,57,510	11,95,120
Suspense	25,615	..
Closing balance. In fixed deposit	75,000	..
Closing balance. In cash	24,706	23,770
Grand total	10,82,831	12,18,890

3. The opening balance above adopted is the amount shown as the closing balance of the fifteen months' budget referred to in paragraph 1 *supra*. Excluding this balance, the receipts, as estimated by the commissioners, amount to Rs. 11,33,750 against Rs. 10,64,144, the actual receipts of the twelve months of the calendar year 1884. Credit is taken for a loan of two lakhs of rupees for the Black Town drainage scheme, at the rate of interest and on the terms sanctioned in G.O., No. 363, dated 15th February 1883. Under section 209 of the Act the raising of this loan is sanctioned. The tax on arts, &c., and on buildings and lands, the water-tax on the same and license fees are all expected to yield larger revenues, chiefly owing to the introduction of the new Act. There will, however, be a decrease under the Lighting-tax on buildings, and under Provincial grants owing, in the first case, to the resolution of the commissioners to reduce the rate from 1¼ to 1 per cent., and in the latter case owing to certain special grants made in 1884 which will not occur again.

4. Under Charges, Grant I, provision is made for several useful new works, but it is observed that omissions similar to those noticed in the budgets for 1883 and 1884 occur again in the present statement II-A. The form circulated with G.O., 25th August 1882, No. 1034, should be substituted for that now in use. For repairs of roads Rs. 1,05,000 are provided. The Public Works Establishment charges show an increase over the actuals of 1884 of about Rs. 30,000 due to a re-arrangement of the department. These charges, however, form only 16 per cent. of the proposed outlay on works. Under Grant II Rs. 2,540 are provided for a Normal school, but statement II-B does not show the details of the establishment maintained on that account. Under Grant III, Rs. 12,500 are provided for the Triplicane dispensary. From the President's explanatory statement, however, it appears that Rs. 4,500 of this amount is for reconstructing the Contagious Diseases wards, &c. If the amount is not intended as a contribution to Provincial funds, as is presumed to be the case, it should be transferred to Grant I. The increased provision for conservancy is explained and is approved, but that for vaccination contingencies requires explanation. The contribution for the Medical college should be Rs. 5,780 at ·5 per cent. of the receipts for the 15 months ending 31st March 1885.

G.O., 5th April 1884, No. 772.

5. The additions to the permanent Municipal staff, proposed by the President and sanctioned by the commissioners, are approved.

6. Subject to these remarks the budget is passed, and the Right Honorable the Governor in Council sanctions the re-imposition of the taxes proposed by the commissioners during the current year with the exception, however, of the tax on places used for the retail sale of spirituous and intoxicating liquors other than toddy. The reasons for this decision are explained in the papers ending with G.O., Mis. No. 621, 20th March 1885. The necessary notification has been published in the *Fort St. George Gazette*.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the President of the Municipal Commission, Madras.
" Revenue department.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.

Exd. J. Wright.

MUNICIPAL BUDGET—1885-86.

EXPLANATORY STATEMENT.

TAXATION.

RECEIPTS.

Arts.—The increase arises from the enhanced rates leviable under Act I. of 1884.

Salaries.—In 1884 the receipts were for the last half of 1883 and the first half of 1884. The receipts for the last half of 1884 are received in the present quarter. The receipts for 1885-86 will be for the present quarter and for the first half of the year. Hence the decrease.

Water Tax.—The limit of exemption has been lowered and non-populous tracts are taxed.

License Fees.—The receipts are only estimates.

Profits on Workshops and Stores.—Hereafter the Workshops accounts will be kept separately as a suspense account, and the Workshops establishment will be paid for by the Workshops.

EXPENDITURE.

STATEMENT II.

Grant ii.

3. *Normal School.*

Rs. 2,540 for the Normal School is the estimate received from the Inspector of Schools.

STATEMENT II-A.

PART I.—NEW WORKS.

Roads.
Grant ...Rs. 2,000
Actuals, 1884.... ,, 2,307

The only work proposed to be undertaken is Cossapettah Bridge, which work was entered in the Budget of 1884 and omitted in that of 1884-85 as time would not have permitted the work to be done. It is hoped it will be completed in 1885-86.

Buildings.
Grant ...Rs. 10,000
Actuals 1884.... ,, 539

Provision has been made for the construction of a building for increased accommodation required for the Municipal Office. This has been sanctioned by the Commissioners in their Meeting of February 1885. A grant of Rs. 2,000 has also been provided for the new office at the stores, as the accommodation there is quite insufficient and the old building is crumbling to pieces. For the construction of ten new latrines

Rs. 5,000 is included. Eight latrines out of the ten sanctioned last year are being or have been erected and further latrines are very necessary.

The details of the work to be done in Black Town Drainage are shewn in Appendix. It is intended to finish a large portion of Black Town between the Esplanade and the Canal, to complete the Eastern portion and to begin the works in the Western portion.

Drainage.
Grant ...Rs. 2,32,500
Actuals ... ,, 1,58,670

For a built drain to carry off the sewage of Choolay Slaughter-House, which is very necessary, Rs. 500 has been provided.

The following detailed amounts can be most profitably spent in Triplicane, Choolay, Pursewaulkum and Tinnevelly Settlement to drain places where cholera usually commences and which places are not effected by Black Town Drainage Scheme. For this purpose Rs. 10,000 has been provided, viz :—

	Rs.
Chetty's Garden and Patter's Road	4,000
Soonkoovar Street, Triplicane...	900
Astaboojum Road	1,800
Lunatic Asylum Road	1,900
Monegar Choultry Road near Tinnevelly Settlement.	1,400
Total...	10,000

Water Supply.
Grant ... Rs. 23,410
Actuals, 1884 ,, 8,322

Rupees 23,000, the balance of Rs. 75,000 given by Government, it is proposed to spend during the year in fixing of pipes, tower, machinery, &c. Rupees 410 is for the out-houses to the bungalow sanctioned to be erected during 1884-85, which has been completed. The greater part of the expenditure on the new water supply works during 1884-85 will appear in the accounts for the first three months of 1885.

Miscellaneous.
Grant ... Rs. 4,550
Actuals, 1884 ,, 20

The usual number of dust bins have been provided, and a larger amount is now put in for the improvement of parcherries as much more improvement will be effected under the Health Officer.

PART II.—MAINTENANCE.

Maintenance.

Roads.
Grant ... Rs. 1,05,000
Actuals ... ,, 95,095

Only the usual grant has been entered with the additional Rupees 5,000 for repair of foot-paths and culverts as in 1884-85.

The amount allotted for the reform of Roads is Rs. 80,337. This would cover the reform of only 33 miles, 20 feet broad at the rate of Rs. 2,396 which was the cost in 1883, so that a selection must be made from the roads which will fall out of liability during 1885-86. These amount to

Division.	Squares.	Estimate cost.
		Rs.
First	6,651	9,965
Second	6,422	9,778
Third	9,385	12,318
Fourth	5,937	13,786
Fifth	12,285	15,083
Sixth	10,632	14,658
Seventh	10,835	14,569
Eighth	8,383	12,028
Total...	70,530	1,02,195

which is Rs. 21,858 in excess of the grant provided. The worst roads will ofcourse be selected for reform, the others must be kept in repair departmentally along with other roads out of the grant for repairs viz : Rupees 19,663, for 143 Miles.

The following are the main increases under this head over the actuals of 1884, which, when all expenditure is paid will amount to Rupees 8,500 viz. Rupees 1,500 for latrines (these were much damaged by late rains) Rupees 600 for Slaughter Houses and Rupees 300 for Markets much requiring repairs, Rupees 500 for Office Premises which require more repair each year, Rupees 1,700 for Cart Depots to which much requires to be done to put them in a sanitary condition and in accordance with our own bye-laws, Rupees 700 for improvement at Burial and Burning Grounds and Rupees 1,000 a grant shewn in Budget for 1885-86, for repair to Pumping Stations.

Buildings.
Grant ... Rs. 14,700
Actuals ... ,, 3,569

The items under this head call for no special remark. A sum of Rupees 5,000 has been allotted to repairs of street drains, several of which require early attention.

Drainage.
Grant ... Rs. 7,500
Actuals ,, 6,263

Most of this work is done by the Workshop and entered into the Workshop books, and a large amount is now under suspense. Rupees 4,000 has been added for meters to check the consumption and wastage of water, and Rs. 2,000 for smaller works which are found necessary from time to time. The staff in this is the same as in the Budget of 1884-85, with the exception shewn in Statement of extra Staff.

Water Supply.
Grant ... Rs. 36,909
Actuals... ,, 26,000

The main increase is in Cooum Fences. The following fences it is proposed to renew with rails and upright stones during 1885-86 as they are at present in a decayed condition.

Miscellaneous.
Grant ... Rs. 5,000
Actuals 1884 ,, 3,585

	Rs.
Spur Tank Road, repair, 1,900 feet	935
Harris Bridge to Marshalls Road repairs 2,140 feet ...	975
At Wallajah Bridge (East and West) renewals 1,560 feet ...	1,090
Total	3,000

"Other fences" include grant for repair to parapet walls at Basin and Gantz Roads, Railway approaches, &c.

PART III.

Tools and Plant.
Grant ... Rs. 10,700
Actuals ... „ 12,435

The usual allotment for tools has been provided as also for 400 conservancy buckets.

STATEMENT II-B.

Establishment Public Works.
Budget Est. Rs. 13,855
Actuals ... „ 10,787

The increase is entirely due to the re-arrangement of the Department. No duffadars and peons were debited under previous arrangements to Public Works, but 8 duffadars and 8 peons are now included. Formerly a moiety of Messrs. Smith's and Stephenson's pay was debited, now only Mr. Stephenson's full pay. A moiety of the General Office staff was also formerly debited, but now the cost of all but two clerks will be borne by the Public Works Department. The increases which follow are more apparent than real, and the conservancy is decreased in the same proportion.

	Annum.
8 Duffadars and 8 peons=120 ... ...=Rs.	1,440
Increase, on account of Asst. Engineer as explained above=50 ... ...= „	600
The moiety before charged to Public Works was Rs. 250, the amount debited under new arrangements will be 378, an increase of Rs. 128 per month ... ...= „	1,536
	3,576
Deduct difference of charge for Overseers, *viz.*, Rs. 402-8-0—315 = 87-8-0 ... ... „	1,050
	2,526

Under Water Works the total for one year of staff debited to Workshop was in 12 months ending 1884 Rs. 4,417. The actual Workshop staff has now been entirely omitted, and it is proposed in future to deal with the Workshop similarly to other suspense accounts, all expenses including staff being debited and all *actual* receipts only credited, thus making the accounts much clearer, and any profit derived will be thus clearly ascertained. Two clerks have been retained from the joint staff as properly debitable to water supply. No additional staff is asked for. After taking the actual Water Works staff as now shewn in Budget, and placing its expenditure against Water Works Fund, the Workshop instead of Rs. 4,417 (the charge for the 12 months ending 1884) will now bear only Rs. 2,784. The difference will therefore be an increased profit of Rs. 1,633, and the total profits are expected to amount in 1885-86 to Rs. 11,500, which has been entered on page 3 of the Budget.

Engine Drivers.
Grant ... Rs. 4,530
Actuals... „ 2,456

The staff of Engine Drivers is the same as in 1884. The actuals are lower than the estimate, as staff at Pumping Stations were employed in May and for the Steam Roller in August last.

Outfall Channel.
Grant ... Rs. 240
Actuals ... „ 160

The staff at the Outfall Channel was only engaged for 8 months of 1884.

Grant iii.—Sanitation and Medical Services.

Triplicane Dispensary.

A sum of Rs. 4,500 has been provided for reconstructing the Contagious Diseases Wards, &c., which fell down during the excessive rains of last year.

Conservancy.
Budget Est...Rs. 26,642
Actuals ... „ 26,269

The Conservancy from 1st April is proposed to be placed under the Health Office; it is proposed to include 8 Junior Overseers on Rs. 30 per month in place of the Overseers withdrawn for the Public Works Staff. A staff of 12 Overseers would be utterly insufficient for the conservancy work, looking to the fact that a large, additional number of places have to be licensed under the new Act, and also to the fact that much more will be required of the Overseers now that the Department will have more attention devoted to it. Again, it is impossible for Overseers to really look after the conservancy of a greater area than a ward. With attendances, at Police Courts, if our conservancy is to be in any way improved, and that is one reason why additional funds have been provided in the new Act, they will be very fully employed. The relief afforded by having Public Works duties taken away from them will only be such as will allow them to perform many necessary, hitherto neglected, portions of the work, and this is urgently required for better conservancy.

Maintenance of Sewage Farms.
Budget Est...Rs. 1,284
Actuals ... „ 832

The increase is owing to provision being made for a Superintendent for the Black Town Drainage Farm and a Maistry for the new Farm at Poodoopet.

Slaughter Houses.
Budget Est...Rs. 2,016
Actuals ... „ 857

The actuals being so low, is accounted for by the licensing clerks and peons being engaged only for 3 months during 1884.

Grant iv.—Miscellaneous Municipal Purposes.

1.—*Lighting Maintenance.*
Budget Est...Rs. 24,500
Actuals ... „ 29,523

This great decrease is owing to the low rate of contract for lighting the street lamps.

Additional Lamps Sundries.
Budget Est...Rs. 8,250
Actuals ... „ 1,283

It is proposed to put up 500 additional lamps, as applications for lamps are coming in daily. The work is done through the Workshop and there is a large amount yet unadjusted.

2.—*Markets.*
General Market.
Budget Est ...Rs. 732
Actuals ... „ 656

One additional peon in addition to the three is requested for the better supervision of the Market.

STATEMENT II.—C.

Grant i.

Steam Road Roller.
Budget Est. ... Rs. 2,652
Actuals ... „ 455

The staff is the same as in 1884. It was only worked for 5 months, hence the actuals so low.

Drainage Pumping Stations.
i.—Fort Main Drain.
Budget Est. ... Rs. 8,472
Actuals ... „ 4,084

The double set of staff required to work the engine both night and day was only put on in May when the drainage works were opened, hence the actuals so low.

ii.—Napier Park.
Budget Est. ... Rs. 3,397
Actuals ... „ 2,528

The staff employed here is the same as that employed in 1884. The pumping station was only in use some eight months in 1884. Actuals will be Rs. 3,349 when certain transfers are made.

iii.—Royapooram.
Budget Est. ...Rs. 25,716
Actuals ... „ 11,578

The pumping at Royapooram was only for 5 months in 1884, and the actuals therefore corresponds with the grant for 5 months. No additional staff is proposed.

iv.—Outfall Channel.
Budget Est. ... Rs. 288
Actuals ... „ 204

The above remark applies to this also.

v.—Sewers and Drains.
Budget Est. ... Rs. 909
Actuals ... „ 80

This staff was only employed from July 1884, and the grant therefore is about the same for the months engaged. The actuals will be Rs. 401 when certain transfers are made.

Grant iii.

Hire of Scavengers.
Budget Est. ...Rs. 72,268
Actuals ... „ 69,118

The increase is owing to provision being made for additional scavengers for the new latrines built, and for the sweepers for the extra carts asked for by the Health Officer.

Hire of Bullocks.
Budget Est. ... Rs. 98,033
Actuals ... „ 92,277

The increase is owing to the 24 extra pairs of bullocks required for the extra carts. This extra staff is required for the 2nd Division and Triplicane.

Hire of Carts.
Budget Est. ... Rs. 11,820
Actuals ... „ 3,677

There has only been an increase of 24 carts. The low figure in the actuals is attributed to the death of the late Cart Contractor and his bills not being sent since then.

There has been no increase in the Night-soil Depôts. The staff for the Mylapore Night Soil burying place which should have been charged to Night Soil Depôts was hitherto charged to House Conservancy, and that staff is now brought under its proper head.

Rubbish and Night Soil Depôts.
Budget Est. ... Rs. 8,945
Actuals ... „ 6,026

Sanding Latrines.
Budget Est. ... Rs. 2,000
Actuals ... „ 743

The sand in many of the latrines has been washed away by the late heavy rains and the sand requires to be replaced.

Maintenance of Sewage Farms.
Budget Est. ... Rs. 15,071
Actuals ... „ 12,349

Provision has been made to take over the Black Town Drainage Farm as also those at Poodoopet and Ungalummen Covil Road when completed. The increase asked for is only Rs. 8 and all on account of new farms.

Burial and Burning Grounds.
Budget Est. ... Rs. 1,866
Actuals ... „ 1,517

A Maistry has been provided for the Washermanpettah Burial and Burning Ground.

Grant iv.—Miscellaneous Municipal Purposes.

1.—*Lighting-Electric Light.*
Budget Est. Rs. 1,100
Actuals ... „ 1,355

The actuals include a sum of Rs. 275 paid for printing the diagrams of the report on the Electric Lighting of the City of Madras.

6.—*Esplanades.*
Budget Est. ... Rs. 696
Actuals ... „ 377

The increase is owing to the six coolies on the esplanades only having been on during two months of 1884.

MUNICIPAL OFFICE,
MADRAS, 16*th March* 1885.

G. T. MACKENZIE,
President, Municipal Commission.

Statement shewing proposed increase in Establishment and Labour in the Budget for the year 1885-86.

	No.	Salary per Mensem.		REMARKS.
ESTABLISHMENT.				
Grant i.—(*Public Works.*)				
(*a*) General. Punkah Puller	1	5	0	Required for the Department.
Grant iii.—(*Sanitation and Medical Services.*)				
2. Vaccination. Clerk	1	15	0	Grade Rs. 15 to 20. This was sanctioned by the Standing Committee on 23-4-84 to work the Vaccination under the changed condition of law.
4. Conservancy. (*a*) Establishment. General. Sanitary Inspector... ...	1	50	0	Increased as a personal allowance to Mr. Smith.
In-door.				
Duffadar	1	8	0	Required for the Health Officer.
Punkah Puller	1	5	0	
Out-door.				
Overseers at Rs. 30 ...	8	240	0	These are instead of those drawn for the Public Works Department.
(2.) *Street Conservancy.* Duffadars at Rs. 8	8	64	0	Do. Do.
Peons at Rs. 7	8	56	0	
(3.) *House Conservancy.* Peons at Rs. 7	3	21	0	This is for the better working of the House Conservancy.
(*i*) *Maintenance of Sewage Farms.*				
Superintendent at Black Town Drainage Farm	1	20	0	This is for the new farm irrigated by the Sewage from the Royapuram Pumping Station which will be opened during 1885-86.
Maistry at Poodoopet ...	1	8	0	This is for the new farm to be opened out at Poodoopett about the beginning of April.
(*l*) Slaughter Houses. Peon	1	7	0	Required for Perambore.
Grant iv.—(*Miscellaneous Municipal Purposes.*)				
(2) Markets. (*a*) General Market. Peon	1	6	0	Required for the better supervision of the Market.
Grant v.—(*Supervision and Management.*)				
2. Head Office Establishment. General Department. Watching peon...	1	6	0	The present number of three having been found insufficient this addition is absolutely necessary.
Attender	1	7	0	This is for the convenience of the tax paying public.

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	No.	Salary Per mensem.		REMARKS.
Grant V.—(Continued)				
Stores.				
Clerk	1	15	0	These have been temporary from 1881 and are now made permanent being absolutely necessary.
Lascar	1	7	0	
3. *Assessment and Collection.*				
Tax on Professions &c.				
Clerk	..	5	0	Rupees 10 being too insignificant a pay for a Clerk, is proposed to be raised to Rs. 15 in Grade of Rs. 15 to 20.
Moochie	1	10	0	This is found absolutely necessary for efficient working.
License Fees on Timber and Firewood.				
Clerk at the Buckingham Canal...	1	20	0	In grade of Rs. 20 to 30.
Do. do	1	15	0	In grade of Rs. 15 to 20.
Conicopillays at the Sea Custom Office at Rs. 12 each	3	36	0	
Peons do at Rs. 7 each	6	42	0	
Lascars do at Rs. 7 each	2	14	0	
Do. do	1	6	0	
Remuneration to Toll Farmers and the Madras and South Indian Railways		85	0	
House &c., Taxes.				
Clerk	..	1	0	Rs. 14 is raised to Rs. 15 to make it even with the lowest of the Clerks salaries.
Moochie	1	10	0	This is found absolutely necessary for efficient working.
Allowance.				
Health Officer's Horse allowance... ...	1	75	0	
Labour and Materials (page 22.)				
Grant I. *(Public Works.)*				
(a.) Water Supply.				
1. *Delivery Channel.*				
Divisional Store keepers at Rs. 12 ...	8	96	0	These men are required to assist the Water Works Overseers in the care and issue of their local stores. They are shewn under Delivery Channel by mistake in preparation of Budget.
5. *Red Hills Lake Staff.*				
Tank Conservator				
Syrang	1	15	0	Sanctioned by the Standing Committee on the 28th January 1885, to carry out the provisions of Sec. 219 of Act I of 1884.
Lascars at Rs. 6.	1	7	0	
Watching Peon	2	12	0	
Gardener	1	9	0	
Royapuram pumping Station				
Scavenger	1	6	0	For care of Red Hills Bungalow existing staff retained.
Steam Road Roller.				
Fireman Rs. 15 to Rs. 20.	1	5	0	Required for Latrine.
	1	5	0	The work is extremely hard as the man also steers the roller and it is difficult to get a proper man at Rs. 15.
Watchman	1	6	0	One required for night and one for day.

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	No.	Salary Per Mensem.		REMARKS.
Grant iii *(Sanitation and Medical Service)*				
4. Conservancy				
(b.) Hire of Scavengers.				
Street Conservancy				
Men at ... ... Rs. 5 2 8	34	175	11	All this increase is very necessary and is all that can be arranged for at present Twenty-four sweepers required for extra carts and 10 men and 10 women for new latrines.
Women at ... ... „ 3 6 3	4	13	9	
Do. ... ... „ 3 2 4½	6	18	14	
House Conservancy.				
Shootman	1	6	0	Do. do.
(c) Hire of Bullocks.				
Street Conservancy.				
For carts pairs at ... ... Rs. 16 4	12	195	0	For twenty-four extra carts.
Do do ... ... „ 17 11	12	212	4	
(d) Carts.				
Rubbish at ... ... Rs. 2 8	12	30	0	For better conservancy
Box at ... ... „ 2 8	12	30	0	
(e) Maintenance Sewage Farms.				
Ungalumen Covil Road.				
Men at ... ... Rs. 5 0	2	10	0	Required for the new Farm.
Black Town Drainage farm				
Men ... ... „ 6 0	4	24	0	Do do.
Boys at ... ... „ 3 4	12	39	0	Do do.
Poodoopett.				
Picottahmen at Rs. 6	6	36	0	Required for the New Farm.
Gardener	1	5	0	
Boys at Rs.3-4	2	6	8	
(m) Burial & burning grounds				
Washermanpett.				
Maistry	1	8	0	Required for the better up keep of the B. and B. Ground.

MUNICIPAL OFFICE,
MADRAS 16*th March* 1885.

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G. T. MACKENZIE,
President, Municipal Commission.

WATER WORKS FUND.

LOAN ACCOUNT.

Dr. *Cr.*

	Rs.	A.	P.		Rs.	A.	P.
By loan of 1882	2,50,000	0	0	By expenditure 1882	97,406	12	11
,, Premium credited to Miscellaneous	3,175	14	4	Do 1883	1,65,436	9	3
,, Interest on fixed deposit October 1882	750	0	0	Do 1884† ..	7,889	15	6
,, Paid from Municipal Fund ...	16,807	7	4				
Rupees...	2,70,733	5	8	Rupees...	2,70,733	5	8

NEW DRAINAGE.

DRAINAGE LOAN ACCOUNT.

Ending March 1885.

Dr. *Cr.*

	Rs.	A.	P.		Rs.	A.	P.
By loan of 1882	1,00,000	0	0	By expenditure 1882	78,915	15	5
,, 1883	3,00,000	0	0	,, 1883	1,64,351	0	0
* Premium of 1882	1,270	5	8	,, 1884-85 † ...	2,27,500	0	0
* ,, ,, 1883	5,535	15	0				
Met from Municipal Fund ...	63,960	10	9				
Rupees...	4,70,766	15	5	Rupees...	4,70,766	15	5

* These were credited to Miscellaneous (General Fund.)

† This is the budgetted expenditure.

MUNICIPAL OFFICE,
20th March 1885.

G. T. MACKENZIE,
President.

Explanatory Statement with reference to the 8 additional Overseers asked for in the Budget for 1885-86.

With reference to the proposed additional 8 Overseers, I would beg to state in explanation, that, although the Conservancy Overseers have, in future, been relieved of all work which appertains to the Sections of the Act that relate to the P. W. Department, there will still remain quite enough for the 20 men to do. At present I do not think that any one will deny that the conservancy of our town needs improvement. Under the existing arrangement it is an impossible and hopeless work for most of the Overseers to do their work properly. It is not so much that it is absolutely impossible, for, I suppose, if we had highly trained and thoroughly educated men who knew how to systematise their work to the highest degree, they, no doubt, by spending every hour of day-light and the best part of the night at their work, might probably succeed, but it is very improbable to put it very very mildly, and with an ordinary human and, not infallible, nature I should say impossible. An Overseer's work is of a very worrying nature; he is always more or less at logger-heads with the people of his ward. Generally he is looked on as a kind of a combination of a policeman and tax-gatherer, who nowhere is loved, with a very small admixture of a kind of head toty and general supervisor of the streets, etc. In the former aspect he is cordially hated, in the latter he is tolerated. At present, I am sorry to say, he very frequently, entirely, or nearly so, neglects the latter in exercising the function of a taxing agent. Looking at the financial and immediate results, it is the most important, the most laborious and the most responsible of his duties. His employers, by imposing fresh taxes and gauging their grants for works and other purposes by the return they get from these, still further give an impress on his mind that the great aim of an Overseer is to collect money (indirectly) and to have an eye to offences against those clauses of the Act that deal with the more patent and glaring crimes against the laws, I might say, of sanitary engineering. The more occult, and *par excellence* the most fatal, offences escape his notice altogether, simply and truly, because he has no time to devote to the investigation of such, and because he has never been trained to do so. These latter are the great breeders of disease, that sometimes play such frightful havoc in our population. I may add in the way of explanation to show my meaning, that one morning I was walking round a certain ward with the Overseer, who was a very smart Overseer as Overseers go, and he was pointing out eagerly what he considered the great defects of the place,—the rubbish thrown on the street, not into the dust-bins; the want of drains; the night-soil contamination of every available piece of suitable ground, etc.; when I espied a lovely stream, so common in our parcherries, composed of material of an almost treaclely consistence, as black as pitch, quietly winding its way round a well. Knowing the nature of the soil (sandy), I asked him if the well was properly protected, he said, "oh yes, there is a parapet and there the platform! Every-thing according to the Act." But on looking down the well there was a small contribution from the aforesaid stream soaking through forming one of the sources of the supply of the well. He never thought that water could soak through two or three yards of sandy soil. The same man informed me that six people were not too many for a wretched hut that was not sufficient for three.

2. Many and many a time have I had it said to me, "they don't drink from this well;" when, on asking and regularly cross-examining the people of the neighbourhood, I have found they used it for drinking purposes just as often as they used pipewater. The present Overseers act up to their lights, in many cases very fairly indeed, but they want to be made to see three times as much as they do at present. In many of the wards it is a sheer physical impossibility for the man to do his work. A man who has to see to the collecting of 517 licenses alone can't have much leisure. This man had 280 prosecutions in 12 months.

3. The average number of prosecutions for the 20 wards is 95. It may be taken as a general rule about 2½ trips to each person's house have to be made before a prosecution is undertaken, so that 238 visits are paid under this head alone. It also very frequently occurs that although the offence is committed in their ward, the person who has to be summoned, lives in a distant part of the town, thus entailing a long journey. There will be about 3,300 new licenses to look after this year (Dhobies, Cattle-yards, Boiling paddy, &c.) In addition they will have now to pay more particular attention to, and investigate the diseases that are prevalent in their districts. These enquiries about disease will have to be more thoroughly conducted, the reports more lengthy and precise; at present reports of this character are valueless except as a means of registration. To conduct a proper enquiry into *one* case of cholera, etc., would take, according to my personal experience, about two or three hours. I hope to be able by the end of the present year to get proper reports, not only on fatal cases of illness, but also of those that recover, viz., on cholera, fever, enteric fever, dysentery, diarrhœa and infantile disorders. The latter head includes about 52 per cent. of the total deaths; has any Overseer any idea of these? Has he ever investigated them? Out of 15,882 deaths in 1882, 8,251 occurred under five years of age. Ask any Overseer "Is your ward healthy?" "Oh yes," is the certain answer; this was the answer given to me when I knew the death rate to be between 60 and 70 per 1,000; it ought to be between 20 and 30 per 1,000. The man had no time to go about and enquire about occurrence of this or its cause. They will have to do so in future. "Conservancy," according to the Madras public judgment, I find, is nearly co-extensive with the terms "drainage and sweeping." Now this is but a poor estimate of the extent of ground that sanitation ought to cover.

4. The following extra duties wil certainly begin as soon as possible:—proper examination of wells, their registration, cleansing, etc, dhobies (a troublesome lot), cattle-yards and bakeries, (both of which are simply entirely neglected, except in the matter of forcing the parties to take licenses) and boiling paddy, also the overcrowding question, and the parcherry question which will soon become a burning one I should imagine.

5. With reference to the actual daily work of an Overseer, I have made out the following proximate return of their daily work from returns received from them:

	I.	II.	III.	IV.	V.	VI.
	Notices.	Licenses and permits.	Prosecutions.	Attendances at the Police Court.	No. of Licenses.	No. of letters, etc.
Proximate average for the 12 months ending 31st December 1884...	260	450	95	*20	145	304

*This is the actual No. of times in the Police Court to prosecute and does not include the visits to procure the summons itself.

The extremes of Col. I. are (8s) 421 and (2c) 13.
" " II. " (7c) 1,019 and (6s) 71.
" " III. " (1c) 280 and (4) 3.
" " IV. " (8s) 42 and (4) 2.
" " V. " (1c) 517 and (8s) 18.
" " VI. " (5n) 342 and (8s) 244.

6. Besides these he has to send in daily returns of his total work; copy of the muster roll; return of carts and their trips, etc. return of the No. of buckets, Lorries, &c., and their state; also he

will have cholera cases, small-pox cases, etc., *at hoc genus*; the investigation of complaints and other minor matters. It will be at once seen that some have much more to do than others, and I am of opinion that the work will require redistribution. Some men have so much to do that I cannot see how they have done it so well as they have done. A man who has 517 licenses to look after, and will have between 800 and 900 new licenses, cannot be said to have an easy time of it. I ask any person is it right, just or reasonable, to make him responsible for the state of the streets and roads of his ward which is about 1¾ or two miles long and ½ mile broad? The 1st Division wards will need 4 Overseers at any rate for some time to come, till this, really pestilent, neighbourhood is properly conserved. With this in view I hope to be able to give each man nearly an equal amount of work, keeping one or two wards in which the work is fairly light for the juniors, to enable me to train them and so as not to have an inexperienced man put in charge of a large district. I am anxious to procure Hospital Assistants for the vacant places, and I hear there will be no objection. Judging from the amount of money they are instrumental in collecting, and the boundless opportunities they have of overlooking offences against sanitary laws by the offenders offering bribes, I think the present rate of pay is the very minimum that ought to be offered to them.

R. E. STUART DAVIS,
Surgeon, I. M. D., Health Officer,
Madras Municipal Commission.

16th March 1885.

G. No. 982.

Municipal Office,

Madras, 27th March 1885.

From G. F. Mackenzie Esqr
President, Municipal Commission,

To The Honble C. F. Wallace
Chief Secretary to Government
Fort St George.

Sir,

I have the honour to submit the Budget for 1885-6, which was passed by the Commissioners at a Special Meeting held on March 26th.

2. The principal feature in this Budget is the increase of Conservancy staff. The Town is divided into eight Divisions and twenty Wards. Hitherto, the Vice President, Mr. Jones, has had charge of Public Works and of Conservancy and has had under him Mess. Stephenson and Smith with twenty overseers. From the 1st of April the Vice President will have charge of Public Works alone and will retain the services of Mr. Stephenson and eight overseers, giving over to the Health officer the charge of Conservancy and the services of Mr. Smith and twelve overseers. It is not considered feasible to entrust an overseer with an area greater than a ward and, therefore, an increase of eight overseers is

provided for in this Budget, with eight
Duffadars and eight Peons, to take the
place of those withdrawn for Public Works
so that the Health officer may have his
establishment complete in each ward. The
Commissioners have sanctioned this increase
of eight overseers experimentally for one year
and I hope that it will meet with the
approval of Government. I understand
that act I of 1884 was passed and the
appointment of a Health officer was
forced upon the Municipality in order that,
if possible, some improvement may be
made in the sanitary condition of this
City. Surgeon Davis has entered upon
his duties with much energy and, if supplied
with the staff for which he asks, will
doubtless show good results.

4. The proposed increase of establish-
ment is shown in a separate statement
for convenient reference. Mr Smith has
been in the service of the Municipality for
eight years on a salary of Rs. 250 and it is
proposed to give him an additional
allowance of Rs. 50. Under the new system
he will have to traverse the whole town.
Surgeon Davis, the Health officer,
accepted this appointment expecting that he
would receive Rs. 500 per mensem but from
his salary he has to pay to Government one
seventh as pension contribution. I brought
this matter to the notice of Government,
who in G.O. No. 359 this dated 19th February
1885 were pleased to say that the Commis-
sioners might raise his salary. The Standing
Committee, in drawing up this Budget, considered
that a preferable course was to grant the Health
officer a horse allowance of Rs. 75 per mensem.

5. The variations in the other items of this
Budget are given in the explanatory statement
which was circulated to the Commissioners,
and of which a copy is enclosed.

6. Under Section 209 of Act I of 1884
the sanction of Government is requested for
a loan of two lakhs of rupees for the drainage
works in Black Town at the rate of interest
and on the terms sanctioned in G.O. No. 363
dated 15th February 1883.

7. Under Section 97 the sanction of
Government is requested for the levy of the
following taxes during the year 1885-86—

1 Tax on Arts, Professions, Trades and
Callings (Section 103)

2. Tax on Salaries (Section 114).
3. Tax on Buildings and Lands at 10 per cent (Section 119).
4. Payments for occupation of lands vested in the Commissioners (Section 136).
5. Water Tax on Buildings and Lands at 4 per cent in the populous parts of the City and at 2 per cent elsewhere (Section 138).
6. Lighting Tax on Buildings and Lands at 1 per cent (Section 148).
7. Tax on Vehicles with Springs and on Animals (Section 158).
8. Tax on Carts and other Vehicles without Springs (Section 164).
9. Tolls on Vehicles and on Animals entering the Municipal Limits (Section 170).
10. Tax upon places used for the retail sale of spirituous and intoxicating liquors (Section 179).

3. In accordance with G. O. No. 621 Rev dated 20th March 1885 Government will, I understand, withhold their sanction to the levy of Tax on places for the use of Spirituous and intoxicating liquors excepting Toddy. The amount of Rs. 13,500 entered in the Budget represents the average of Rs. 7452 therein referred to as the average annual revenue on liquor shops and a sum of Rs. 6048 the probable receipts from Toddy Shops.

I have the honor to be,

Sir,

Your Most Obedt Servant

S. T. MacLure

President

Municipal Commission.

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Proposed by the President and
Seconded by Mr. J. P. Nicholas:
That the increase of Establishment
detailed in the list which has been
Circulated be Sanctioned"
To this Mr. Theroovenjada Mudaliar
moved as an amendment "That the Budget
be considered Seriatim" This amendment was
not Seconded:- Mr. Venkataramiah Shastri
and Mr. Somasoondrum Chettiar seconded an
amendment
"That this meeting do now resolve it-
self into a Committee to consider the Budget"
This amendment being put to the
Meeting was carried by 15 votes against 8-
Proceedings of the Committee-
Proposed by Mr. Venkataramiah Shastri & Second-
ed by Mr. Somasoondrum Chettiar:- "That the
Receipts be passed except Lighting Tax"-
Carried Item Con-
Proposed by Mr. Venkataramiah Shastri &
Seconded by Mr. Somasoondrum Chettiar-
"That the Lighting Tax be levied at one
per cent-" The resolution being put to the Com-
mittee was carried by 17 votes against 11-
Proposed by the President & Seconded by Mr.
J. P. Nicholas:- "That the list of increased Establish-
ment circulated to the Commissioners be Sanction-
ed

Sanctioned, the increase of 8 Overseers being experimentally sanctioned for one year."

To this W. Thevoreusada Mudaliar moved as an amendment "That the item of Rs 30 personal allowance to W. Smith, be omitted" the amendment was not Seconded and the original resolution was put to the Committee & carried -

Proposed by W. Venkataramiah Shastri and Seconded by W. Vijiarunga Mudaliar

"That the expenditure under Grant I be passed"

To this as an amendment W. Rungiah Naidu moved & W. Ananda Charlu Seconded

"That the item for New office for Stores be reduced from Rs 2000 to Rs 700 - and that Rs 1300 be added to New Drains"

The amendment being put to the Committee was carried by 8 votes against 7 and the resolution, as thus amended, was then carried -

Proposed by W. Venkataramiah Shastri and Seconded by W. Vijiarunga Mudaliar

That the expenditure under Grant II be passed"

To this as an amendment W. Theagaroya Chettiar moved and W. Etherajulu Naidu seconded

"That the Normal School be abolished"

The amendment being put to the Meeting was lost by 6 votes against 8 - The original resolution was then carried -

Proposed by W. Venkataramiah Shastri & Seconded by W Vijiarunga Mudaliar

That the expenditure under Grant III be passed

To this, as an amendment W. Ananda Charlu moved and W. J. A. Jones Seconded -

"That the expenditure on Electric Lighting be removed from the charges on Lighting Funds"

To this amendment as a further amendment W. Venkataramiah Shastri moved and W. Venkataramanjulu Naidu Seconded -

"That the Expenditure on Electric Lighting be transferred to Works -

This further amendment being put to the Committee, was carried by 8 votes against 5 and the original resolution was then Carried -

Proposed by W. Venkataramiah Shastri and Seconded by W. Theagaroya Chettiar

"That the Expenditure under Grant IV be passed with a request to the Park Committee to see to the due appropriation of the Park Grant"

Carried -

Proposed by W. Venkataramiah Shastri

Shastri and Seconded by M. Vejiarunga Mudaliar -

"That the expenditure under Grants V and VI be passed" Carried -

The Committee then terminated -

Proposed by M. Venkataramiah Shastri and Seconded by M Krishnama Charriar:

"That the proceedings of the Committee be Confirmed." Carried -

Proposed by the President and Seconded by M. Venkataramiah Shastri

That with the approval of the Governor-in-Council the following taxes be levied in 1885/6. under Madras Acts I of 1884 and VII of 1884 viz:

1. Tax on Arts, Professions, Trades and Callings (Sec: 103)
2. Tax on Salaries (Sec: 114)
3. Tax on Buildings & Lands at 10 per cent (Sec: 119) -
4. Payments for Occupation of Lands vested in the Commissioners (Sec 136.)
5. Water Tax on Buildings & Lands at 4 per cent in the populous parts of the City and at 2 per cent Elsewhere (Sec: 138)
6. Lighting Tax on Buildings and Lands at one per cent (Sec: 148).
7. Tax on Vehicles with Springs and on Animals (Sec: 153)
8. Tax on Carts and other Vehicles without Springs (Sec: 164)
9. Tolls on Vehicles or on Animals entering the Municipal limits (Sec 179)
10. Tax on shop places used for the Retail Sale of Spirituous and intoxicating liquors (Sec: 179).

True Copy

G. T. Mackenzie

President

Municipal Commission

CURRENT No. 1017

1885.

Madras Municipality.

FROM

THE PRESIDENT,
Municipal Commission,
MADRAS.

To The Chief Secretary
to Government
Fort St. George.

G. No. 982

Dated. 27th
Despd. 28th March 1885.
Recd. 30

Enc. 5

Subject.

Submits the Budget
for 1885-6 passed by the
Commissioners at a Special
Meeting held on 26th
March 1885.

Papers to be read in Proceedings :—

Again G.O., dated 188 , No.

Current No. 1017 of 1885, dated 27th March from President Munl Commrs. Madras.

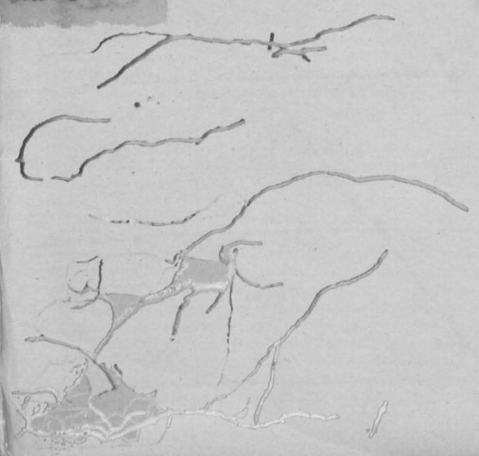
Current No. of 188 , dated from

Order. P/10th April 1885 No. 11.

The Govt observe that Act I of 1884 which provides for additional taxation was introduced since the passing of the budget for the Calender year 1884; and that it was subsequently amended by Act VII of 1884 so as to enable the Commrs to keep their accounts for the official year, instead of for the Calender year, the levy (by a special instalment) of the taxes to be due for the quarter ending 31st instant being at the same time authorised. The budget by a special instalment. The budget for the fifteen months ending on the instant was accordingly

sanctioned by G.O. dated 9th March 1885 no 487 in expectation of that for the Calender year 1884.

2. The President now submits the budget for the official year 1885-86, the first of its kind, and the receipts and charges according bit, are compared below with the Actuals of the Calender year 1884. Its late submission, however, is a matter for regret. The latest date fixed by legislation for this purpose is the 3rd week in march, and the President will see that all future budgets are submitted punctually within the prescribed date time



Receipts.

	Actuals 1884	Revised Estimate 1884	Budget Estimate 1885-86
I. Taxation			
(1) Tax on Arts &c. Section 103	52.736		57.500
(2) Tax on Salaries. Section 114	5,171		4.500
(3) Tax on Buildings & Lands at 10 % (Section 119)	3.47.282		3.54.000
(4) Water-tax on Buildings & Lands at 4½ %. Sec 138.	1.30,909		1.38.000
(5) Lighting Tax on Buildings and Lands at 1¼ %. Section 148	42,740		36.000
(6) Tax on Vehicles with Springs and on Animals Section 153	55,824		55.500
(7) Tax on Carts & other Vehicles without Springs. Sec 164	17.811		17.000
(8) Tolls on Vehicles & animals entering Mt. limits (S. 170)	46,229		47.400
(9) Tax upon places used for sale of Spirituous liquors. Sec 174	13.799		13.500
(10) Fees for Licenses	17.670		73.320
Total . . .	7.30.175		7.96.720
II. Rents	39.743		39.680
III. Fines and Fees.	9.125		8.700
IV Contrib^ns from Prov^l Funds.	1.06.261		18,610
V Profits on Workshop and Stores.	3.471		11.500
VI Miscellaneous.	55.369		58.540
VII Loans.	"		2.00.000
VIII Suspense.	"		"
Opening Balance { In Fixed Deposit	1.20.000		"
{ In Cash.	15.487		66.140
Grand Total	10.82.831		12.48.890

Charges

Grant I			
(1) New works			
(a) Roads		2.367	2.000
(b) Buildings		539	8.700
(c) Drainage		156.670	2.33.800
(d) Water supply		8.322	23.410
(e) Miscellaneous.		20	4.550
(2) Repairs			
(a) Roads		95.095	1.05.000
(b) Buildings		3.569	14.700
(c) Drainage		6.263	7.500
(d) Water supply.		26.000	36.910
(e) Miscellaneous.		3.584	5.000
(3) Establishment		41.914	71.800
(4) Tools and Plant		12.435	10.700
	Total	3.56.718	5.24.070
Grant II			
(1) Establishment		1.080	1.080
(2) Results Grants		10.108	10.700
(3) Contingencies		129	110
(4) Normal School.		1.309	2.540
	Total.	12,626	14.430
Grant III			
(1) Hospitals & Dispensaries			
(a) Tejdiesane Dispensary		7.816	12.500
(b) Black Town Dispensary		4.868	6.100
(c) Contribution to Provincial Funds for General Hospital		20.000	20.000
(d) Contribution for Medical College		4.185	4.620
(e) Contribution for St Thome Dispensary		300	300
(2) Vaccination		10.871	14.220
(3) Registration of Births & Deaths		5.305	5.330
(4) Conservancy.		2.30.302	253.850
	Total	2.83.647	3.16.920

Charges Cont^d...

Grant IV.			
(1) Lighting		31.774	34.230
(2) Markets		1.907	1.990
(3) Parks		13.192	20.560
(4) Watering Roads &c.		11.668	15.180
	Total	58.542	71.960
Grant V.			
(1) Head office – Salary & allowance		51.605	57.850
(2) Assessment and Collection		33.480	38.370
(3) Miscellaneous.		22.013	21.700
Pensions		3.622	2960
Repayment of Debts		41.957	45.960
Interest		90.900	1.00.900
	Total Expenditure	9.57.510	11.95,120
Suspense		25.615	"
Closing Balance { In Fixed Deposit		75.000	"
{ In Cash		24.706	23770
Grand Total		10.62.831	12.18.790

3. The opening balance above adopted is the amount shown as the closing balance of the fifteen months budget referred to in para 1 supra. Excluding this balance, the receipts as estimated by the Comm^r amount to Rs 11,33,750 against Rs 10,64,144 the actual receipts of the 12 months of the Calender year 1884. Credit is taken

for the Blackwater drainage Scheme,

for a loan of two lakhs of rupees at the rate of interest and on the terms sanctioned in G.O. no 363 dated 15th February 1883. Under section 209 of the Act the raising of this loan is sanctioned. The Taxon arts &c, & Tax on buildings and lands, the water tax on the same and Licensefees are all expected to yield larger revenues, chiefly owing to the introduction of the new act. There will, however, be a decrease under the Lighting tax on buildings and Prov. grants, in the first case owing to the resolution of the Commr to reduce the rate from 1¼ to 1 per cent, of the Annual value and in the latter, to certain special grants made in 1884, which will not occur again

4. Under Charges grant I. provision is made for several useful new works, but it is observed that omissions similar to those noticed in the budgets for 1883 and 1884 occur again in the present statement II-A. The form circulated with G.O. 25th August 1882 no 1034 should be substituted for the one now in use. For repairs of roads Rs 105,000 are provided, but it does not appear that the amount is adequate for the maintenance of all the Town roads in charge of the Commr

The Public works Establishment charges show an increase of about Rs 30,000 over the details of 1884 due to the new arrangement of the Departt. These charges, however, form only 16 per cent of the proposed outlay on works. Under grant II Rs 2540 are provided for a normal School, but statement II-B does not show the details of the Establishment maintained on that account. Under grant III, Rs 12,500 are provided for the Triplicane dispensary. From the President's Memorandum Explanatory Statement, however, it appears that Rs 4,500 of this amount is for reconstructing the Contagious diseases wards &c. If the amount is not intended as a contribution to Prov. Funds, as is presumed to be the case, it should be transferred to grant I. The increased provision for conservancy is explained and is approved, but that for vaccination contingencies requires explanation. The contribution for the Medical College should be Rs 5780 at 5 per cent of the receipts of

to 15 months ending 31st March 1885.

G.O. 5th April 1884 No 772

Mun.l

5. The additions to the permanent staff, proposed by the President and sanctioned by the Comm.rs, are approved.

6. Subject to these remarks the budget is passed and the Right Hon. the Governor in Council sanctions the re-imposition of the taxes proposed by the Comm.rs during the ensuing year with the exception, however, of the tax on places used for the retail sale of spirituous and other than intoxicating liquors, excepting toddy. The necessary notification has been published in the Fort St George Gazette.

P.W.D. 31.3

The reasons for this decision are explained in the papers ending with G.O. No. 621 (Mis.) 20th March 1885.

To
The President Mun.l Comm.rs Madras
" Rev.l Departt
" Accountant General
" Surgeon General with Govt
" Sanitary Comm.r
" Director of Public Instr.n

Desp. 13-4

P.W.D. 30/3

23

Mr Andrews

Budget

8 P.E.

24

RECEIVED Municipal Office.

30 MAR 85 30 3 1885.

My dear Duncan.

I have sent in to Government the Budget for 1885-6. with a covering letter. It is urgent that the permission to levy taxes be published in tomorrow evening's Gazette. It is all as usual except that

Notification

4" 31/3

Under the provisions of section 99 of the Madras Municipal Act I of 1884 as amended by Act VII of 1884, the Right Honorable the Governor in Council approves the raising of the funds required for the purposes of the said Act during the year 1885-86 from the sources specified below:

Professions, Trades & Callings

1. Tax on Arts (Sec. 103)
2. Tax on Salaries (Sec. 114)
3. Tax on Buildings & Lands at 10 per Cent (Sec 119)
4. Payments for accupations

of Lands vested in the Commissioners (see 136).

5. Water-tax on Buildings and Lands at 4 percent in the populous parts of the City and at 2 per cent elsewhere (see 138)

6. Lighting Tax on Buildings and Lands at one per. Cent (see 148)

7. Tax on Vehicles with springs and on animals (see 153)

8. Tax on Carts and other Vehicles without springs (Section 164)

9. Tolls on Vehicles and on animals entering the Municipal limits (see 170)

~~10. Tax~~

2.

10. 10. Taxation upon places used for the retail sale of ~~Spirituous and intoxicating liquors (see 179).~~ under section 15 of Act VII of 1884 will be withheld except in the case of places used for the sale of toddy.

(Section)

2. Under S. 15 Act VII of 1884 the Govr. in Council is pleased to withhold his Sanction to the Levy by the Municipal Commrs. of the Tax proposed on places used for the retail sale of spirituous and intoxicating liquors other than toddy.

BBB
30-3.

P.R.
30/3.

Original.

28

Govt. of [1885] Madras

FINANCIAL.

Issued

Read. *Encl.*

G.O., 10th April 1885, No. 11 M.

APRIL.

Municipal—Budgets.

Reviewing the budget estimates of the Madras Municipality for 1885-86.

6-3-96.
25/3/95 ✓
18/2/01
4/11/15 ✓

PRESS.

Fin[illegible] Department.
G.O. dated 10th April 1885
No. 11 In

First copy sent to Press.

Returned for signature.

Despatched in print.

[Despatch Abstract.]

Municipal Budgets. Reviewing the budget Estimates of the Madras Municipality for 1885-86