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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

8th March 1878, No. 450.

Municipal—Budgets.

Read the following papers:—

No. 79. *From Surgeon S. M. TYRRELL, Vice-President of the Municipal Commission, Masulipatam, to the President of the Municipal Commission, Kistna District, dated Masulipatam, 9th January 1878, No. 93.*

I have the honor to submit, herewith, the budget for the year 1878-79, as passed by the Commissioners at the meetings held on the 22nd and 24th ultimo, and at which you presided.

2. RECEIPTS AND EXPENDITURE.—Our receipts, including Rupees 50 which it is expected will remain at the end of the current official year as balance, amount to Rupees 30,000, and our expenditure to Rupees 29,500, leaving a balance of Rupees 500.

3. *Tax on Arts, Profession, &c.*—My proposal to collect the profession-tax from all the eight classes of the schedule was, after a long discussion, unanimously approved of by the members present at the meetings.

4. *Approval of the collection of tolls at three-fourth*

5. *Reasons for increasing the Tax on Arts and Tolls.*—The reasons which induced me to recommend the increase are the following.

(a.) *Conservancy Establishment.*—To place the conservancy establishment on an efficient footing.

There are at present but twenty-seven scavengers, males and females included, to look after the pairs of latrines and to attend to the cleanliness of the streets, the sweepings from which have to be removed in ten bandies. To superintend the conservancy operations of this large and scattered town there are but four Inspectors, who have also to attend to the collection of taxes on houses, carriages, and animals, &c. I found immediately after taking charge of the office of Vice-President that I could not work satisfactorily and efficiently with this small staff (*e.g.*, the Fort has no staff of scavengers, and the main streets are but cleaned once a day and the small ones as men can be spared), and also found that three pairs of latrines were altogether insufficient for the wants of this thickly-populated town.

In order, therefore, to place this important department of the Municipality on a more efficient footing I proposed that an addition of thirty-eight scavengers and fifteen bandies be made to the present strength. I also recommended that four pairs of new latrines be constructed in parts of the town where urgently required.

Improvements to the existing three pairs are now being made on the Guntoor plan at my suggestion.

The new ones will be constructed on the same plan. At present four Conservancy Inspectors are not able to go about the town inspecting the work of the scavengers owing to the largeness of their charge. My proposition to add four Sub-Inspectors on Rupees 8 per mensem was negatived, and yours to appoint eight Inspectors at Rupees 12 per mensem was unanimously adopted.

(b.) *Birth and Death Registration.*—The birth and death registration does not and cannot, under the existing arrangements, work satisfactorily. The Government have already remarked that the registration here is very defective; and hence my

proposition to divide the town into four parts and appoint a Registrar for each, which after some discussion was adopted.

One man is not able to go about the town to gather information regarding births and deaths; and unless he moves about from place to place, he will not be able to find out delinquents.

(c.) *Dispensary*.—The allotment for the hospital was in my opinion insufficient. Provision for dieting eight in-door patients was made in the current year's budget, although more than that number have actually sought and still seek admission. Were it not for the Famine Relief Hospital I do not know what we should have done with our sick. I am happy to state that there will be no cause for complaint in the ensuing official year, as liberal provision has been made to meet all demands. At a meeting held on 13th December 1877 it was resolved that until funds become available the branch dispensary be closed. After my assumption of charge of the medical duties here I found that I had but an average of some five or six patients with trivial complaints to prescribe for at the branch dispensary. I had to leave the main hospital, when I had work there, to go to this one simply to attend to a few people who could have sought and obtained relief at the former very easily. By having only one hospital I have more time to attend to all the patients who come to us for advice and treatment.

(d.) *Lighting*.—The present mode of lighting the town with lamp or cocoanut oil does not afford satisfaction either to the Commissioners or the people.

My proposal to use the kerosene oil was readily adopted by the members present; hence the increased charge under this head.

6. *Market*.—The Commissioners will not in the ensuing year collect any fees from the persons who sell goods, &c., in Robertson's Peta Square, as there will be no Section 124 of the Act, question.

On my recommendation Zillah Surgeon, will be app.

7. *Education*.—As you were not in favour of the Municipality on the salary system, you proposed their abolition, which proposition was seconded by me and adopted by all the Commissioners except one, who made an amendment that the salary grant presently given to the Branch Hindu School should not be withdrawn; but it was lost.

Municipal and Salary Grant Schools will not, for obvious reasons, work satisfactorily until they are placed under the system of result grants; hence the proposed change.

8. *Tax Collection*.—In order to relieve the Conservancy Inspectors of the work of collecting taxes and issuing warrants, I applied for the services of a Tax Collector, and the present Vernacular Clerk was recommended to be appointed as a Tax Collector. Provision has been made for a Vernacular Clerk on Rupees 10 per mensem to take the place of the man to be appointed as Tax Collector.

9. *Lunatics' Charges*.—Having been called upon to pay the dieting and other charges on account of a lunatic presently confined in the Asylum at Madras to the Local Fund Board, Guntoor Circle, hitherto paid by them by mistake, an allotment in addition to that usually made has been included in the budget grant.

No. 160.

Submitted for the consideration and orders of Government.

2. The estimated receipts for 1878-79 are Rupees 30,000, being Rupees 5,950 in excess of the budget grant and Rupees 4,289 in excess of the Regular Estimate for 1877-78. Rupees 2,500 of the excess is due to the estimated receipts from the inclusion of Classes VII and VIII of persons liable to the tax on arts and professions. These classes have been hitherto excluded; but as it seemed to the Commissioners that the proper way of dealing with all persons liable to the tax was not to exclude

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classes, but to exempt individuals, all classes which the law permits to be taxed under this head have been included in the lists. The tax on arts and professions was in the current year paid by 392 individuals; the population of Masulipatam is 36,188; the percentage taxed under arts and professions was thus just over one per cent, a ridiculous proportion considering the wealth of the place.

3. The disbursements are estimated at Rupees 29,500, classed under the following heads:—

	RS.
I. Public Works	4,112
II. Education	1,800
III. Sanitation and Medical Services	15,843
IV. Miscellaneous	5,374
V. Supervision and Management	2,344
Refunds	27
Total	29,500

4. Under the head of Education the Commissioners almost unanimously resolved to replace the present system of salary grants by grants-in-aid based on results.

The only school to which a salary grant has been hitherto given was a branch of the Hindu Anglo-Vernacular School.

In reviewing the report of this Municipality for the past year, Government (G.O., No. 2,722, dated 20th November 1877) regretted to observe that the excessive cost per boy for education in Elementary Schools, which had been remarked upon in the review of the preceding year, had shown no improvement.

In a school entirely supported by a Municipality increased cost per boy means a proportionate increase of scholars, or a decrease

The salaries in the Municipal Schools have not been raised, nor has the number of masters been increased.

The increase of cost per boy indicates, therefore, only deterioration in the schools.

In paragraph 10 of G.O., No. 259, dated 23rd June 1877, the attention of all Presidents of Municipalities is drawn to a remark of the Director of Public Instruction, in his Report for 1875-76, regretting that "so few Municipal Schools had been yet established. Under proper management Elementary Schools might be conducted with more efficiency and at far less expense to the Municipalities than the Results Schools which are now supported by them."

Government considered that the conditions of a Municipality, limited in area and capable of comparatively perfect supervision, were especially favorable to the establishment of Municipal Schools in preference to the Results and Combined System Schools which were most generally favored by Local Fund Boards.

If private schools can be established and flourish in outlying villages, to which the results or combined system of the Local Fund Boards only applies, *a fortiori* should private enterprise in education be successful in a town of importance enough to be created a Municipality.

All that is to be provided is elementary education, and the resources of a large and wealthy town like Masulipatam should be as sufficient to provide this on the results or combined system as those of a peddling village.

For these reasons the Commissioners were of opinion that the two schools hitherto established and supported in the Fort and at Machavaram should be no longer supported as Municipal Schools.

The sanction of Government to their abolition is requested.

It is the wish of the Commissioners to advance elementary education by a method of support which does not make the masters independent of success.

5. The budget was settled at meetings at which I presided, and the result of the deliberations of the Commissioners is embodied in the Vice-President's letter. I do not therefore consider that any further remarks by me are necessary.

MASULIPATAM,
15th January 1878.

(Signed) W. WILSON,
President.

No. 80. From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 23rd January 1878, No. 1121.

I have the honor to report that the Masulipatam Municipality has made an ample provision of Rupees 11,599, or 38.5 per cent. of income, for sanitary purposes for the year 1878-79. The vaccination grant provides for one 1st-Class Vaccinator only at the lowest rate of pay, viz., Rupees 15 per mensem, and Rupees 120 for contingencies, which includes cost of supervision also, I believe, though not so stated.

No. 81.

No. 81-A. ORDER THEREON, 8th March 1878, No. 450.

The estimated receipts and expenditure for 1878-79 are contrasted with those of the current year in the following abstract:—

RECEIPTS.			
		Estimate, 1877-78. RS.	Estimate, 1878-79. RS.
Balance brought forward			
Rates on Houses and Lands		4,500	4,500
Taxes on Arts		1,300	1,300
Taxes on Vehicles and Animals		700	700
Registration of Carts		4,950	8,000
Tolls		1,200	600
Licenses		90	90
Assignments by Government		2,150	3,090
Contribution from Local Funds		250	1,000
Fines and Fees		500	400
Endowments		1,400	770
Miscellaneous			
Total		24,050	30,000

CHARGES.			
		Estimate, 1877-78. RS.	Estimate, 1878-79. RS.
GRANT I—			
New Works—			
Buildings			1,200
Sanitary and Miscellaneous		1,200	200
Repairs—			
Communications		750	1,150
Buildings			200
Sanitary and Miscellaneous		200	700
Establishment		216	216
Tools and Plant		21	46
GRANT II—			
Municipal Schools		650	
Salary Grants		500	
Results do.		600	1,750
Inspection (Contribution)		50	50

CHARGES.—(Continued.)

		Estimate, 1877-78. RS.	Estimate, 1878-79. RS.
GRANT III—			
Hospitals and Dispensaries		5,100	6,180
Vaccination		250	300
Registration of Births and Deaths		150	530
Conservancy		5,150	8,833
GRANT IV—			
Lighting		1,600	2,000
Markets		920	290
Avenues and Watering Roads		50	
Miscellaneous		3,700	3,084
GRANT V—			
Supervision and Management		2,140	2,344
Refunds		100	27
Balances		700	500
Total		24,050	30,000

2. The opening balance taken in the Regular Estimate does not tally with the closing balance of 1876-77, nor has the closing balance of the Regular Estimate for 1877-78 been taken as the opening balance of the year 1878-79. The budget should be amended accordingly.

3. The estimated revenues exhibit an increase of Rupees 6,000 approximately. This increase falls under the Tax on Professions, Tolls, and Contribution from Local Funds, the increase appearing under Fines and Fees being mainly a matter of account. The Commissioners propose to include Classes VII and VIII under the Profession-tax, and to raise the tolls from half to two-third rates. The increased contribution from Local Funds is for the dispensary.

4. I approve the action of the Commissioners in voluntarily increasing the taxation necessary for placing the sanitary works on a proper footing. The urgency of the sanitary works noted and the increase of the conservancy establishments is satisfactorily explained. They, however, fear that the extension of the tax on trades to the next class will press heavily on the poor. Class VIII will therefore be exempted from taxation. As regards Tolls, they regret the necessity for enhancing the rates, but the position of Masulipatam as a seaport removes some of the objections that exist to enhancing the duty on the passage of goods. Seeing, however, that the House-tax is levied at the maximum rate, and that all other sources of income are utilized, they solve to sanction the raising of the rates as proposed.

5. As regards the educational changes, the Government will not object to the proposals of the Commissioners, though they are not prepared to admit the general agency of the reasons set forth by the President.

6. The increase in the establishment appears necessary, and is approved.

7. The budget is accordingly passed subject to provision being made for the contribution to the Medical School under G.O., 25th January 1878, No. 147, amounting to Rupees 150.

(True Extract.)

Acting Under Secy. to Govt.

to the President of the Municipal Commission, Masulipatam.

Public Works Department.
Revenue Department.
Board of Revenue.
Sanitary Commissioner.
Surgeon-General, Indian Medical Department.
Accountant-General.

Director of Public Instruction.
President of the Local Fund Boards, Masulipatam.

Ed. A. F. Goodall.

Revenue Dept

No 1219

Cost. of 1878

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,

Washington,
D.C.

Dated March 8th.

Received -11-

Per:

McLure

G.O., 8th March 1878, No. 480.

MARCH.
Nos. 79-81-A.

Manuscript - Original - Budget Estimate of
Municipal Commission for 1878-79, received.

Original

19 March