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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

23rd January 1877, No. 232.

Municipal—Budget.

Read the following paper:—

No. 287. *From W. H. COMYN, Esq., President of the Municipal Commission, Mangalore, to the Chief Secretary to Government, dated 30th December 1876, No. 150.*

In conformity with Section 32 of the Towns' Improvement Act, III of 1871, and in accordance with the instructions contained in G.O., dated 27th November 1876, No. 2126, Financial Department, I have the honor to submit, for the sanction of Government, the Budget Estimates of Receipts and Charges of the Mangalore Municipality for the ensuing official year 1877-78.

2. The estimated receipts from all sources, including the opening balance, amount to Rupees 27,070, falling short of the probable receipts of the current year by

	RS.	
Total estimated receipts of 1877-78	27,070	
Deduct opening balance + the Government contribution for Kallasanka Bridge	5,900	21,170
Probable receipts of 1876-77	30,972	
Deduct opening balance + amount of loan from Government + Rs. 1,450 recovered from Public Works Department	9,943	21,029
		141

and the extraordinary items of receipts, the estimated receipts for the ensuing year exceed the probable receipts of the current by only Rupees 141 as shown in the margin.

3. I shall now proceed to explain the various items of receipts and charges as detailed in the statements.

4. STATEMENT I, REVENUES AND RECEIPTS—1, Balance—(a) *Municipal Fund.*—

The balance at the close of the current year was estimated in the budget of that year at Rupees 2,400. But as the

powder magazine, for which a provision of Rupees 2,265 had been made in the budget, is not likely to be undertaken in the current year in consequence of the sanction accorded

G.O., dated 26th July 1876, No. 1306, Financial Department. for its construction having been held in abeyance, the Commissioners expect that the balance will amount to Rupees 4,300.

5. 2, *Allotments and Assignments by Government*—(a) *Contribution for the Kallasanka Bridge.*—

The Commissioners expected to receive in the current year a contribution from Government of Rupees 3,050, the same having been ordered to be provided in the

G.O., dated 18th October 1875, No. 2609, Financial Department. Provincial Budget for 1876-77. Of this

sum, however, Rupees 1,450 only have been paid to the Commissioners in adjustment of the overpayment made by them last year in connection with the work. They,

therefore, trust that Rupees 1,600, the balance of the Government contribution, will be paid to them at least in the ensuing official year to enable them to complete the work, which is one of great necessity. This amount, namely, Rupees 1,600, has accordingly been admitted in the present budget.

6. 3, *Rates and Taxes, &c.*—(a) *Rates on Houses, &c.* (Section 40).—The receipts for the current year from this source are expected to amount to Rupees 7,255 against the Budget Estimate of Rupees 7,600, and Rupees 7,437, the actuals of the last year. This small decrease is due, firstly, to the exemption by the Commissioners from house-tax of houses destroyed by the flood in July last, and, secondly, to the fact that the Commissioners were unable to complete the revision of the valuation of the buildings in the current year as they had expected to do. As they hope to be able to complete the revision of house-assessment in the ensuing year and also to tax the buildings exempted this year on account of the flood, they expect that the estimated amount will be realized.

7. (b) *Tax on Arts, &c.* (Section 57).—The estimate is based on the actual receipts of the last year and the probable receipts of the current year.

8. (c) *Tax on Vehicles, &c.* (Section 63).—The ploughing cattle were taxed for the first time in the current year, and it is expected that the receipts under this head during the current year will amount to Rupees 1,388. Hence the estimate for the ensuing year has been fixed at Rupees 1,400.

9. (d) *Registration of Carts* (Section 73).—The estimate under this head is based on the probable receipts of the current year and the actuals of the last year.

10. (e) *Tolls* (Section 77).—The estimate for the ensuing official year has been calculated on the average for the last three years.

11. 7, *Contribution from Local Funds*—(a) *Miscellaneous, Hospitals, Mangalore Civil Dispensary*.—This has been estimated at the same figure as in the current year.

12. 8, *Miscellaneous*—(a) *Rent of the Municipal Market*.—The system by which the income from this building is derived has been explained to Government in the annual report for 1874-75. The estimated amount now entered in the budget, namely, Rupees 2,000, is based on the probable collections of the current year. The second two wings of the market will be complete by the end of the current official year, but no material increase of rental is expected.

13. The other items of receipts are usual, and do not seem to call for any particular explanation.

14. STATEMENT II., EXPENDITURE—GRANT I., PUBLIC WORKS—1, *New Works*—*Communications*—*Rebuilding Kallasanka Masonry Bridge*.—The estimated cost for this structure was Rupees 6,100, of which Government promised to contribute Rupees 3,050, and the Commissioners have advanced to the Public Works Department for the work Rupees 4,500 up to 31st March 1876, the municipal share of the cost having been thus exceeded by Rupees 1,450, which has been repaid to the Municipality out of the Government contribution. In expectation of the balance, Rupees 1,600, from Government, the Commissioners have provided this amount in the budget for the completion of the work.

15. (c) *Sanitary and Miscellaneous*—*Masonry Wall around the Market*.—The market-house being now nearly complete, the enclosing of the premises by a masonry wall seems to be the next requirement. The Commissioners have, therefore, made a provision of Rupees 1,300 for the purpose in the present budget.

16. 2, *Repairs*—(a) *Communications*.—The amount provided under this head is intended for the upkeep of all the roads lying within the municipal limits including the portions of trunk roads lately taken over by the Commissioners in satisfaction of claims put forward by the Local Fund Board of the Canara Circle for a share of the municipal tolls.

17. (c) *Sanitary and Miscellaneous*.—Under this head provision is made for the monsoon and other petty repairs of the buildings under the charge of the Commissioners.

18. 4, *Tools and Plant and Contingencies*.—The Commissioners intend purchasing in the ensuing official year four hand-carts at a cost of Rupees 140 to replace such as have become unserviceable. Hence the allotment exceeds both the probable expenditure of the current year and the actuals of last year.

19. 5, *Repayment of Loan with Interest*.—The amount shown against this item is the provision for repaying the instalment with interest falling due in 1877-78.

20. GRANT II., EDUCATION—1, *Schools under the Combined System*.—This system of maintaining elementary schools, namely, by giving monthly stipends to every certificated teacher of a school which has an average monthly attendance of not less than twenty boys, was introduced in the current year, and three schools were opened under the system. The Commissioners expect to spend on this account Rupees 185 in the current year. The Inspector of Schools informs the Commissioners that one more school will be opened in the ensuing official year, and, according to his calculation, Rupees 348 will be required for that year. This amount has, therefore, been provided in the budget. The result of the establishment of these schools will be noticed in the annual report for the current year.

21. 2, *Results Grants*.—There are at present fourteen elementary schools in this town attended by 422 boys. According to the Inspector of Schools, these schools are expected to earn in way of results grants from the municipal fund Rupees 800 against Rupees 440-8-0 spent by the Commissioners last year on this account. Mr. Garthwaite is of opinion that Rupees 1,000 will be required for results grants for the ensuing year, and this amount the Commissioners have provided in the budget.

22. GRANT III., SANITATION AND MEDICAL SERVICES—1, *Mangalore Civil Dispensary*.—The provision made under this head is on the ordinary scale. It is, however, less than the expected expenditure for the current year in which the Commissioners had to procure some surgical instruments for the dispensary and to supply new bedding and clot for the in-patients.

23. 4, *Conservancy*—(a) *Establishment*.—The details are given in Statement II.-B; the establishment is the same as that sanctioned for the current year with a slight increase to the salary of the Conservancy Overseer.

24. (b) *Sanitary Service (Hire, &c., of Conservancy Carts)*.—An increased provision is made under this head for the purchase of additional carts.

25. GRANT IV., MISCELLANEOUS—MUNICIPAL PURPOSES—1, *Lighting*—(a) *Establishment*.—This is the same as was sanctioned for the current year.

26. (b) *Contingencies*.—Sixty-four lamps have been put up in the town, of which thirty-six are kerosine, and the rest oil lamps. The amount provided under this item has been fixed with a view to meet the enhanced price of kerosine which now prevails.

27. 2, *Market*—(a) *Establishment*.—This is the same as was sanctioned for the current year.

28. (b) *Contingencies*.—This provides for the printing of market-tickets and other petty charges.

29. The other items in Grant IV, speak for themselves.

30. GRANT V., SUPERVISION AND MANAGEMENT—1, *Office*—(a) *Establishment*.—No change has been made in the establishment.

31. 2, *Miscellaneous*—(a) *Carriage Allowance to the Vice-President*.—This was sanctioned in G.O., dated 27th March 1876, No. 583, Financial Department.

32. The other items in Grant V, are usual, and do not seem to require any explanation.

33. *Closing Balance*.—This has been calculated with regard to the probable requirements of the first three months of the following year when the collections are low and insufficient to meet the ordinary expenditure.

34. In conclusion, the Commissioners beg to state that the revenue which they annually derive from the taxes now in force is just sufficient to meet the ordinary expenditure which cannot in any way be reduced without impairing the institution, and that, therefore, they are not in a position to recommend any tax they are now permitted to levy.

No. 288. ORDER THEREON, 23rd January 1877, No. 232.

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

RECEIPTS.	Estimate, 1876-77.	Estimate, 1877-78.
	RS.	RS.
Balance brought forward ..	700	4,300
Assignments by Government ..	3,050	1,700
Rates on Houses ..	7,600	7,500
Taxes on Arts ..	5,500	5,600
Taxes on Vehicles ..	1,200	1,400
Registration of Carts ..	300	300
Tolls ..	1,900	1,700
Fees ..	400	500
Fines ..	180	150
Endowments, &c. ..	300	150
Contribution from Local Funds ..	600	600
Miscellaneous ..	8,630	2,970
Advances Recoverable ..	240	200
Total ..	30,600	27,070

CHARGES.	Estimate, 1876-77.	Estimate, 1877-78.
	RS.	RS.
GRANT I.		
New Works.—		
Communications ..	7,465	1,600
Sanitary and Miscellaneous ..		1,300
Repairs.—		
Communications ..	3,500	3,500
Sanitary and Miscellaneous ..	435	400
Establishment ..	594	612
Tools and Plant ..	206	288
Repayment of Loan ..		1,100
GRANT II.		
Salary Grants (Combined) ..	1,812	343
Results Grants ..		1,000
Contribution to Local Funds for Educational Inspection ..	258	282
GRANT III.		
Hospitals and Dispensaries ..	2,590	2,560
Vaccination ..	130	150
Registration of Births and Deaths ..	130	180
Conservancy ..	4,300	4,790
GRANT IV.		
Lighting ..	1,100	1,390
Markets ..	520	590
Avenues, &c. ..	500	500
Travellers' Bungalow ..	60	60
Miscellaneous ..	500	550
GRANT V.		
Supervision and Management ..	2,550	2,620
Refunds ..	1,310	
Balances ..	2,400	3,000
Total ..	30,600	27,070

The different entries in the budget statements are clearly and satisfactorily explained in the President's letter. His pencil remark against the note to the abstract estimate, however, shows that he has misunderstood it. It is not intended that the balances (a) and (b) should agree, but that the two marked (a) and the two marked (b) should correspond with each other, and this is the case in the abstract submitted. The payment of the balance of the Government share of the cost of the Kallasanka Bridge will be considered when the Budget is being prepared in the Public Works Department. Meantime the entry in the Municipal Budget will stand.

2. It is observed that, although there is a reduction in the allotment for results grants, the full amount applied for by the educational officers has been provided.

3. The other entries call for no remark, and the Budget is passed as submitted.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Mangalore.
 " Public Works Department.
 " Board of Revenue.
 " Revenue Department.
 " Accountant-General.
 " Sanitary Commissioner.
 " Surgeon-General, Indian Medical Department.
 " Director of Public Instruction.
 " President of the Local Fund Board, South Canara.

Ed. J. W. Fischer.

Col. of 1877
FINANCIAL

THE PRESIDENT OF THE
MUNICIPAL COMMISSION

Ac, cc, Bangalore

Dated January, 23rd

Issued 7/2

Recd. 8/2

G.O. 23rd January 1877, No. 232.

JANUARY.
Nos. 237-238.

Municipal — Budget. — Budget Estimate of
Bangalore Municipality for 1877-78 reviewed.

2-1-73
Dated 1/1/73