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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Rao
~~Finance~~ DEPARTMENT

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V. S. M.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

14th February 1879, No. 275.

Municipal—Budgets.

Read the following papers :—

No. 116. *From W. S. FOSTER, Esq., President of the Municipal Commissions, Godavari District, to the Acting Chief Secretary to Government, dated Cocanada, 21st January 1879.*

I have the honor to forward, herewith, the Budget Estimates of receipts and charges of the Rajahmundry Municipality for 1879-80, prepared in accordance with the prescribed forms, together with copy of the Vice-President's letter of the 20th ultimo, No. 75, in which the variations in the Regular Estimates of the receipts and expenditure are fully explained.

2. The total amount of receipts is estimated at Rupees 19,155 including the opening balance of Rupees 588.

3. The items newly budgeted for are a sum of Rupees 3,100 under the head of the Profession Tax with reference to present state of trade which the Commissioners propose to levy agreeably to paragraph 6 of G.O., dated 3rd October 1878, No. 1761, and Rupees 100 as contribution from Provincial Funds under the License Tax Act, being 5 per cent. on expected collections.

4. Under Expenditure, Grant I, Public Works, 1,000 Rupees are estimated under Miscellaneous New Works, of which it appears 800 Rupees is the amount of public subscription for the erection of a town clock to celebrate the visit of His Royal Highness The Prince of Wales. This amount the Commissioners now propose to devote for the erection of a Municipal School. I am not aware that the subscribers have generally agreed to this. I believe it was they who decided to devote this to a clock, and handed it over to the Commissioners for that purpose. It would in that case not be possible to devote it to any other purpose without their consent. I have asked for more information on the subject; and in the mean while I do not think the item of the school-building should be sanctioned. The sum of Rupees 2,000 is proposed to be spent for the repairs of roads, which is, however, hardly sufficient for the purpose.

5. A sum of Rupees 2,300 is estimated on account of costs of Police Establishment under Act VII of 1878, being 75 per cent. of the Police charges. The G.O., dated 11th December 1878, No. 2195, directs that one-half of the total cost should be incurred by each Municipality for 1879-80. This has since been communicated for the information of the Commissioners. In the mean time this figure had better be altered to Rupees 1,540, and the remainder added to the balance.

6. The increase under 1a, Grant V, is owing to provision made for the entertainment of an extra clerk on 12 Rupees and a tax-collector on 8 Rupees per mensem, which establishment is necessary for the performance of extra duties.

7. No sum has been budgeted for expenditure under Markets and Avenues, as pointed out in paragraph 9 of G.O., No. 1761, dated 3rd October 1878, owing to the insufficiency of funds.

8. I must mention that Government had ordered the Commissioners to introduce the Profession Tax before the charges for the Police had been laid upon them, with a

view to the proceeds being devoted to the objects mentioned in the Towns Improvement Act. But now they have devoted a great deal of this to the payment of the Police, and so those other objects have not more likelihood of being carried out properly, notwithstanding the increased taxation. It seems to me that it will be necessary to raise the rates on houses to the maximum, but I would put this off for another year.

9. The License Tax is expected to bring in Rupees 2,000. This will all be paid to Government and should be added to both sides of receipts and expenditure in the Budget.

ENCLOSURE No. 1.

From E. C. JOHNSON, Esq., Vice-President of the Municipal Commission, Rajahmundry, to the President of the Municipal Commission, Godavari District, dated 20th December 1878, No. 75.

I have the honor to forward the Budget of the Rajahmundry Municipality for the year 1879-80, with the other statements which should accompany it.

STATEMENT VI-A.—REGULAR ESTIMATE.

RECEIPTS.

This statement shows a net increase of Rupees 700 over Budget Estimate, which is chiefly owing to increased revenue from Tolls and Educational Fees, and to a much larger balance than was estimated.

1 (d).—The falling off under this head is owing to the refusal of the Commissioners to license the carriages and animals of persons residing outside municipal limits, which had been done in previous years.

(g).—The Tolls fetched Rupees 305 more than last year.

(A).—The decrease under this head is the result of the depression of trade caused by famine prices and scarcity of money, showing itself in the maintenance of fewer woodyards and the burning of less bricks.

5.—There is a decrease under Fines and Fees, chiefly owing to the prompt realization of House Tax which has obviated the necessity of issuing demand notices and warrants. The smallness of the fines inflicted by the Bench Magistrates has also contributed to it.

6.—A school to which Salary Grants were formerly given was during this year taken altogether under Municipal management. This had caused an increase both under Receipts and Expenditure.

7.—Decrease owing to small number of travellers who have used the public bungalow.

8.—The receipts under this head were over-estimated. The difficulty in collection is great, as there is no provision in the Act for such charges, or for their summary recovery.

9 (b).—Increase owing to the interest not having been fully drawn last year.

(c).—This item is an entirely new one. During the year the Commissioners, owing to the falling off in Hospital subscriptions, determined to charge for all medicines furnished to non-subscribers at their own houses.

13.—The allotment for Public Works in last year was not fully utilized, resulting in a largely increased opening balance in the current year.

The total receipts are estimated at Rupees 16,880.

EXPENDITURE.

GRANT I—1 (b).—The Rupees 800 budgeted for is a sum subscribed some two years back for a town clock. It has since been determined to devote it to some more generally useful purpose, probably as the nucleus of a fund for erecting a proper building for the Municipal School. There is no probability of its being expended this year.

2 (b).—The Budget Estimate is likely to be largely exceeded, the very heavy rains having necessitated repairs to the Museum (Municipal Office) and Public Bungalow, for which nothing had been provided.

GRANT II—1 (a) and (b).—Increase caused by the taking over of the Madanasingapeta School as a Municipal School; the charge under (b) is for the rent of the building occupied by it.

GRANT III—1 (a).—Decrease under Establishment is owing to the lower rate of pay (Rupees 20) received by the Civil Hospital Assistant who joined in August 1878. His predecessor drew Rupees 60 per mensem.

(c).—Increase owing to famine rates, which were not estimated for.

(d).—It has been found absolutely necessary to supply the Hospital with some bedding and furniture for which no provision had been made in the Budget.

3 (a).—Increase owing to famine batta, which was not estimated for. It would have been greater but for the sweeping of the streets having been given out on contract for the second-half of the year. The arrangement has hitherto worked satisfactorily.

(b).—Owing to the last-mentioned cause.

GRANT IV—1.—A slight decrease owing to the lighting also having been given on contract for the second-half of the year.

3 (a).—Increase owing to famine batta.

GRANT V—(a).—Increase owing to famine batta.

(b).—Increase owing to heavy printing charges.

The total estimated expenditure is Rupees 18,300, which leaves a balance of Rupees 588 on estimated total receipts.

STATEMENT I.—BUDGET ESTIMATE FOR 1879-80.

RECEIPTS.

1 (a) and (b).—Rates on Houses and Lands have been estimated according to the Regular Estimate of the current year.

(c).—When last levied the Profession Tax brought in Rupees 3,500; but, considering the depression of trade caused by the famine, I have estimated a considerably lower sum for next year. This tax will be levied under the orders of Government as contained in paragraph 6 of their Proceedings on last year's report (G.O., No. 1761, dated 3rd October 1878).

(g).—Tolls have been estimated at a somewhat lower rate than they fetched this year, as the grain traffic is not likely to be so brisk, and bids may not run so high.

2.—A provision is made for a contribution from Provincial Funds under the License Tax Act. As it is not yet known what percentage Government intend to allow on collections, it cannot be given with accuracy, but has been roughly estimated at 5 per cent. on collections.

All other items correspond closely with the figures of the Regular Estimate, and call for no special remark.

The total estimated receipts are Rupees 19,155, or Rupees 2,267 in excess of this year's Regular Estimate, which is almost entirely owing to the levying of Profession Tax.

EXPENDITURE.

Of the increase of income obtained by levying the Profession Tax more than two-thirds are absorbed by the charge for Police. This leaves the amount available under

GRANT I—Public Works, only Rupees 3,000.

Out of this small amount the hands of the Commissioners are more or less tied with respect of Rupees 800, which are the result of a public subscription, and for the expenditure of which it is necessary that some show should be made. The remaining Rupees 2,200 will not be sufficient for even the most urgent repairs to streets and roads.

GRANT II—Education. 3.—Owing to the reduction in the rates of Results Grants, the expenditure under this head should be lower than in the current year.

GRANT III—1 (a).—The cause of decrease under this head is owing to the lower rate of pay drawn by the present Civil Hospital Assistant, which will take effect throughout the year, instead of for part of it only, as in the current one.

(c).—A decrease under "Diet" is budgeted for, as the rates for grains, &c., have already fallen considerably, and may soon be expected to fall to something like normal ones.

(d).—A good deal in the way of furniture is still wanted for the hospital. The provision under this head also includes a charge for "Medical College."

4 (a).—The decrease is owing to allowance being made for contract rates throughout the year instead of for half of it as in last year.

GRANT IV—A introduces an item which has not figured in Municipal Budgets for some years. The estimate furnished by the Superintendent of Police shows 75 per cent. of the expenditure provided for to be Rupees 2,266. A round sum of Rupees 2,300 is entered.

GRANT IV-B-2 (a).—One of the servants attached to the bungalow, drawing Rupees 3-3-0 per mensem, has been dispensed with.

3 (a).—Decrease owing to no provision being made for famine bounty.

GRANT V-1 (a).—The increase under this head is owing to provision being made for an extra clerk on Rupees 12, and an extra tax-collector on Rupees 8 per mensem. Their entertainment is rendered necessary by the introduction of the Profession Tax and increase of work owing to License Tax collections.

The total expenditure estimated is Rupees 18,570, which leaves a balance under Receipts of Rupees 585.

Referring to the remarks of Government in paragraph 9, G.O. No. 1761, dated 3rd October 1878, pointing to the advisability of some expenditure under Markets and Avenues, I regret that the extreme shortness of funds has rendered any such provision absolutely impossible.

Adverting to the remark in paragraph 8 of the same G.O. regarding the conduct of Police, I have the honor to state that, as the Superintendent of Police has notified to me his willingness to serve on the Municipal Commission, I hope soon to submit his name to Government for appointment, and trust that his occasional presence at the Board will exert a beneficial influence on the alertness of the force.

No. 117. From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Acting Chief Secretary to Government, dated 17th February 1879, No. 212.

I have the honor to report that the allotment made under Grant III, Sanitation; by the Rajahmundry Municipality, on the Budget Estimate for 1879-80, amounts to Rupees 6,400, or 33.4 per cent. of income. The whole of this sum will be devoted to conservancy only, which is satisfactory. No information is given regarding latrines, drainage, or water-supply.

2. The Vaccination grant, on the other hand, does not appear to be sufficient only Rupees 150 have been set apart. The Municipality propose to employ a second-class vaccinator only on Rupees 10 a-month, while by the rules a first-class vaccinator ought to be entertained. This was pointed out in my letter, No. 139, dated 1st February 1878, when reviewing the estimate of the current year.

No. 118. ORDER THEREON, 14th February 1879, No. 275.

The Budget Estimates of the Rajahmundry Municipality for 1879-80 are shown in the subjoined abstract in comparison with the sanctioned and Regular Estimates for the current year:—

	RECEIPTS.	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
		RS.	RS.	RS.
Balance brought forward		389	977	588
Rates on Houses and Lands		5,180	5,189	5,210
Taxes on Arts		600	443	3,100
Taxes on Vehicles and Animals		200	194	450
Registration of Carts		2,600	2,917	200
Tolls		500	342	2,667
Licenses		100	92	350
Assignments by Government		1,390	1,390	100
Contribution from Local Funds		150	73	100
Fines and Fees		1,200	1,419	1,250
Endowments		3,880	3,701	3,650
Miscellaneous		..	100	2,600
License Tax		..	47	..
Advances Recoverable		..	..	..
Total		16,189	16,889	21,055

CHARGES.

	Estimate, 1878-79.	Regular Estimate.	Estimate, 1879-80.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Sanitary and Miscellaneous	800	5	1,000
Repairs—			
Communications	1,000	990	1,400
Sanitary and Miscellaneous	200	550	600
GRANT II.			
Municipal Schools	300	677	684
Salary Grants	200	267	228
Results Grants	480	450	268
Inspection (Contribution)	20	20	20
GRANT III.			
Hospitals and Dispensaries	2,400	2,846	2,400
Vaccination	150	154	150
Conservancy	7,125	7,306	6,400
GRANT IV.			
Lighting	1,300	1,178	1,200
Travellers' Bungalow	175	176	120
Maintenance of Police	..	..	1,540
License Tax	..	..	1,900
Miscellaneous	320	378	350
GRANT V.			
Supervision and Management	1,175	1,289	1,450
Refunds	..	15	..
Balances	544	588	1,345
Total	16,189	16,889	21,055

2. The Regular Estimate appears to have been carefully and correctly prepared except as regards the item contributions by Government. In this latter 5 per cent. of the License Tax collections is erroneously included, the proper course being to show the entire collections on account of the tax under receipts and debit the Municipality with the net amount after deducting the commission due to it which should appear as payment for *bond fide* extra establishment and contingencies under Grant V. The same remark applies also to the estimates for 1879-80. The extra taxation proposed to meet the Police charges is the imposition of the Trades Tax on the first six classes. The Government sanction the levy of the tax as proposed, and will convey their sanction to the President by telegram. The provision of Rupees 800 for a school-building is passed pending the orders of Government upon a reference in regard to the appropriation of the subscription from the President now before them. The allotment for the maintenance of a Municipal School is approved, but the educational provision is on the whole still meagre. The contribution for the Medical College is stated to be included in the provision for Hospitals. It should be shown separately at Rupees 105. The Police charge should be Rupees 1,540 according to G.O., 11th December 1878, No. 2195. The addition of an extra clerk on Rupees 12 and a tax-collector on Rupees 8 is proposed in consequence of the increased work devolving on the establishment owing to the new taxation. The Government sanction the increase, and note that no further addition to the establishment will be needed for the collection of the License Tax, for which the Municipality charge a commission of Rupees 100, or 5 per cent. of the receipts. The amount of this commission however must not exceed the actual outlay as above stated. The Budget revised with reference to the foregoing remarks will show a closing balance of Rupees 1,345, which will be available in the course of next year for additional allotments for repairs of roads and other important objects for which funds are much wanted. The remarks of the Sanitary Commissioner regarding the inadequacy of the provision for Vaccination, &c., should also be borne in mind.

3. In Statement II the Endowment Fund balance of Rupees 240 should be shown separately from the General Municipal balance.

4. As regards paragraph 8 of the Vice-President's letter, the Government observe that the difficulty experienced can be avoided by enforcing payments in advance; and where default ensues, the service should be discontinued and every opportunity taken to judiciously enforce the provisions of the conservancy clauses of the Act. No special summary powers are necessary as proposed.

(True Extract.)

A. J. P.
Acting Under Secy. to Govt.

To the President of the Municipal Commission, Godavari.

- „ 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, Godavari District.

Exd. J. Wright.

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Revenue Dept
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GOVT. OF MICHIGAN

FINANCIAL
TO THE PRESIDENT OF THE
MICHIGAN COMMISSION
March 17 1894

Sec. Sec. Sec.

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March

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Nos. 110-118.

Michigan - Budget. - The Budget Estimate
of the Michigan Budget for 1894-95
revised.

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March 1894

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