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# TAMIL NADU ARCHIVES

## GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. 673 Press.
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Dated 14-3-1878. 197 .

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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2nd March 1878, No. 407.

**Municipal—Budgets.**

Read the following paper :—

No. 31. *From A. McC. WEBSTER, Esq., Acting President of the Municipal Commission, Coonoor, to the Chief Secretary to Government, dated Ootacamund, 2nd February* 1878, *No.* 10.

I have the honor to forward the budget estimate of the Coonoor Municipality for the official year 1878-79, together with a copy of a letter from the Vice-President explaining the variations.

2. The receipts are estimated at Rupees 11,960 and show a falling off of about 8½ per cent. as compared with the receipts of the current year. The decrease is principally owing to a smaller opening balance being estimated for and to certain unforeseen receipts in the current year. The Commissioners have, however, slightly reduced their estimate of receipts from market and slaughter-house fees.

3. The charges are fixed with reference to the income, and provide for a closing balance of Rupees 403.

[illegible] been obliged to reduce the allotment for "Repairs, Communications." They have also considerably reduced the allotment under *Conservancy*, "Sanitary Services," on account of the improved health of the town. The allotment is less than the budget estimate for 1877-78, and, had funds been available, I would have suggested to the Commissioners the advisability of not reducing the allotment for this purpose.

5. The Commissioners do not appear to levy any land-rate, and, as funds seem to be required, I have asked them to consider the expediency of imposing the rate.

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ENCLOSURE No. 1.

From Surgeon-Major C. A. ANDREWS, Vice-President of the Municipal Commission, Coonoor, to the Acting President of the Municipal Commission, dated Coonoor, 24th January 1878, No. 10.

I have the honor to enclose the *regular estimates* of the Coonoor Municipality for the current year and the *budget estimate* for the official year 1878-79 with the following observations :—

RECEIPTS.

1. The *balance carried forward* is not so large as was anticipated in consequence of exceptional circumstances presented during the famine and previous short balances.

2. The *Surplus Pound Fund* is hardly appreciable owing to laxity in collecting this cess.

3. *Tax on Houses.*—The number of European and Native houses has slightly increased in the current year and shows a slight further improvement over last year's returns.

4. *Taxes on Vehicles*, &c., have somewhat diminished owing to the recent decision of the High Court.

5. The *Fees for Registration of Carts* [illegible] decreased in consequence of loss of cattle sustained during the famine.

6. The *Market* and *Bandy-stand* rents will probably not realise the expected return owing to diminished traffic in previous year.

7. *Sale of Sweepings* and *Nightsoil* deteriorated slightly, as planters seem disinclined to purchase.

DISBURSEMENTS.

1. Rupees 500 have been held over for Hatherly Road pending litigation of owners.

2. *Repairs*—(*a*) *Communications.*—The allotment is reduced in consequence of a smaller income.

3. An increase in the item of *Sanitary Establishment* is accounted for by extra pay to the Inspector for extra work now performed by him.

4. A reduction in the item of *Conservancy, Sanitary Services,* has been effected as the improved health of the town justifiies it.

5. The item of 3-A, *Bandypetta Establishment* under Grant IV is accounted for by the lessee having failed in his lease and the Municipality being obliged to farm it on their own account.

6. A decrease in the item of *Supervision* occurs by reduction of the Manager's salary, the difference being a grant of increased pay to the Nuisance Inspector.

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No. 32. ORDER THEREON, 2ad March 1878, No. 407.

In the following statement the estimated receipts and expenditure of the Coonoor Municipality for the current and the coming year are contrasted:—

RECEIPTS.

| | Estimate, 1877-78. | Estimate, 1878-79. |
|---|---|---|
| | RS. | RS. |
| Balance brought forward .. .. .. .. .. | 3,408 | 180 |
| Rates on Houses and Lands .. .. .. .. | 3,030 | 3,620 |
| Taxes on Vehicles and Animals .. .. .. | 1,120 | 820 |
| Registration of Carts .. .. .. .. | 72 | 50 |
| Licenses .. .. .. .. .. | | |
| Assignments .. .. .. .. .. | | |
| Fines and Fees .. .. .. .. .. | 120 | 100 |
| Miscellaneous .. .. .. .. .. | 8,164 | 7,020 |
| Advances Recoverable .. .. .. .. .. | 430 | 100 |
| Total .. | 16,425 | 11,960 |

CHARGES.

| | Estimate, 1877-78. | Estimate, 1878-79. |
|---|---|---|
| | RS. | RS. |
| GRANT I. | | |
| *New Works*— | | |
| Communications .. .. .. .. | 500 | 500 |
| Sanitary and Miscellaneous .. .. .. | 2,500 | 200 |
| *Repairs*— | | |
| Communications .. .. .. .. | 1,200 | 1,500 |
| Sanitary and Miscellaneous .. .. .. | 500 | 250 |
| Establishment .. .. .. .. | .. | 180 |
| Tools and Plant .. .. .. .. | 100 | 50 |
| GRANT II. | | |
| Results Grants .. .. .. .. | 695 | 300 |
| Inspection (Contribution) .. .. .. .. | 105 | 100 |
| GRANT III. | | |
| Hospitals and Dispensaries .. .. .. | 400 | 400 |
| Vaccination .. .. .. .. .. | 180 | 216 |
| Registration of Births and Deaths .. .. | 96 | 65 |
| Conservancy .. .. .. .. .. | 4,552 | 3,864 |
| GRANT IV. | | |
| Lighting .. .. .. .. .. | 716 | 776 |
| Markets .. .. .. .. .. | 30 | 100 |
| Choultries .. .. .. .. .. | 80 | 200 |
| Avenues and Watering Roads .. .. .. | 100 | 100 |
| Miscellaneous .. .. .. .. .. | 551 | 714 |



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CHARGES—*continued.*

| | Estimate, 1877-78. | Estimate, 1878-79. |
|---|---|---|
| | RS. | RS. |
| GRANT V. | | |
| Supervision and Management .. .. .. | 1,814 | 1,376 |
| Repayment of Debt .. .. .. .. .. | 401 | 401 |
| Advances Recoverable .. .. .. .. .. | 430 | 100 |
| Refunds .. .. .. .. .. .. .. | 300 | 275 |
| Balances .. .. .. .. .. .. .. | 1,225 | 293 |
| Total .. | 16,425 | 11,960 |

2. The estimated receipts including balances are Rupees 4,465 below the budget estimate, and Rupees 925 below the regular estimate for the current year.

3. Of the estimated receipts the Commissioners propose expending Rs. 11,667, leaving a closing balance of Rupees 403. This balance has, however, been incorrectly calculated. Moreover the expenditure under Grant IV should be Rupees 2,291 instead of Rupees 2,281. The correct closing balance should be Rupees 293.

4. Moreover Statement II-B does not give the particulars of the Public Works Establishment, for which Rupees 180 is provided under Grant I. These discrepancies should not occur.

5. The Government regret to notice that only one item of revenue, the house-tax, shows a probable increase. Nor is the explanation of the decrease, especially as regards some of the items of Miscellaneous revenue, altogether satisfactory. The famine of the present year no doubt seriously affected trade, but there is no reason to anticipate the action of a similar cause in the year now budgeted for.

6. Presuming, however, that the revenues have been estimated with a tolerable approach to accuracy, the Government desire the Commissioners to take into consideration by regular 20 per cent. of the allowance for conservancy charges, and more than double this percentage in the case of Public Works. Provision was made in the budget for the current year for drainage works. The work is omitted from the present budget. The improvement of the town is a matter of vital importance to its inhabitants. The Government observe that no tax is levied on lands as required by law. This omission appears to be illegal, as the Act does not authorize the exemption of lands from the tax levied on houses. The assessment of lands liable to the rate should, therefore, be proceeded with at once. The Government have no doubt the Commissioners will agree to this course.

7. The Commissioners will further consider the expediency of imposing the tax on arts or of raising the rate at which the house-tax is now assessed or both. Probably, however, a revision of the market and slaughter-house fees might avert the necessity of resorting to both these courses immediately.

8. A revised budget should be submitted as soon as possible. Meanwhile the budget is passed subject to provision being made for the contribution of Rupees 60 to the Medical School under G. O., dated 25th January 1878, No. 147.

(True Extract.)

*Acting Under Secy. to Govt.*

To the President of the Municipal Commission, Coonoor.
" 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 Board, Coonoor.

Ad. J. W. Fischer.

Revenue Departt

No 1102.

Govt. of 1878 Madra

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Coonoor

&c., &c.,

Dated March, 2nd.

Issued

Recd. 11 March. Encl.

G. O., 2nd March 1878, No. 407.

MARCH.
Nos. 31-32.

Municipal—Budgets.—Budget Estimate
Coonoor Municipality for 1878-79 reviewed.

No 673

Lodged

14 March