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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

1900
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14th March 1877, No. 915.

Municipal-Budgets.

Read the following papers:—

No. 157. *From W. S. WHITESIDE, Esq., President of the Municipal Commission, Wallajahpett, to the Chief Secretary to Government, dated Arcotum, 15th February 1877, No. 19.*

I have the honor to submit the Budget Estimate of the Wallajahpett Municipality for the ensuing official year 1877-78 with the Vice-President's letter which accompanied it.

2. The receipts have been estimated at Rupees 11,800 and the expenditure at the same amount, while the estimate for the current year was Rupees 8,300 under each head. The chief item of increase (Rupees 2,040) in receipts is the Tax on Arts and Trades which it is proposed to reintroduce into the Municipality with reference to the terms in paragraph 4 of G.O., dated 5th June 1876, No. 1017.

3. The Rates on Houses are proposed to be revised, and an increase of Rupees 300 will, it is expected, be derived from this measure. Similarly there will be an increase of Rupees 815 in consequence of the rate on lands having been raised.

4. Under Registration of Carts the increase will be Rupees 150, as it is proposed to raise the present scale of fees by a rupee.

5. It is proposed to issue licenses for a cart-stand, straw-stack, and four tanneries, and to increase the fees levied on dyeing-houses. The increase under "License Fees" will, therefore, be Rupees 286.

6. It is proposed to entertain an Overseer on Rupees 20 a month to supervise the budget projects. The Municipality should, I am of opinion, have such an officer, and this accounts for the increase, Rupees 240, under the head of "Establishment," Grant I.

7. It is likewise proposed to increase the pay of the three Assistant Masters, the Head Master, the Vaccinatrix, and the Registrar of Births and Deaths, all of the Municipality. This is a highly desirable measure and should be allowed.

8. The Commissioners propose to effect a change in the system of conserving the Municipal Town by the adoption of the Coimbatore system of conservancy as per G.O., No. 1702, dated 20th September last. The introduction of this system will, it is believed, result in an annual saving of Rupees 400 to the Municipality.

9. Under Grant IV a Gardener or Watchman is proposed to be entertained in addition to the present staff to look after the feeder of the Vinayaga Chetty's drinking-water pond under the circumstances referred to in paragraph 17 of the Vice-President's letter.

10. Under the head "Supervision" under Grant V there is an increase of Rupees 190 owing to the proposal to increase the pay of the Clerk and two Peons by 1 Rupee each, and to employ an additional hand as Tax-Collector and Gumastah under the circumstances explained in paragraph 19 of the Vice-President's letter.

11. The explanation called for by Government in paragraph 2 of their Order of the 5th June last, No. 1017, regarding decrease under House-tax in 1876-77 is given in paragraph 20 of the Vice-President's letter.

ENCLOSURE No. 1.

From C. VENCATA KISTNA MUDALI, Vice-President of the Municipal Commission, Wallajahpett, to the President of the Municipal Commission, Wallajahpett, dated Wallajahpett, 30th November 1876, No. 47.

I have the honor to forward, herewith, for submission to Government, the Budget Estimates of this Municipality for 1877-78.

2. *Receipts.*—The receipts for the year are estimated at Rupees 11,800. Deducting Rupees 1,300, being a third of the toll proceeds payable to the Local Fund Board, the net receipts available for Municipal purposes will be Rupees 10,500. The increase in the receipts are due mainly to the proposed introduction of the Trade-tax as suggested by Government in G.O., in the Financial Department, No. 1017, dated 5th June last, and to increase in the other items of income as explained in paragraph 4.

3. The following is an abstract of the Budget allotments:—

4. "Under Assignments and Allotments by Government," the income is estimated less by Rupees 25, there having been a falling off in the receipts under "Surplus Pound Fund" during the current year. The rates on houses are proposed to be revised, and an increase is therefore anticipated under that head of Rupees 300. The Rates on Lands have been raised as stated in the note to Statement I, so there will be an increase of Rupees 815 under this head. Owing to decrease in the receipts under "Tax on Vehicles and Animals" during the year, the income of the coming year will, it is anticipated, fall short of a sum of Rupees 40. Under "Registration of Carts" there will be an increase in the receipts of Rupees 150, as it is proposed to raise the present scale of fee by a rupee. The toll proceeds are estimated at Rupees 100 less than the current year's income, because of loss to the contractor and the badness of the season. An increase of Rupees 286 is expected under "License Fees," as it is proposed to grant licenses for a cart-stand, a straw-stack, and four tanneries (one already established as stated in my covering letter to the Supplemental Budget for 1876-77, and three to be newly established), and further to enhance the fees levied on licenses for cloth dyeing-houses—*vide* note to Statement I. In the latter case the increase is made owing to the trade being carried on a larger scale than heretofore. The receipts under "Magisterial Fines" has been increased by Rupees 80, taking to account the increase in the current year's income and the penalties incidental to the introduction of the Trade-tax. An increase of Rupees 10 is anticipated under "School Fees" by reason of increased receipts during 1876-77. Under "Miscellaneous" there will, it is expected, be an aggregate decrease of Rupees 16, notwithstanding the prospect of increased income under market-stalls and notice fees, and of a small revenue from the newly established cattle-stands, because of the falling off in the receipts from sale of sweepings and the farm of cart-stand during the current year.

5. *Disbursements.*—GRANT I, PUBLIC WORKS—New Works.—The Commissioners propose bringing to completion the following works which they were unable to take in hands during the current year for want of funds:—

Purchasing a bell for the belfry and completing same	RS.
Removing silt and deepening Nunjundappa's drinking-water pond for the reasons stated in the list appended to the covering letter to the Budget for 1876-77	120
Completing market and park gateways already commenced	100
Demarcating municipal limits as already arranged by the President with the Demarcation Department	100
	250
Total ..	570

6. There are other important works which need being provided for, but as the funds are low and change in the present conservancy system has to be given preference to, on the score of economy (*vide* "Conservancy") the Commissioners have thought it advisable to make provision for the purchase of the following stock:—

	RS.
Five single-bullock scavengers' carts	175
Two do. night do.	100
Seven bullocks	205
Pasture land, inclusive of cost of fencing	200
Total ..	680

7. The allotment of Rupees 192 under "Petty Works and Reserve" is proposed to be spent as under:—

	RS.
Completing slaughter-house well already sunk	50
Completing well in Wudders' Street	62
Completing a two-vent drain in Bourna Chetty Street	25
Replacing a cracked granite lamp-post	6
Fencing and turfing feeder channel of Yegambraswaraswamy drinking-water pond for reasons stated in the list appended to the covering letter to the Budget for 1876-77	49
Total ..	192

8. *Repairs.*—An outlay of Rupees 1,250 is proposed to be made on roads during the year. Of this a sum of Rupees 500 is intended to be spent in remodelling the unfinished portion of the Great Western Road. Four wells in Sururna Chetty, Soogavasee Muthappa Mudali, and Kabody Streets are on the verge of dilapidation, and their repair is necessary both to save expense and to secure water-supply to the inhabitants in those streets, especially in the present drought. An allotment of Rupees 350 is, therefore, proposed for ripping up the revetment and putting them in order.

9. *Establishment.*—As the services of an Overseer will be necessary to supervise the budgetted projects, it is proposed to entertain one; hence the increase under this head of Rupees 240.

10. *Contingencies.*—An increase of Rupees 75 has been made under this head to meet the requirements of the projects proposed to be carried out.

11. GRANT II, *Education.*—Municipal Schools.—An addition of a rupee each to three Assistant Masters and of 2 to one Head Master is proposed to be made to the salary now paid as an encouragement for the progress made by the boys during the year; hence the increase under this head of Rupees 70.

12. *Result Grants.*—It is proposed to allot the amount usually set apart for Result grant; hence the outlay under this head of Rupees 100.

13. *Educational Inspection.*—As the inspection will be increased by the restoration of the result grant schools, the grant under this head has been raised to Rupees 20.

14. GRANT III, *Vaccination.*—An addition of Rupees 2 per month has been made to the salary of the Vaccinatrix, as she appears to have been sent to this Municipality with the hope of being paid Rupees 12 per month, apparently under the erroneous impression that her predecessor was in receipt of that pay, when in fact he got only Rupees 10. As, besides possessing the qualifications of a Vaccinatrix, she holds a diploma for Midwifery, the Commissioners think she deserves what she was promised.

15. *Registration of Births and Deaths.*—The Registrars' pay has been increased from Rupees 8 to 9 a month each for the reasons stated in paragraph 9 of my covering letter to the Budget for 1876-77.

16. *Conservancy*.—During 1876-77 and the preceding years the work of conserving the town was generally done through departmental agency, save the supply of bullocks with drivers and scavengers' carts which was let on contract at an average monthly cost of Rupees 12½ per pair. By the introduction of the Coimbatore system of conservancy (communicated in G.O., No. 1702, of the 20th September last,) the Commissioners anticipate a saving of charges to the amount of about Rupees 400 per year with no less efficiency in the working as will be seen from the following data, and they have, therefore, resolved to adopt the same in this Municipality from 1877-78:—

Present System.	RS.	Proposed System.	RS.
Hire of five pairs of bullocks for scavenging, inclusive of drivers and carts, at an average monthly rate of Rupees 62½ for twelve months	750	Feeding and shoeing seven single bullocks, at a cost of Rupees 21 per month, for twelve months	232
Hire of two pairs of bullocks and drivers for night carts, at Rupees 12½ per pair per month, for twelve months	300	Five graziers salary, at 17½ Rupees per month, for twelve months	210
		Three additional female toties to work the cinerators, at Rupees 9 per month, for twelve months	108
			550
		Interest at 6 per cent. per annum on capital, Rupees 680, to be laid out in the purchase of the stock mentioned in the preceding paragraph 6	39
		Contingent charges incidental to the up-keep of live stock	61
		Saving per annum	400
Total	1,050	Total	1,050

The scheme doubtless entails extra expenditure at the onset in making carts, buying bullocks, and securing pasture land for the cattle. But, as the outlay once made, will not recur for some years to come, there will be a clear annual saving of Rupees 400 nearly, which may be otherwise spent on sanitation. The cost of feeding is low, being exclusive of the fodder to be got from the pasture land. To manure the latter to prepare it for the growth of grass, and to look after the cattle when out of duty, five men are to be employed as graziers, the duty of driving the bullocks when under the yoke being performed by the scavengers themselves. As an inducement for the discharge of this additional work which, in the opinion of the Commissioners, is not one needing a special driver, more especially after the bullocks get accustomed to the task, the pay of the scavengers has been raised from Rupees 5 to 5½ each per month. The outlay of Rupees 200 proposed to be made on pasture land is small, but this will be amply sufficient, as there are waste lands belonging to the Municipality which can be utilized for the purpose without any cost.

17. *GRANT IV, Watering Streets and Planting Avenues*.—One Gardener or Watchman is proposed to be entertained in addition to the present staff to look after the feeder to Venayaga Chetty's drinking-water pond, which, by the late extension of municipal limits, has become lengthy, and it is next to impossibility to keep it clear of nuisance, being close to the Trunk Road and the Vannivedu Tank.

18. *Unforeseen Contingency*.—The grant under this head has been increased from Rupees 100 to Rupees 300 to meet the contingency of a bad season.

19. *GRANT V, Supervision*.—There is an increase of Rupees 130 under this head, as it is proposed to increase the pay of the Clerk and two Peons by 1 Rupee each per month, by reason of their usefulness and long service in the Municipality, and to employ an additional hand under the name of Tax-Collector and Gumastah, in order to meet the additional work which will devolve on the establishment by the introduction of the Trade-tax.

20. With reference to the explanation called for by Government in paragraph 2 of their Proceedings of the 5th June last, No. 1017, regarding decrease, under House-tax in 1876-77, the

Commissioners respectfully beg to state that the comparatively small amount of arrears in the tax, viz., Rupees 100 against Rupees 400 in the year previous, has occasioned the decrease; while it will be observed that the actuals have been estimated Rupees 100 more than those for the preceding year. 1900/3

No. 158. *From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 26th February 1877, No. 162.*

I have the honor to report that the Wallajahpett Municipality has made ample provision, viz., 33.6 per cent. of income, for sanitary purposes, 1877-78.

2. Rupees 175 are devoted for vaccination. No particulars are given as to how this amount is to be disposed of; it barely covers the salary of a First-class Vaccinator (one of which grade on a salary of not less than Rupees 15 per mensem should be employed in each Municipality according to the new rules), to say nothing of the cost of supervision and contingencies.

No. 159. *ORDER THEREON, 14th March 1877, No. 915.*

The estimated receipts and expenditure of the Wallajahpett Municipality for the year 1877-78 are compared below with the sanctioned estimates for the current year:—

RECEIPTS.	Estimate, 1876-77. RS.	Estimate, 1877-78. RS.
Assignments by Government	285	260
Rates on Houses	1,985	3,100
Taxes on Arts	350	2,040
Taxes on Vehicles	650	310
Registration of Carts	4,360	800
Tolls	140	2,600
Fees	150	336
Fines	1,038	150
Miscellaneous	40	904
Advances Recoverable	8,998	10,500
Total		

CHARGES.	Estimate, 1876-77. RS.	Estimate, 1877-78. RS.
GRANT I.	148	962
New Works—		
Sanitary and Miscellaneous	400	1,250
Repairs—		
Communications	106	350
Sanitary and Miscellaneous	120	360
Establishment	25	100
Tools and Plant	1,334	
Contributions to Local Funds		

	Estimate, 1876-77. RS.	Estimate, 1877-78. RS.
GRANT II.		
Municipal Schools	842	912
Results Grants		100
Contribution to Local Funds for Educational		
Inspection	10	20
Miscellaneous	10	10
GRANT III.		
Hospitals and Dispensaries	150	150
Vaccination	175	164
Registration of Births and Deaths	197	221
Conservancy	2,777	2,840
GRANT IV.		
Lighting	710	700
Markets	46	56
Avenues, &c.	294	636
Miscellaneous	329	130
GRANT V.		
Supervision and Management	1,325	1,455
Balances		84
Total	8,998	10,500

2. The Commissioners appear to have overlooked G.O., dated 27th November 1876, No. 2,126, and have forwarded no regular estimate for the current year, but from the sanctioned budget it appears probable that they are right in anticipating that the year 1877-78 will open without a balance in hand.

3. In the abstract given above the Local Fund share of the tolls has been excluded from both sides of the budget as directed in paragraph 6 of the order above quoted.

	Increase. RS.	
(a.) Rates on Lands	815	4. The marginally noted items of increase are anticipated from the undermentioned proposals for increased taxation:— (a.) The rate on lands to be raised to 2 Pies per square yard for building sites in the centre of the Municipality and 1 Pie per square yard for those in the outskirts.
(b.) Tax on Professions, &c.	2,040	
(c.) Registration of Carts	150	
(d.) & (e.) Fees	196	
Total	3,201	

(b.) The reintroduction of the Profession-tax.

(c.) The registration fee for carts to be raised to Rupees 2 and Rupees 1-8-0 per half-year.

(d.) The following new license fees to be introduced:—Tanneries Rupees 30 per annum, cart-stands Rupees 30, and straw-yards Rupees 2 per annum per stack.

(e.) The rates of the following fees to be raised on sheep brought for slaughter from 2 Pies to 6 Pies, on dyeing-house from Rupees 3 to Rupees 12 per annum.

5. A revised assessment of the rates on houses is also expected to lead to an increase of Rupees 300 in the receipts from that source.

6. The increase to the rates on lands, to the fees for the registration of carts, and to the existing license fees are estimated to bring in about Rupees 1,065. If

the rate of tolls be raised from one-half to three-fourth rates, the increase to the Municipal share would be about Rupees 1,300, and the Government resolve to give the Commissioners the option of raising the rate of tolls instead of introducing the increases above alluded to. The reintroduction of the Profession-tax, the revised assessment of the rates on the houses, and the proposed new license fees on tanneries, cart-stands, and straw-yards are fully approved.

7. The allotment for new works has been reduced in the abstract given above to Rupees 962 by the transfer to "Conservancy" of the provision of Rupees 480 for the purchase of conservancy carts and bullocks. Statement II-A, Part I, should contain an additional column. In the statement submitted the allotment for the year is erroneously shown in the column prescribed for the total of the estimate for the project.

8. The Vaccination Establishment should be revised with reference to the new rules.

9. The proposed improvement in the system of conservancy is approved.

10. The proposed addition to the establishment of the Municipal Office will bring up the proportion of expenditure under this head to Income to 14.7 per cent., and the Government cannot sanction the entertainment of an additional Gumastah on account of the Profession-tax. A Manager and two Clerks, with a Bailiff, a Tax-Collector, and two Peons ought to suffice for a Municipality with an income of little over Rupees 10,000. With the above remarks the Budget is passed.

(True Extract.)

J. H. Smith
Under Secretary to Govt.

To the President of the Municipal Commission, Wallajahpett.

- .. Revenue Department. ✓
- .. Public Works Department.
- .. Board of Revenue.
- .. Accountant-General.
- .. Sanitary Commissioner.
- .. Surgeon-General, Indian Medical Department.
- .. Director of Public Instruction.
- .. President of the Local Fund Boards, North Arcot District.

Exd. T. D. Ryan.

sn

Pres: Sept
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Subt. of 1877 *addresses.*

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Waltham,
No. cc. &c.

Printed March, 1878.

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at 31 *March 1878.*

G. O., 14th March 1877, No. 916.

Dr. 1878.

MARCH.

No. 157-159.

Memorial—Budgets.—Budget Estimate of the
all unpaid Municipality for 1877-78, revised.

March 1878.

Adopted

March 1878.