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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Rev DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

17th February 1879, No. 290.

Municipal—Budgets.

Read the following papers :—

No. 138. *From C. S. CROLE, Esq., Acting President of the Municipal Commission, Salem, to the Acting Chief Secretary to Government, dated 24th January* 1879, *No.* 157.

I have the honor, herewith, to forward, for early sanction of Government, the Budget Estimates of the Salem Municipality for 1879-80, together with the Report of the Budget Committee explaining the entries in the Budget.

2. I enclose an extract of the Commissioners' Proceedings of the 15th instant sanctioning the Budget as submitted. I enclose also copy of a statement showing Town Police Charges for 1879-80 received from the Superintendent of Police.

ENCLOSURE No. 1.

From the Select Committee appointed to prepare a draft of the Municipal Budget for 1879-80, to the President and Commissioners of the Salem Municipality, dated 11th January 1879.

We, the Select Committee appointed to prepare a draft of the Municipal Budget for 1879-80, beg to submit the same with the following observations for the approval of the General Committee :—

RECEIPTS.

1. *Rates and Taxes*—(*a*) *House rate.*—Very stringent measures for the realization of the House rate having been already adopted, we hope to have no arrears on this account at the commencement of the Budget year. We have therefore provided only for the year's current demand, viz., Rupees 15,000.

(*b*) *Rate on Lands.*—While submitting the annual report for 1876-77, the Commissioners suggested the abandonment of the rate, as they found that, by assessing the lands at 3¼ per cent. on the net income derivable, the income from this source would not as much as cover the expenses of collecting it. But as Government still seem determined on its realization, no matter how small the receipts (*vide* paragraph 3 of G.O., No. 1893, dated the 23rd October 1878), we propose to give effect to the alternative clause of Section 41, viz., of assessing the lands by measurement. There are included within the Municipal limits of this town 1,151 acres of cultivable land, or 431 acres of nunjah and garden, and 718 of punjah lands. We would propose to assess these lands at one rupee per acre of nunjah or garden and eight annas per acre of punjah land. We expect thus to derive an income of about Rupees 650 allowing for deductions and remissions on account of waste and shavi.

Under *Taxes on Arts* the usual figure, viz., Rupees 6,000, has been repeated. It is hoped that the trade in this town will soon revive.

(*c*)—Under *Taxes on Vehicles and Animals and Fees for the Registration of Carts* we have estimated at a little over the Regular Estimate of the current year under these heads. These figures are however not in excess of the Budget Estimate of the current year.

(*d*)—Under *Tolls* we have entered the average gross receipts from this source without, however, deducting the so-called Local Fund share of Municipal Tolls. The Government have been again addressed on the cessation of this contribution to the Local Fund Board.

2. *Contribution from Provincial Services.*—We have here included an item of Rupees 700 on account of contribution from Government towards the establishment for the collection of the Government License Tax. The other item on account of Grants-in-aid of Schools is left unaltered.

3. Under *Contribution from Special Funds* the same figure as that of the current year has been provided.

4. *Contribution from Local Funds.*—We have omitted from this head the sum of Rupees 400 which the Commissioners used to receive as aid on account of the Imperial roads within Municipal limits, the Commissioners maintaining their own roads. We have on the other hand included a new item of Rupees 200 on account of Contribution from Local Fund Board towards the maintenance of the *Lying-in Hospital* opened under Government sanction.

5 and 6. Under *Fines and Fees in Schools* we would leave the regular figures unchanged.

7. *Rent of Houses, Gardens, &c.*—We hope to realize Rupees 2,500 only as against a Regular Estimate of Rupees 2,880 as these items are of a fluctuating nature. The only other item on the Receipt side calling for any explanation is the sum of Rupees 7,000 under Government License Tax. This figure has been calculated upon the probable receipts from this source of the current year.

The total receipts for the year as we anticipate will be Rupees 54,000, to which if the probable closing balance of the current year, viz., Rupees 5,240, be added, the aggregate for the year will be Rupees 59,240.

EXPENDITURE.

GRANT I—*Public Works.*—We propose to spend Rupees 6,860 under this grant in the following manner:—

(*a*)—Under *New Works* we propose to continue the river embankment from Komutti Chattram to the Salem Bridge at an estimated cost of Rupees 500. Under *Buildings* we have provided Rupees 600 for a Slaughter-house at Shevapett, Rupees 500 for a School-house in the D Division, and another Rupees 500 for the completion of the Municipal Dispensary Compound wall. The provision of Rupees 200 under *Drainage* is for petty street drains. Under *Miscellaneous* we have allowed Rupees 100 for Toll-bars, and another Rupees 100 for Petty Works.

(*b*)—Under *Public Works, Repairs*, we have restored the usual grant of Rupees 2,500 for repair of town roads, and have provided Rupees 650 in all for petty repairs of buildings, &c.

(*c*)—We have provided Rupees 366 for the Maramut Establishment, Rupees 250 for Tools and Plant, and the usual grant of Rupees 600 contribution to the Local Funds on account of the Sceramungalam Road.

GRANT II—*Education.*—Under *Salary Grants* we have provided for the continuance of the same staff of teachers as in the current year with the additions sanctioned in G O., No. 2170, dated the 6th December 1878. We propose also to convert the D Division School, which is on the combined system, into a Salary Grant School.

(*b*)—Under *Schools on the Combined System* of salary and results grant we propose to continue the remaining schools with this addition, viz., that of opening two more schools (new) in the G and H Divisions.

(*c*)—The provision under *Miscellaneous* is on account of furniture and school rent.

The only important addition to this grant is the provision of Rupees 240 on account of four stipendiaries to be trained in the Normal School proposed to be opened in Salem.

GRANT III—*Sanitation, &c.*—(1) *Hospitals.*—Under Establishment we have included the pay of the native midwife. We have allowed the usual grant for medicines and supplies, and have increased the provision for diet of patients to Rupees 150 per mensem. We have at the same time taken the dieting charges at the lying-in ward into consideration. We have allowed Rupees 30 per mensem for Contingencies, and have also included a sum of Rupees 205 on account of Contribution to the Medical College.

(3) *Registration of Births and Deaths.*—We have given the registrars an increase of Rupees 2-8-0 each in consideration of their long service.

(4) Under *Conservancy Establishment* we have provided for an increase to the salary of the Divisional Maistries who will henceforth have to collect the House rate. We propose to dispense with the services of the present bill-collectors and to entrust the work of collection to the maistries. The increase of work thus devolving on them will be very little, as they have already to visit every house in the division. On the other hand we will have better hands employed as maistries who can read and write, and who can give security for their good behaviour. We therefore propose to pay them with due regard to their ranges and work. We would create three classes and employ four first-class maistries on Rupees 10 each, five second class on Rupees 9 each, and two third class on Rupees 8 each. The proposed arrangement will no doubt end in the removal of a few illiterate men, but the Municipal interests must not suffer on that account.

Under *Cost of Carts* we have provided Rupees 600 as against a Regular Estimate of Rupees 450 as new carts will be required to replace those at present in use, as these latter are old and unserviceable. We have also provided a reserve of Rupees 300 which may be required for furnishing the Hospital.

GRANT IV—*Miscellaneous*—(4) *Planting Avenues.*—We have reduced the provision against this head, as we propose to rent out two of the Municipal Cocoanut Topes which have commenced bearing.

(8) *Purchase of Freehold of Burial Ground.*—The provision of Rupees 300 on this account is assessment computed for twenty years which the Commissioners have agreed to pay to the Mittadar, *plus* compensation to be paid under Act X of 1870.

GRANT V—*Supervision.*—The only items calling for remark here are—

(*a*) The change adverted to under Conservancy Establishment, and
(*b*) The provision for the collection of the Government License Tax.

The other items remain almost unchanged.

The Committee propose to pay up the debt of Rupees 5,000 created on account of the purchase of the Salem Market during the ensuing year. The payment to Government on account of the License Tax has also been provided for. The last item under Expenditure is the contribution to Government at 50 per cent. on account of the Town Police, viz., Rupees 4,250, which the Committee consider rather too high for this town. They would ask whether a reduction in expenditure cannot be effected without seriously interfering with the efficient working of the department. The remaining items under Receipts and Disbursements are self-explanatory and need no special comment.

The total on the Expenditure side is 56,680 rupees, which deducted from the aggregate receipts will leave a balance of Rupees 2,560 at the end of 1879-80.

With these few remarks we remain, &c.

(Signed) J. W. JOHNSTON, *Vice-President.*
" J. SMALL,
" T. COOPPOOSAWMY CHETTY, } *Commissioners.*
" R. MANICKA MUDELLIAR,

ENCLOSURE No. 2.

Extract from Proceedings of a Special Meeting of the Municipal Commissioners of Salem held on Wednesday the 15th January 1879.

PRESENT:

C. S. Crole, Esq., Acting President.
J. W. Johnston, Esq., Vice-President.
Messrs. Small.
Manicka Mudelliar.
Atchayalinga Mudelliar.
Devasahayam Pillay.
Gomes.
Claridge.
Venkatagiri Aiyar.
Runga Chariar.
Cooppoosawmy Chetty.
Runga Row.

The Vice-President read the Report of the Budget Committee for 1879-80.
Read Budget for 1879-80.

The proposal of the Sub-Committee to impose a Land rate of one rupee per acre of nunjah and eight annas per acre of punjah land cultivated within Municipal limits, instead of at 6¼ per cent. upon the net income derivable, was approved by a majority of two. The Budget as drafted by the Sub-Committee was then passed unanimously.

* * * * *

(True Extract.)

(Signed) C. S. CROLE,
Acting President.

No. 139. *From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Acting Chief Secretary to Government, dated 10th February 1879, No. 239.*

I have the honor to report that the Salem Municipality has made ample provision for Sanitation and Vaccination for the year 1879-80. For the former Rupees 13,840 or 23·3 per cent. of income are to be devoted, and for the latter Rupees 480 have been set apart.

No. 140. ORDER THEREON, 17th February 1879, No. 290.

In the following abstract the receipts and expenditure of the Salem Municipality for the year 1879-80 are contrasted with the sanctioned and Regular Estimates of the current year:—

RECEIPTS.

	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
	RS.	RS.	RS.
Balance brought forward	1,530	—946	5,240
Rates on Houses and Lands	14,500	18,871	15,650
Taxes on Arts	..	3,098	6,000
Taxes on Vehicles and Animals	1,800	1,500	1,700
Registration of Carts	2,200	2,100	2,200
Tolls	10,000	9,540	10,000
Licenses	1,600	1,530	1,600
License Tax	..	7,700	7,700
Assignments by Government	1,230	1,230	1,230
Contribution from Local Funds	2,600	2,800	2,400
Fines and Fees	1,000	1,000	1,000
Miscellaneous	4,500	5,030	4,520
Advances Recoverable	..	500	..
Total ..	40,960	53,953	59,240

CHARGES.

	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	500	500	500
Buildings	200	200	1,600
Sanitary and Miscellaneous	400	500	400
Repairs—			
Communications	1,500	1,500	2,500
Buildings	..	300	100
Sanitary and Miscellaneous	1,300	2,100	550
Establishment	360	300	360
Tools and Plant	200	200	250
Contributions to Local Funds	600	600	600
GRANT II.			
Municipal Schools	2,420	2,438	2,420
Salary Grants	1,100	1,104	1,540
Results Grants	350	500	300
Schools on the Combined System ..	500	820	700
Inspection (Contribution)	120	120	120
Miscellaneous	740	600	740
GRANT III.			
Hospitals and Dispensaries	5,580	6,742	6,300
Vaccination	490	476	480
Registration of Births and Deaths ..	370	401	430
Conservancy	13,110	12,865	13,300

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CHARGES—*continued.*

	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
	RS.	RS.	RS.
GRANT IV.			
Lighting	800	750	860
Markets	480	310	5,000
Choultries	600	598	600
Travellers' Bungalow	80	80	100
Avenues and Watering Roads	360	407	300
Police Contribution	..	..	4,250
License Tax	..	7,000	6,930
Miscellaneous	280	1,480	700
GRANT V.			
Supervision and Management	3,990	4,335	4,320
Repayment of Debt	..	225	300
Advances Recoverable	..	420	..
Refunds	..	750	..
Balances	4,440	5,242	2,660
Total ..	40,960	53,953	59,240

2. The Commissioners propose to meet the ordinary charges of the year together with the new charge for Police—Rupees 4,250—from their ordinary income, the only change proposed being the levying of a fixed acreage rate on lands instead of a percentage. The result of this arrangement is virtually to meet part of the charges of the year from balance; for whereas the year is estimated to open with a credit of Rupees 5,240, it is expected to close with a credit balance of Rupees 2,660 only. It is not, however, forgotten that the Commissioners provide Rupees 5,000 for the payment of the market recently purchased. The Commissioners further take credit for the total proceeds of Tolls, whilst the question as to the contribution of part of the proceeds to Local Funds is still before Government. This is irregular, and as the Government* have since decided not to relieve the Municipality of the duty of contributing a portion of the proceeds to the Local Fund Board, although what the portion is to be is left for future settlement, the amount estimated under Tolls will be reduced to 8,000 rupees, unless the Commissioners agree to raise the rate of tolls, as hereafter suggested, in which case the receipts will be set at Rupees 12,000. The Commissioners will further arrange for paying to the Local Fund Board their share of the tolls for the current year, which will reduce the opening balance of the year 1879-80 by nearly 2,000 rupees. As the carrying out of these instructions will not only do away with the estimated surplus at the close of 1879-80, but will involve a deficit, unless additional revenue is raised for the payment of part of the purchase money of the market postponed, which is not desirable, the Government resolve to extend the Tax on Professions to Classes VII and VIII which are still exempt. This additional tax can hardly fail to yield less than Rupees 1,000. The Government are also prepared to raise the rate of Tolls from half to three-quarter rates, to enable the Commissioners to provide part of the funds of the Police Contribution should they desire it, in which case this Order may be regarded as formal sanction to the measure.

* G.O., dated 31th February 1879, No. 257.

3. The arrangements noted in paragraph 4 of the Budget Committee's report are approved.

4. Under Assignments by Government Rupees 700 appear in the accounts as License Tax contribution. This has been transferred to the head of License Tax under Receipts. Under Charges Rupees 800 are entered as cost of establishment for this tax. This amount will be reduced to 770 rupees, or the sanctioned charge of 10 per cent. on receipts.

5. The allotments for New Works and Repairs are approved; also the proposed charges under Grant II.

6. Under Grant III the Government approve especially the provision for a trained native midwife.

7. The new arrangements in regard to Conservancy Establishment are noted with approval.

8. The reserves provided under Grants III and IV are not necessary. Unforeseen charges can be met from unallotted balance; if important the sanction of Government should be obtained.

9. The provision for Contribution for the Medical College should be raised to Rupees 300 pending the advice of the Accountant-General as to the exact amount due.

10. The attention of the Inspector-General of Police will be called to the Commissioners' remarks regarding the Police charge. It is noted that the statement of rates of taxes appended to Statement I has not been forwarded.

11. With these remarks the Budget is passed.

(True Extract.)

Acting Under Secy. to Govt.

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

Ed. J. Wright.

Revenue Dept

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Cabl. of [illegible] March

FINANCIAL.

Bo Bmis 6/13 March / 7 Rec 1007

THE LIEUTENANT OF THE
MUNICIPAL COMMISSION,
Sofia,

&c, &c, &c

L. [illegible], 17th

I [illegible]

I. H. 11 March 1879

C.O., 17th February 1879, No. 234.

FOREIGN OFFICE.
Rec. 19th—20.

Monday 17th—Lord Salisbury.—The Budget Estimates of the Sofia Municipality for 1878-79, Revenue, Extraordinary.

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13 Mar/79

Law 1879