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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
23rd February 1875.

Municipal Budget.

No. 316. Read the following letter from J. H. MASTER, Esq., President of the Municipal Commissions, Bellary, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Nargala, 23rd January 1875, No. 10:—

I have the honor to forward the Budget Estimates for the Municipality of Bellary for 1875-76, with the Vice-President's explanatory letter in original. This is so full that it is not necessary for me to add much.

2. The abolition of the Profession-tax has, as elsewhere, crippled to a certain extent the resources of the Municipality. After providing for the necessary expenditure under Sanitation, Repairs, &c., very little is left for New Works.

3. As regards these latter, the Commissioners propose to erect the school-house, part of the funds for which has been so long entrusted to their care. This of course must be done, but I doubt the sum set aside, Rupees 5,000, being sufficient. The detailed estimate has yet to be made.

4. I do not, however, agree with the Commissioners in the advisability of commencing a new Dispensary to cost Rupees 20,000, or more, with a sum of Rs. 2,000. It is true that this money, being a portion of the funded capital, cannot be utilized for any other purpose, but, as it is exceedingly improbable that the Commissioners will be in a position, in 1876-77, to provide the remaining Rupees 18,000 for the building, I am averse to commencing at all till more funds have accumulated.

5. The building is to be erected by the Department of Public Works, and I think the District Engineer would be justified in refusing to commence such a building upon a grant of Rupees 2,000. Such works are always given by the department on contract, and we cannot expect that a Contractor will consent to execute the work in portions or to be paid in driblets.

6. The Local Fund Board of the Bellary Circle may be in a position in 1876-77 to make a contribution towards the Dispensary; but it is uncertain. If a grant is given, well and good. It would be time enough to set to work then.

7. Another reason for deferring the work is that, whatever the decision upon the proposition for the sharing of tolls between the Municipalities and the Local Fund Boards, the inevitable result will be that the income of the Municipalities will be seriously diminished.

From H. T. ROSS, Esq., Vice-President of the Municipal Commission, Bellary, to J. H. MASTER, Esq., President of the Municipal Commission, Bellary, dated Bellary, 11th December 1874, No. 491:

I have the honor to submit the Budget estimates of this Municipality for the year 1875-76 in the form prescribed by Government in their Order, No. 1846, dated 28th October 1871.

2. The total receipts expected in 1875-76 are Rupees 68,570-8-0, against Rupees 62,500, the probable receipts in the current year.

3. The balance brought forward—Rupees 2,350—includes the sum of Rupees 2,118-4-10 subscribed by residents of the town for the establishment of an Elementary school in the Fort. This sum was handed over by the Managing Committee of the proposed school to the Municipal Commissioners in December 1873 on the understanding that they would contribute an equal amount

towards the building and assume the management of the institution. A sum of Rupees 5,000 was accordingly entered in the current year's budget for the construction of this school-house, but this item had to be struck out on the abolition of the Presidency Conservancy Establishment (G. O., No. 859, dated 31st March 1874), and the amount remains to be provided by the Municipality now erected. It will be re-entered in the budget as a charge of Rupees 5,000 to be spread over three years. It will be noticed that an allotment of Rupees 2,000 is also entered under Statement II-A in the budget now submitted, and the Commissioners expect that the school will be commenced next year.

4. Statement I-B, "Assignments and Allocations," calls for no remarks, the amount—Rupees 4,000—annually contributed for the maintenance of Imperial roads within Municipal limits being regular.

5. Under Statement I-C, "Rates and Taxes," the total receipts entered in 1875-76 are Rupees 47,750 in contrast with Rupees 46,000 expected in the current year. This augmentation of revenue is explained by the fact that the probable receipts in 1874-75 include arrears of Police Fund-tax to the amount of Rupees 2,000 and arrears of the taxes for lights and animals to the amount of Rupees 1,100 and, besides which do not appear in the receipts under Taxes are budgeted at Rupees 1,400 are from the special contribution in the current year.

6. I now take the items of Statement I-C, "Rates and Taxes," in detail:—

(*a*) "Assessed Taxes."—The tax is still a source of considerable difficulty. The collections in 1873-74 were Rupees 47,424-7-2. A portion of the tax was remitted towards the end of 1873, which reduced the demand to Rupees 39,000 for the 1874-75 year, of this amount Rupees 700 have been remitted on appeals for reduction of assessment. As arrears remain outstanding and have been entered in the budget for 1875-76, this item—Rupees 38,000—has been entered in the Budget.

(*b*) "Tax on Professions and Trades."—This tax is levied half-yearly, and the estimate has been framed with reference to the receipts during the first half of the current year which, including arrears, amount to Rupees 2,600 only.

(*c*) "Boats."—The receipts under this head are on account of ferry-boats and fishing-vessels. The demand has been framed with reference to the actual collections—Rupees 20 only—for the first half of the current year.

(*d*) "Carriages."—The probable receipts in the current year—Rupees 600—show an increase over the amount expected to be realized in 1874-75, Rupees 500 only. Prosecution has been resorted to, to enforce the levy of the tax, a number of defaulters and the budget follows the latest collections as the safest guide.

(*e*) "Dogs."—The Dog Nuisance Act (XIX of 1871) was introduced into the town in 1872, and the tax was levied at the rate of Rupee 1 per dog. The number of dogs registered in 1872-73 was 1,000, and in 1873-74 it was 1,200. The Commissioners have resolved to raise the tax to Rupees 2 per dog, and the estimate is based on an anticipated average registration of 1,200 dogs. The tax is levied on an annual average of Rupees 1-8 per dog, and a slight increase is expected when the result are known of the operations of the Conservancy Establishment recently entered upon.

(*f*) "Tolls."—Rupees 1,000 are entered under this head, which is the average of the collections for the last three years. The system of collection is to be changed, and the tolls are to be leased out. The Commissioners have resolved to abolish the tolls on the Cart Bridge, and the Budget follows the Government orders in the matter. Rupees 1,000 are entered under this head, which is the average of the collections for the last three years. The system of collection is to be changed, and the tolls are to be leased out. The Commissioners have resolved to abolish the tolls on the Cart Bridge, and the Budget follows the Government orders in the matter.

(*g*) "Fees on Registration of Boats."—This tax is levied half-yearly, and the estimate has been framed with reference to the receipts during the first half of the current year which, including arrears, amount to Rupees 2,600 only.

(*h*) "Fees on Carriages."—This tax is also levied half-yearly, and the estimate is based on the collections for the first half of the current year, viz., Rupees 550 only.

(*i*) "Fees on Dogs."—The receipts on account of licensing Municipal Cattle to graze by public auction, and realized in 1873-74 Rupees 16,000, and in 1874-75 Rupees 18,000. The item is always under-valued, and instead of Rupees 18,000 last year, that sum—Rupees 18,000—has been entered in the Budget.

(*j*) "Pounds."—The receipts under this head are on account of fines upon cattle and persons straying. The estimate has been framed with reference to the actual collections—Rupees 20 only—for the first half of the current year.

(*k*) "Miscellaneous Taxes."—The probable receipts in the current year—Rupees 600—show an increase over the amount expected to be realized in 1874-75, Rupees 500 only. Prosecution has been resorted to, to enforce the levy of the tax, a number of defaulters and the budget follows the latest collections as the safest guide.

(*l*) "Fees on Building Sites."—The new rule providing for the realization from the two Municipal Councils of Madras and Bangalore of a portion of the fees levied on building sites was sanctioned and approved of by Government in their Proceedings, dated 3rd October 1874. The receipts in 1874-75 are expected to be Rupees 1,000 only. The estimate is based on an anticipated average realization of Rupees 1,200 during the current year.

(*m*) "Fees on Hackney Carriages."—The new rule providing for the realization from the two Municipal Councils of Madras and Bangalore of a portion of the fees levied on hackney carriages was sanctioned and approved of by Government in their Proceedings, dated 3rd October 1874. The receipts in 1874-75 are expected to be Rupees 1,000 only. The estimate is based on an anticipated average realization of Rupees 1,200 during the current year.

(*n*) "Fees on Hackney Carriage Stands."—The new rule providing for the realization from the two Municipal Councils of Madras and Bangalore of a portion of the fees levied on hackney carriages was sanctioned and approved of by Government in their Proceedings, dated 3rd October 1874. The receipts in 1874-75 are expected to be Rupees 1,000 only. The estimate is based on an anticipated average realization of Rupees 1,200 during the current year.

(*o*) "Fees on Hackney Carriage Drivers."—The new rule providing for the realization from the two Municipal Councils of Madras and Bangalore of a portion of the fees levied on hackney carriages was sanctioned and approved of by Government in their Proceedings, dated 3rd October 1874. The receipts in 1874-75 are expected to be Rupees 1,000 only. The estimate is based on an anticipated average realization of Rupees 1,200 during the current year.

(*p*) "Fees on Hackney Carriage Horses."—The new rule providing for the realization from the two Municipal Councils of Madras and Bangalore of a portion of the fees levied on hackney carriages was sanctioned and approved of by Government in their Proceedings, dated 3rd October 1874. The receipts in 1874-75 are expected to be Rupees 1,000 only. The estimate is based on an anticipated average realization of Rupees 1,200 during the current year.

(*q*) "Fees on Hackney Carriage Licenses."—The new rule providing for the realization from the two Municipal Councils of Madras and Bangalore of a portion of the fees levied on hackney carriages was sanctioned and approved of by Government in their Proceedings, dated 3rd October 1874. The receipts in 1874-75 are expected to be Rupees 1,000 only. The estimate is based on an anticipated average realization of Rupees 1,200 during the current year.

(*r*) "Fees on Hackney Carriage Licenses."—The new rule providing for the realization from the two Municipal Councils of Madras and Bangalore of a portion of the fees levied on hackney carriages was sanctioned and approved of by Government in their Proceedings, dated 3rd October 1874. The receipts in 1874-75 are expected to be Rupees 1,000 only. The estimate is based on an anticipated average realization of Rupees 1,200 during the current year.

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(*x*) "Fees on Hackney Carriage Licenses."—The new rule providing for the realization from the two Municipal Councils of Madras and Bangalore of a portion of the fees levied on hackney carriages was sanctioned and approved of by Government in their Proceedings, dated 3rd October 1874. The receipts in 1874-75 are expected to be Rupees 1,000 only. The estimate is based on an anticipated average realization of Rupees 1,200 during the current year.

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Rupees 700 out of general savings of this year. The Commissioners at the same time resolved to erect a Standard Dispensary on a good site just outside Bruce Pettah, and hoped to have been able to make an allotment for its construction, which, together with a contribution from the Local Fund Board, would have enabled them to make some progress with the building at once. They were, however, disappointed in both respects. It has been found impossible, after alloting sums for the Town School, necessary repairs, &c., to make a sufficient provision in the Budget for 1875-76 on this account, and the Commissioners have had to defer the construction of the building for another year. They hope to make a commencement at the end of 1875-76 with the Rupees 2,000, appropriated from the Dispensary capital, and doubtless ample provision for a Standard Dispensary will be made in the estimates for 1876-77. The unsuitableness of the present main building is urgently felt.

9. The Local Fund Board of the Bellary Circle have agreed to contribute Rupees 1,200 towards the maintenance of the existing dispensary and its branch during the year 1875-76.

10. Under "7, Miscellaneous," the estimates show an increase of Rupees 800 over the probable receipts in the current year, attributable almost entirely to an expected increase under item (*a*) "Rents of Markets." The receipts in this year under this head will probably be between Rupees 500 and Rupees 600 only. The market was not at first appreciated by the bazaar people, but since the enactment of the bye-law regulating the sale of vegetables and fruits, which was sanctioned in G. O., No. 1078, dated 26th June 1874, the stalls have been gradually filling, and the townspeople are beginning more and more the advantages of a properly supervised food-centre. The estimate which has been prepared in reference to the number of stalls—128 let at 1 Rupee a-month each—allows of a few of the stalls being unoccupied.

11. The contracts for collecting fees in the two Municipal Slaughter-houses and for collecting the sweepings of Municipal bandy-stands, which constitute items (*b*) and (*c*), have naturally realized at public auction, in the current year, the sums of Rupees 950 and Rupees 1,030, respectively. The estimates have been prepared with reference to these amounts.

12. The other items under "7, Miscellaneous," call for no remarks, except that (*b*) "Sale of Books" is a new receipt. At present the Commissioners buy school-books in quantities and sell them at half price to pupils.

13. The total estimated expenditure under Grant I., "Public Works," is Rupees 21,044 as against Rupees 22,604 probable outlay in the current year. As will be seen from Statement II-A, allotments are made for the following works in 1875-76:—

(1.) A Schoolhouse;
(2.) The commencement of a Standard Dispensary;
(3.) A Gunidas stone Enteree;
(4.) A small Slaughter-House yard;
&c. A number of new drains.

The repairs of roads, culverts, bridges, drains, &c., have also been provided for.

14. The schoolhouse cannot possibly be put off any longer, and the funded capital to be appropriated for the Dispensary could not be utilized for any other purpose.

15. The Commissioners propose to make a public latrine in Cuvle Bazaar, where there are at present only open spaces contiguous to the houses. Nothing has been done in the way of new latrines since 1872, and the Commissioners consider the necessity of some progress in this respect.

16. There are two great changes in progress in Cuvle Bazaar now working excellently. There is a very objectionable open latrine used by scavengers for the purpose of emptying their baskets, and a proper place to replace it by another close. Railing is not so extensive however, as in Cuvle Bazaar, and the conservancy establishment will amply meet the requirements of the pettah.

17. A rule providing for the periodical whitewashing of new drains, on allotment, the Commissioners consider should not be left to be repeated every year.

18. An increase in the Public Works Establishment is provided for. The necessity for increased supervision over the numerous building projects, which a single Overseer cannot possibly look after properly, is much felt, and a Sub-Overseer has therefore been indented for. A Jamedar on Rupees 15 per mensem and two peons allowed him.

33. A reduction has been effected in the Office Establishment by dispensing with two bill collectors, seven being no longer necessary now that the Profession-tax, which was by far the most difficult to collect, has been abolished. The probable expenditure in this year is low because it was found necessary to reduce the Manager's salary to Rupees 100 per mensem in April last.

34. Under "Office Contingencies" provision is made for stationery and printing charges, postage, tin tickets, office-rent, &c, and the usual remuneration to the annual Auditor has been repeated.

No. 317. ORDER THEREON, 23rd February 1875, No. 420.

A comparative abstract of the Budget Estimates submitted with the above letter and those for the current year is given below :—

RECEIPTS	1874-75.	1875-76.
	Rs.	Rs.
Balance brought forward ...	3,750	2,650
Assignment by Government.	4,710	4,710
Rate on Houses, &c.	20,000	19,500
Tax on Vehicles, &c.	9,000	7,650
Registration of Carts	1,300	1,100
Tolls	19,000	18,800
Pew	60	120
Fines	2,000	500
Refund Fees	...	200
Endowments, &c.	700	2,800
Contribution from Local Funds	1,000	1,200
Miscellaneous	4,910	4,610
Total ...	66,810	63,570

CHARGES		1874-75.	1875-76.
		Rs.	Rs.
Grant I.			
New Works—			
Communications		6,000	5,000
Educational			
Sanitary and Miscellaneous ...			4,560
Repairs—			
Communications		10,000	7,000
Sanitary and Miscellaneous ...		500	280
Establishment ...		9,230	9,744
Tolls and Plant, &c.		200	200
Grant II—			
Municipal Schools ...			648
Salary Grants		1,410	850
Escalie Grants		1,000	1,000
Contribution for Hospitals		300	300
Miscellaneous		100	
Grant III—			
Hospitals		4,000	4,703
Vaccination		800	856
Registration of Births, &c.		370	312
Conservancy		23,650	21,264
Grant IV—			
Lighting		4,000	3,800
Markets		300	424
Circulars		40	36
Watering Trees, &c. ...		2,000	2,004
Travellers' Bungalow ...		300	176
Grant V—			
Office		6,450	6,273
Miscellaneous		200	200
Refunds		100	...
Balance		4,880	60
Total ...		66,810	63,570

2. The opening balance appears to be correctly estimated; but it is observed that the receipt estimates shown in the last column of Statements I. and II. differ very markedly in some cases from the sanctioned estimates.

3. The decrease in the House-tax is accounted for by certain remissions having been found necessary after the revaluation of the houses had been completed. The explanation furnished in regard to the decreases in the Tax on Vehicles and Registration of Carts is not satisfactory inasmuch as the causes which influenced the collections during the first half of the current year should have been ascertained and noted.

4. The imposition of a school fee of 2 Annas per head in the two Mahomedan Schools newly established is estimated to yield Rupees 36*x*.

5. An appropriation of Rupees 2,000 from the capital of the Dispensary is again proposed; but it is intended to apply it to the commencement of a Standard Dispensary building on a good site outside Bruce Pettah, the erection of a Branch Dispensary in the Cowle Bazar being no longer necessary as the Commissioners have purchased a suitable house for the purpose for Rupees 1,700 out of the general revenue of the current year. The President is opposed to the appropriation on the ground that there is no probability of the Commissioners commanding the requisite funds for the erection of a Standard Dispensary, and that it is useless to commence a work which will cost some 20,000 Rupees with only 2,000 Rupees in hand. The Commissioners will reconsider their proposal with reference to the remarks of the Executive and G.O. dated 9th June 1875 No. 10, disallowing [illegible] Dispensary for the present year.

6. The Local Fund contribution of Rupees 1,200 for the Hospital should have been included in column 6 of Statement I-A.

7. The miscellaneous receipts though less than the amount shown in the current year's budget, are considerably in excess of the regular estimate and the actuals of 1873-74. The increase is attributable to the markets being more frequented and rented [illegible] and to more rigid collection from slaughter houses and the sale of manure, having been rented out to greater advantage.

8. Under Public Works a provision of Rupees 2,000 is required for erecting a building for the Examining Board proposed to be established in the Fort for which a sum of Rupees 2,316 was allocated by the late accountant and made over to the Commissioners. The provision in the current year's budget was struck out, the Commissioners apprehending the work being taken in hand in 1875-76. The Executive should assist in getting a detailed plan and estimate.

9. It is proposed to increase the Public Works Establishment by a Sub-Overseer and Jamadar on Rupees 20 and that a single Overseer cannot possibly look after the numerous works in progress. In the absence of any appreciable increase in the standard for Public Works, the necessity for increased establishment is not apparent to Government and the proposal must be disallowed. The charge for establishment will not be more than 3 per cent on the allotments for outlay.

10. The proposed entertainment of an additional master on Rupees 15 in each of the Municipal Schools is approved and sanctioned.

11. The allotment for Salary Grants is reduced; but the Vice-President deems the provision sufficient for the requirements of the year. The explanation offered for repeating the amount of contribution for Inspection is satisfactory.

Proceedings of the Madras Government, Financial Department,
23*rd February* 1875.

12. The proposed additions to the establishment in the Dispensary, and that for Registration of Births, &c., and Markets, are approved, as also the reductions in the Office and Vaccination Establishments.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commissions, Bellary.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Local Fund Boards, Bellary District.

Pal. J. Wright.

№ 824

Navy Department

Bureau of Ordnance

PYROTECHNY

Mine Primers, etc.

Book 9.

FEBRUARY

1918.

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