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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

6th February 1879, No. 198.

Municipal Budget.

Read the following paper :—

No. 15. *From J. F. PRICE, Esq., President of the Conjeeveram Municipality, Chingleput District; to the Acting Chief Secretary to Government, dated Saidapet, 15th January 1879, No. 8*

I have the honor to submit the Budget Estimates of the Conjeeveram Municipality for 1879-80; together with a copy of the covering letter received from the Vice-President.

2. **REGULAR ESTIMATE, 1878-79—Receipts.**—The collections from "house-tax" during the first eight months amounted only to Rupees 2,184, while those expected to be made during the remaining four months of the year are set down at Rupees 6,849, or nearly treble the amount mentioned above. This may seem rather a heavy estimate, as in the corresponding period of the last year the collections were double the amount realised in the first eight months; but as the Commissioners, from their knowledge of local circumstances, are confident of realising it, I think it would be inadvisable to alter their figure. Under the "trades-tax" the amount entered in the budget was almost realised during the first eight months and the Commissioners expect about as much more during the remaining part of the year. Their estimate may be accepted, regard being had to the extension of the tax to the 6th and 7th classes which was not taken into account when the budget for 1878-79 was prepared.

3. **Expenditure.**—Nearly the whole of the allotment under this head is proposed to be utilised. In cases in which the outlay either exceeds or falls short of the estimate full reasons are given in the remark-column of Statement No. 6A. The total receipts and charges as per Regular Estimate amount to Rupees 21,099 and Rupees 17,742, respectively, leaving a balance of Rupees 3,357 to be carried to the budget of next year.

4. **BUDGET ESTIMATE, 1879-80—Receipts.**—An arrear of Rupees 500 is expected to remain under "house-tax" at the end of the current year, and satisfactory explanation is given by the Vice-President for the non-realisation of this amount during the current year. This added to Rupees 7,200, the demand for 1879-80, which is the same as that for the current year, makes a total of Rupees 7,700. It is expected that the whole of this amount will be collected, but how far this will be possible cannot now be determined as it will depend on the season and the condition of the rate-payers during the next year. The amount estimated on account of rates on lands and vacant sites is Rupees 800. This is the first time that the levy of this tax in Conjeeveram is recommended, and the Commissioners are constrained to resort to the measure owing to the increased call upon their income.

5. While reviewing the current year's budget Government sanctioned, in view to augment the Municipal revenue, the extension of the "trade-tax" to classes six and seven of the Schedule. But when the Commissioners came to proceed with the assessment, they found that the 7th class was practically of no benefit to their revenue, inasmuch as only five individuals could be taxed under it. The Vice-President

justly points out that with the 6th class alone neither can the requisite funds be raised, nor can the whole number of tradesmen and artisans in the town, who should also contribute their quota to the Municipal funds, be brought under taxation. The levy of tax under the 8th class will certainly be an immense benefit to the Commission, and an act of justice to the towns people. It is, moreover, absolutely necessary to supplement the resources of the Municipality in view to meeting the extra expenditure detailed in full in the second part of paragraph 4 of the Vice-President's covering letter. I beg, therefore, to strongly support the proposal of the Commissioners, and request that the extension sought may be sanctioned. In anticipation of the approval of Government credit is taken in the budget for Rupees 1,300 under the class in question. The aggregate revenue derivable under the various classes of this tax will thus be Rupees 5,300.

6. The remaining items call for remark.

7. GRANT I.—*Expenditure*.—The amount allotted under this head is Rupees 3,420, of which Rupees 3,200 are to be aid out on Public Works. It is gratifying to observe that the Commissioners have at last been able to make some provision for the repair of metalled roads which have lately fallen into a state of disrepair, and which for several years past have not been attended to for want of funds. It is proposed to increase the pay of the masonry entrusted with the execution of the Municipal works from Rupees 10 to 15. This is the first time that this charge is provided for in the budget, and, considering the present state of the Municipal Funds, the increase may, I think, be allowed, as the man has a great deal of work to do, and no overseer is employed.

8. GRANT II.—The usual provision of Rupees 1,400 is made for results grants. The Educational Department has asked for Rupees 1,500, and the Commissioners have reduced this by Rupees 100 on the plea of want of funds. As the estimated balance in hand amounts to Rupees 2,700, I do not think that allowing the extra hundred Rupees could have any injurious effect. There is, however, the possibility that the Commissioners may have calculated upon larger receipts than they will really obtain.

9. GRANT III.—The only item under this grant requiring notice is the contribution of Rupees 100 to the excess charges of the Medical College. This was fixed by the Commissioners at 0.5 per cent. of the receipts, but I am of opinion that the calculation should, as in the case of the Local Fund Budgets, be based on the total assets including the opening balance. The contribution would have in this case to be raised to Rupees 120.

10. GRANT IV.—The amount entered under Grant IV is Rupees 9,480 which includes Rupees 2,000, being the moiety of the cost of the maintenance of the Town Police to be charged to Municipal Funds agreeably to G.O., Financial Department, No. 2195, dated 11th December 1878.

11. GRANT V.—The variations under Grant V are the proposed employment of a bill-collector on Rupees 7 a-month, for which sanction is solicited, for the collection of new rates on lands and vacant sites referred to in paragraph 4 *supra*, the entertainment of a peon on Rupees 6 per mensem for the levy of "license-tax," and the remuneration to be given to the office establishment for the latter purpose. The total of the last two charges amounts to Rupees 150 per annum for which credit is taken in the budget.

12. The Commissioners have not entered the Imperial License-tax in their budget. All that they have done is to take credit for 10 per cent. upon their assessment under this head, and to show on the debit side how they propose to expend it. I feel rather doubtful as to whether this is correct or not, for the collections and payment of the tax must go through the books of the Municipality, although they make no profit from it, and the commission which they receive must be paid for establishment.

Still as I read the orders* on the subject, they must, if they fail to collect the estimate, make good the difference from their own funds.

* Paragraph 4 of Board's Proceedings recorded in G.O., No. 1,412, dated 31st August 1878, R.D.

ENCLOSURE No. 1.

From T. RATHNAM MOODELLIAR, Vice-President of the Conjeveram Municipality, to the President of the Conjeveram Municipality, dated Conjeveram, 23rd December 1878, No. 172.

I have the honor to submit the Budget Estimate of the Conjeveram Municipality for 1879-80, together with the Regular Estimates of receipts and charges as usual.

2. The closing balance of the current year is expected to be Rupees 3,360, after making full provision for the several items of expenditure comprised under the Budget Grant to be incurred during the remaining four months of the year. The variations between columns 5 and 6 in the estimates of receipts and charges VI-A are fully explained against each item as usual, and it is unnecessary, therefore, to repeat the same here.

3. RECEIPTS.—It was pointed out in the budget letter in G.O., dated 7th March 1878, No. 443, and in the last year's annual report that owing to the extraordinary season that obtained in 1876 and 1877, the collection of house-rates had fallen off considerably, and that a large remission would have to be given for ruined and deserted houses in the town. Accordingly in the month of July of the current year a sum of Rupees 1,443-12-9, which was found by personal inspection and scrutiny of the Commissioner to be irrecoverable out of the arrears of house-tax, was written off the accounts. There is yet a great difficulty in making good the small arrear, viz., Rupees 200, still outstanding, as well as the current tax, as the poor do not appear to have sufficiently recovered yet from the effects of the famine. But the Commissioners hope to be able to make good nearly the whole of the demand before the close of the year. To be on the safe side, however, the Commissioners think it advisable to put Rupees 500 as the probable arrears to be carried forward to next year's account, which together with Rupees 7,200 and a further sum of Rupees 800 reckoned from lands, that is, Rupees 8,500 in all, will be the demand in the Budget Estimate under "Houses and Lands."

4. Under profession-tax the sanction of Government having been obtained for the levy of the rates in the 6th and 7th classes of the Schedule, the Commissioners proceed with the assessment, but objections being raised as to the legality of taxing the traders under the 7th class according to the strict letter of the Schedule B, it was found that practically the 7th class was useless to the Municipality, as only five individuals could be assessed under it. There remained, therefore, the 6th class only from which additional funds were sought to be realised. The assessment under this class became a matter of serious difficulty and anxiety to the Commissioners, as those who ranked below the 5th class had either to be taxed Rupees 3 or left out altogether. It was found by experience when the trade-tax was allowed to be collected from all classes of the Schedule in former years, that the proper place for the ordinary tradesmen and weavers is the 8th class. They had to be taxed in the 6th class in the current year for reasons just stated, the total assessment rising to Rupees 3,000 against the estimate of Rupees 1,500 to 2,000. The consequence was that as the collections started great difficulty is being experienced in realising the amount, and the Commissioners fear that not much beyond the estimate can be made out of this class. The rate is evidently very high for the less respectable class of dealers and artisans. Nevertheless, these men cannot be allowed to remain without contributing a little to the Municipal funds which are spent for their own good. The license-tax does not touch this class of people, while the more respectable merchants are called upon to pay a double tax under the Municipal and License Acts. They form a very large portion of the community occupying a third part or more of the town, and the incidence of a single tax under the very last class in the Schedule, viz., a rupee a-year, will be very light. The Commissioners do not desire, however, to levy a rate upon petty traders and the poorer classes of weavers who will, of course, be excluded.

The call upon Municipal funds is, as the President is aware, annually increasing. The charges for the maintenance of the Police have to be provided, and if the proposal of the Director of Public Instruction for the better development of primary education receives the approval of Government, more funds will have to be devoted to results grants, Municipal schools and girls' schools, &c. The charges under the other heads of budget are of progressive nature limited only by the means at our disposal. Under these circumstances, the Commissioners respectfully beg to urge, as a measure of necessity, the extension of the trade-tax to class 8 of the Schedule, and request that Government will be pleased to sanction the concession before the end of February, so as to give it legal effect for 1879-80. The estimated income from this source is about Rupees 1,300, for which credit is taken in the budget.

5. The estimated receipt from vehicles, carts, and animals is below the usual average owing to the still depressed state of the wheeled traffic.

6. The receipts from the tolls are not expected to be above Rupees 3,000 gross income, whether the farm is leased out or retained under the direct management of the Commissioners as now, and the value of the Damal and Conjeveram tickets as calculated from the current year's

figures, will be Rupees 500 and 80, respectively, to be adjusted between the Municipal and Local Boards.

7. The fees under Sections 126, 123, 125, 130, 131 and 136 are expected to yield only a sum of Rupees 100, as the dyers, who form the bulk of those falling under Section 129, are generally profession-tax payers as they carry on other callings besides dyeing.

8. The Government grant towards the salary of the Hospital Assistant is omitted as usual, and the receipts from Pound Fund, Chinglepat Board, for hospital and grand festival and magisterial fines, &c., remain the same as in the current year. The sale of unserviceable and packing articles, &c., of the dispensary is estimated at Rupee 10, and the contribution from the Dharmakarthas of the Vishnu Conci Temple is put down at Rupees 150, vide G.O., No. 1,596, dated 29th October 1878.

9. GRANT I.—Charges.—A sum of Rupees 3,420 is allotted for the various objects comprised in this grant. The Commissioners propose to spend two-thirds of this amount on the repair of metal roads, which had to be put off during the past few years for want of funds. Out of the balance, Rupees 250 is assigned under "new works" for culverts and road-dams, and Rupees 200 for dust-bins which are much needed in several parts of the town. To the repair of streets is allotted Rupees 350, and a further sum of Rupees 200 has to be set apart for the repair of the existing dust-bins and the masonry bottoms of lamp-posts, both of which have fallen into a state of disrepair and require immediate attention.

10. The maistry in the employ of the Municipality has had no increase to his salary since his entertainment eight years ago, although upon him has devolved also the duties of the overseer who has been dispensed with since 1874, while the rest of the Municipal establishment had additions to their pay from time to time. He has to perform a great deal of work in connection with the roads, streets, and drainage, besides such miscellaneous duties as may be imposed upon him. The Commissioners resolve to bring his claims to the notice of the President, and recommend an increase of Rupees 5 to his salary. The supervision charge is accordingly put down as a separate item at Rupees 180, which has been for some years past included in the works under this grant.

The last charge, viz., Rupees 40, is for tools and plants.

11. GRANT II.—The Inspector of Schools applies for Rupees 1,500 against Rupees 1,400 heretofore for elementary education, but the Commissioners regret that other pressing calls on their funds prevent them from raising the grant. The charge for inspection, viz., Rupees 100, remains unaltered.

12. GRANT III.—The allotment for the several heads under this grant shows but a slight variation from the current year's budget. Under the charges for establishment there is a decrease of Rupees 50, as the pay of the Civil Hospital Assistant attached to the dispensary is Rupees 20 against Rupees 25 of his predecessor. The assignment for medicines is raised to Rupees 600, as a larger supply of medicines is found indispensable for the great increase of patients in the dispensary.

13. The contribution to the Medical College is calculated at half per cent. on the total assets of the Municipality under G.O., dated 25th January 1878, No. 147.

14. Under Vaccination the Commissioners do not propose an additional vaccinator, as it is with difficulty that the single vaccinator in their employ could secure sufficient number of cases for operation. The cost of superintendence is omitted as in the current year, the vaccinator working under the direct orders of the Medical Officer of the dispensary.

15. The small increase against Conservancy Establishment is due to the pay of a female for three latrines in the 3rd Municipal Division, and a sum of Rupees 40 is entered for sundry repairs from time to time to the Municipal rubbish carts.

16. GRANT IV.—The average cost of kerosine oil for several years has been found to be Rupees 1,700 a year. This sum is accordingly entered in the budget. For the same reason Rupees 50 is entered against contingent charges. A sum of Rupees 2,000, being moiety of the annual cost of maintenance of the Town Police Establishment, as per estimate furnished by

Rupees 4,000. the Superintendent of Police, is provided agreeably to the order of Government, dated 11th December 1878, No. 2195. The other items remain unaltered.

17. GRANT V.—The only new entry under "Supervision and Management" is the pay of a peon at Rupees 6 plus remuneration to the Office Clerks for duties connected with the levy of the license-tax.

18. The proposed imposition of rates on lands and vacant sites, from which it is expected to raise Rupees 800, renders necessary the employment of a special bill-collector on Rupees 7 per mensem. This tax has to be collected from a very large number of petty land-owners, and the labor of collection is, therefore, great in a vast town like Conjeveram. The Commissioners, therefore, solicit sanction of this addition to the collecting agency.

19. The budget closes with a balance of Rupees 2,700.

No. 16.

ORDER THEREON, 6th February 1879, No. 198.

In the following abstract the estimated receipts and expenditure of the Conjeveram 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	10	1,570	3,360
Rates on Houses and Lands	9,000	8,524	8,500
Taxes on Arts	2,500	4,798	5,200
Taxes on Vehicles and Animals	900	655	750
Registration of Carts	600	455	500
Tolls	2,270	2,455	2,280
Licenses	200	37	100
License-tax	..	1,450	1,500
Assignments by Government	50	75	50
Contribution from Local Funds	1,800	1,800	1,800
Fines and Fees	300	300	300
Endowments	90	90	160
Miscellaneous	130	195	190
Total	17,850	22,404	24,790

CHARGES.	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
	RS.	RS.	RS.
GRANT I.			
New Works—	750	750	250
Communications	..	..	200
Sanitary and Miscellaneous	..	..	..
Repairs—	1,000	1,250	2,200
Communications	30	27	..
Buildings	250	..	550
Sanitary and Miscellaneous	..	120	180
Establishment	..	..	40
Tools and Plant	..	..	..
GRANT II.	1,400	1,400	1,400
Results Grants	100	100	100
Inspection (Contribution)	..	..	..
GRANT III.	3,460	3,515	3,510
Hospitals and Dispensaries	..	89	100
Contribution to Medical College	210	210	210
Vaccination	230	226	220
Registration of Births and Deaths	5,390	5,379	5,440
Conservancy	..	..	..
GRANT IV.	2,530	1,838	2,180
Lighting	110	88	110
Avenues and Watering Roads	..	..	2,000
Contribution to the Town Police	..	1,305	1,350
License-tax	..	145	150
License-tax Establishment	140	40	90
Miscellaneous	..	..	..
GRANT V.	1,680	1,861	1,810
Supervision and Management	570	674	..
Refunds	..	3,357	2,700
Balances	..	..	..
Total	17,850	22,404	24,790

2. The estimated receipts are Rupees 24,790 against a regular estimate of Rupees 22,404 and Rupees 17,850 in the sanctioned estimate. The increase in the regular estimate is chiefly due to the extension of the tax on arts to Classes VI and VII, and the further increase in the figures for 1879-80 to the extension of this tax to Class VIII. The Commissioners urge the expediency of extending the tax to this class, in order to raise part of the additional income required to meet the Police charge, and to provide for the extension of elementary education. They further recommend the imposition of the rate on lands, producing probably an income of Rupees 800. Under the exceptional circumstances stated, the Government approve the extension of the trades-tax to Class VIII. The exemption of lands from a rate proportionate to that levied on houses hitherto was irregular. The rate is, therefore, approved. The license-tax should be included in the Municipal accounts.

3. It is noted that the opening balance of the current year is taken as Rupees 1,570, whilst in G.O., No. 1707, Financial, it is Rupees 1,470. The President will report which is the correct figure, and, if necessary, alter the opening balance for 1879-80.

4. The provisions under the several grants do not differ in most instances from the figures of the current year. An important exception is the allotment for repairs of roads. The Government concur in the remarks of the President, and would be glad if even larger outlay could be incurred—a course which would be justified when the large balance at the close of the year is considered. For the same reason the allotment for elementary education should be raised to Rupees 1,500. The remark of the President as to the manner in which the contribution to the Medical College should be calculated is accurate. The provision for the Police charges appears to be correct.

5. Subject to these remarks the budget is passed, and the necessary Notification in regard to the new taxes will issue accordingly.

(True Extract.)

W. B. Luff
Acting Under Secy. to Govt.

To the President of the Municipal Commission, Conjeeveram.

- " Revenue Department.
- " Public Works Department.
- " Board of Revenue.
- " Surgeon-General, Indian Medical Department.
- " Sanitary Commissioner.
- " Director of Public Instruction.
- " Accountant-General.
- " President of the Local Fund Board, Chingleput.

Exd. F. R. Bantleman.

Box 1849 Date
the 1/10/1594
 Gift of 18791 ~~SEVEN~~

FINANCIAL.

TO THE PRESIDENT OF THE
 MUNICIPAL COMMISSION,
 City, County, State.

Under Review, etc.

Recd. 20 Feb. 1930

G.O. on February 13th, 1930.

FINANCIAL.
 NOS. 15-16.

Financial—Budget—The latest estimate of the Corporation Municipality for 1930-79, reviewed and passed.

18930

24 Feb 1930

Miss 730