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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
REVENUE DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

7th March 1878, No. 443.

Municipal—Budgets.

Read the following papers:—

No. 70. From R. W. BARLOW, Esq., President of the Conjeveram Municipality, to the Chief Secretary to Government, dated Varadipallem, 12th January 1878, No. 3.

I have the honor to submit the Budget Estimate of the Conjeveram Municipality for 1878-79, together with a copy of the Vice-President's letter giving cover to the same.

2. *Regular Estimate, 1877-78.*—Nearly the whole of the receipts, which have fallen short of the estimate owing to the famine, will be expended during the year, leaving next to nothing to be taken over to the next year's Budget.

3. Though only Rupees 1,048 have been collected under house-tax during the past eight months, more than treble the amount is expected to be realized during the remaining four months of the year. As the Commissioners are sanguine about getting in this amount, I have allowed the same to stand.

4. *Receipts, 1878-79.*—The one-third contribution of tolls due to the Chingle, dated 10th November 1877, No. 4968, I would suggest that necessary alteration may be made by Government with reference to the amount that may be approved of by them.

5. *Expenditure.*—Owing to short receipts, only a sum of Rupees 2,000 has been provided under Grant I for New Works and Repairs of roads as well as street repairs, though this sum is very inadequate to the present requirements of a large town like Conjeveram.

6. The grant for education is also somewhat less than the amount required by the Educational Department, but the Commissioners could not allot more as there are no sufficient funds.

7. Under Grant III, a sum of Rupees 30 has been provided for white-washing the Dispensary; but as this item should properly appear under Grant I, the necessary alteration has been made in the Budget.

8. The other items call for no remark.

9. In conclusion I beg to draw the attention of Government to paragraph 5 of the Vice-President's letter at which he recommends—giving the Commissioners' reasons—that the profession-tax be extended to parties falling under the 6th and 7th classes. I do not support the extension, considering the prevailing distress, though, as urged, the Municipality is greatly in need of increased receipts.

ENCLOSURE No. 1.

From T. RUTHNAM MOODELLIAR, Vice-President, Conjeveram Municipality, to the President, Conjeveram Municipality, dated 21st December 1877, No. 177.

I have the honor to submit the Budget Estimate of the Conjeveram Municipality for 1878-79, together with the Regular Estimates of current receipts and charges as last year.

2. It will be observed from paragraph 2 of the last year's Budget report, dated 16th December 1876, No. 149, that famine was said to have greatly hampered the transactions of the

Municipality. With the advance of the famine in the current year the institution fared worse, and it is a question whether the charges for the next three months can be met without resorting to a loan, an alternative which the Commissioners would avoid as far as possible. Indeed, it was with very great difficulty that we have been hitherto able to pay the fixed charges of Grants III, IV, and V, and it is hoped that our expectations of realizing Rupees 2,750 under "Rates on Houses" from the yet poverty-stricken people, many of whom are still dependent on State and private relief, may be fulfilled, and that a deficit will not occur. The year opened with an arrear account of Rupees 1,310, which, together with Rupees 7,491-8-8 under house-rates, aggregate a sum of Rupees 8,801. Of this amount an eighth part, viz., 1,050, was collected up to date, and it is calculated that Rupees 2,000 will have to be written off the accounts as irrecoverable, regarding the profession-tax the amount realized is Rupees 2,000 against Rupees 3,000 in the Budget, due doubtless to the effects of the famine. The tolls suffered equally with these two heads of taxes. The President is aware that the toll-gate farm could not be sold even for Rupees 3,000 and that it is under Amami, and that as yet the Local Fund share for the past twelve months has not been adjusted for want of funds. In fact, the payment for medicines and results grants is deferred till the end of the year, and the town is only lighted on and off, and to pay the establishment it was found necessary to draw the Local Fund grant to the Dispensary in the earlier months of the year. The entries opposite tolls are gross receipts, as the net receipts cannot be entered now without adjusting the Local Fund Board's claim.

3. The variations in the other items are sufficiently explained in the remarks column of the Regular Estimate of receipts.

4. I have thought it necessary to enter into these lengthy remarks in order to explain the reason why no opening balance is shown in the accompanying Budget for 1878-79.

5. "Receipts".—I have already explained in the preceding paragraph that under house-rates the next year's Budget must open with an arrear account of about Rupees 2,000, while the current assessment is expected to fall below the usual income of Rupees 7,200 to 7,500, owing to numerous vacant and ruined houses in the town.

observe that the trade of the town, under no circumstances, yield more than 3,000 Rupees annually. It falls on a particular section of the trading community who are ever dissatisfied, as the President must be aware from the frequent petitions presented to him by the merchants on this subject. The majority of the merchants and artisans of the town fall short of the 5th class in their liability to tax, and while their exclusion deprives the Municipality of a reasonable source of revenue, it is the cause of much discontent amongst the rest who just happen to be in a position to be assessed Rupees 6 under Class 5. In fact, it is upon this class that more than half the burden of the profession-tax falls as shown in the margin, and the want of intermediate rates between these classes of the schedule is one of great difficulty to the Commissioners in effecting a fair assessment on the one hand and of dissatisfaction to the rate-payers concerned on the other hand. Under these circumstances, it is desirable that the tax should be extended to the 6th and 7th classes which will enable the Commissioners to assess the tax more equitably and will give general satisfaction.

6. The tolls are not calculated to yield more than Rupees 3,000 gross receipts, and the fine of Damal and Conjeeveram tickets to be adjusted is reckoned by striking the mean between the last Budget figures and the actuals of the current year. As regards the fees under Grants 123, &c., and bye-laws, the Commissioners were disappointed in their expectation of realizing Rupees 400 in the current year as the classes from which the fees under these sections are leviable were reduced to extreme poverty by the famine. A sum of Rupees 200 will be about the probable receipt from this source next year.

7. The contribution from Government of one-fourth salary of the 3rd-class Hospital Assistant of the Dispensary is omitted, vide G.O., 25th April 1877, No. 1347, and the remaining entries under receipts require no notice as they show no variation except "Hospitals" 9 a, from which Rupees 40 is expected by the sale of trees.

8. GRANT I, "Charges".—I have frequently brought to your notice the many difficulties which the Municipality has had to contend with, more especially since the famine reached its height, and the funds available for the various purposes of the Act have been short for the past few years. A sum of Rupees 2,000 only can be allotted for this grant, of which Rupees 750 is for a second class road which had been contemplated for completion this year. Under repairs

the assignment is Rupees 1,000, which is hardly sufficient for the maintenance of a fourth part of our metal roads. The sum of Rupees 250 is the only amount available for the repair of the numerous streets in the town. The Commissioners regret much that they cannot provide larger funds for the several items in this grant nor for the repair of Car damages. As for the Lalakal which has been lying over for so many years, the Commissioners observe that they will never be able to undertake so costly a work without a loan of funds.

9. GRANT II.—The provision for results grants was raised from Rupees 1,350 to Rs. 1,400 in the last year's Budget, and the Commissioners find themselves unable to allot a larger sum as proposed in the estimate of the Deputy Inspector of Schools, viz., Rupees 1,650. The Inspection charge in this grant remains the same as heretofore.

10. GRANT III, "Sanitation and Medical Service".—The usual allotment is made for the several items comprised under "Hospitals," although more might be allotted for diets were funds available. The contingent charges is for white-washing the Dispensary building. Under "Vaccination" the provision is Rupees 15 a month for one Vaccinator who has been working singly since March last, and the Commissioners have reason to be satisfied with his work in the current year. The contribution to Local Funds for inspection is omitted under G.O., No. 2,754, dated 24th November 1877, as the Municipal Vaccinator continues to work under the orders of the Assistant Surgeon as heretofore. The contingent item under this is the usual charge for vaccination batta.

11. The remaining heads of Statement II do not call for remark as they show no variation except Rupees 10 additional allotted for dogs, and a further sum of Rupees 100 for the capture of monkeys which could not be done in the current year for want of funds.

12. In conclusion, the Commissioners regret that the insufficiency of the expected income from the various heads of taxes has not enabled them to show a larger closing balance than Rupees 550 for 1878-79.

No. 71. From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 21st

factory provision of 30.2 per cent. of its income for sanitary purposes for 1878-79.

2. The grant for vaccination provides only for one 1st-class Vaccinator on the lowest scale of pay and Rupees 30 for contingencies. No provision is made for 2nd-class Vaccinators or cost of superintendence.

No. 72. ORDER THEREON, 7th March 1878, No. 4 J.

The Budget Estimates of the Conjeeveram Municipality for 1877-78 and 1878-79 are compared in the following abstract:—

RECEIPTS.	Estimate, 1877-78.	Estimate, 1878-79.
	RS.	RS.
Rent on Houses and Lands	7,200	9,000
Rent on Acre	3,000	2,500
Taxes on Vehicles and Animals	900	990
Registration of Carts	600	600
Tolls	3,060	2,270
Licenses	400	200
Assignments by Government	110	50
Contribution from Local Funds	1,800	1,800
Fines and Fees	300	300
Endowments	20	90
Miscellaneous	180	130
Balance brought forward	800	10
Total	18,460	17,550

CHARGES.

	Estimate, 1877-78. RS.	Estimate, 1878-79. RS.
GRANT I—		
New Works—		
Communications		
Repairs—		
Communications	1,000	750
Buildings		
Sanitary and Miscellaneous	1,110	1,000
Tools and Plant		30
GRANT II—	30	
Results Grants		
Inspection (Contribution)	1,400	1,400
GRANT III—	100	100
Hospitals and Dispensaries		
Vaccination	3,530	3,460
Registration of Births and Deaths	320	210
Conservancy	220	230
GRANT IV—	5,390	5,330
Lighting		
Avenues and Watering Roads	2,530	2,530
Miscellaneous	110	110
GRANT V—	80	140
Total	18,460	17,850

2. The opening balance should be taken as minus Rupees 90, as according to the annual accounts for the year 1876-77 the closing balance was Rupees 1,811 instead of Rupees 1,912 as shown in Statement VI-A.

3. The receipts are estimated at Rupees 17,840, and the expenditure at Rupees 17,280, leaving a closing balance of Rupees 560 which the opening deficit balance would reduce to 470. The receipts under house-tax show an increase compared with the estimate for the current year. This, however, is not due to any real increase in the proceeds of this tax, but to the probable, though unavoidable, large arrears at the close of the year. The ordinary receipts under this head like those under "Taxes on Arts" will probably fall short of the normal revenue. This unfavorable condition of the financial prospects of the Commission is due to the severe pressure of the famine. It is further to be noted that the revenue from tolls will be less than the sum estimated, in consequence of the arrangements approved by Government in paragraph 3 of G.O., 13th February 1878, No. 280, Financial.

4. Under these circumstances, the Government consider it absolutely necessary to augment the revenues of the Municipality so as to ensure the efficiency of the administration in the various services delegated by the Act to the Commissioners. The Commissioners express their willingness to extend the Tax on Arts to Classes VI and VII of the Schedule, and in fact urge the measure as an act of justice to the tax-payers who now fall under Class V. What additional income the inclusion of these two classes will give is not stated, but from papers before Government it is inferred it can hardly be less than Rupees 1,500. About 1,000 Rupees can be counted on from Class VI. The President does not support the proposal on account of the present distress. The Government, however, concur with the Commissioners and resolve to sanction the extension sought.

5. The items of expenditure call for no remark, except that the additional revenue now sanctioned will enable the Commissioners to increase the allotments for road repairs so urgently needed.

6. It is noted that the amount shown in Column 12 of Statement I-A differs from that shown under "Hospitals" in Statement No. II. The difference Rupees 30 should be deducted and shown in Column 14.

7. Subject to the provision of Rupees 90 as contribution to the Medical College the Budget is passed.

(True Extract.)

S. B. Singh
Acting Under Secy. to Govt.

14/3
President of the Municipal Commission, Secy.
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, Chingloput District.

Exd. W. J. Lewis.

Review Secy

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Cost. of 18781 *30 MAR*

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION

Co.,
Sec.

Dated March 7th.

Recd. 14 March

G.O. 7th March 1878, No. 443.

Mr. Wilson

MARCH

No. 70-72.

Receipt - Budget - Budget Estimate of City and Municipality for 1878-79, received.

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Adged W

W. H. Smith