GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

16th March 1881, No. 448.

Municipal Budgets.

Read the following papers:—

No. 74. *From* H. SEWELL, *Esq., President of the Municipal Commission, Trichinopoly, to the Chief Secretary to Government, dated Trichinopoly, 11th January 1881, No. 21* [*Current No. 60*].

I have the honor to submit, for the sanction of Government, the accompanying Budget Estimate of the Trichinopoly Municipality for the year 1881-82 with the usual explanations.

2. There is nothing to call for special remark on any part except the following items.

3. *Repairs of Buildings.*—Out of Rs. 4,500 shown in the regular estimate, Rs. 3,500 is a special allotment made for replacing mud latrines, which fell down during the late cyclone, by latrines of a more substantial character.

4. *Conservancy.*—Provision of Rs. 2,620 is made for the preparation of a scheme of a drainage for the town. I am now in hopes of securing the services of a competent Engineer at an early date, and trust to get the work pushed on rapidly.

5. *Supervision and Management.*—Increase to the salary of the Manager and the establishment with an additional hand is considered necessary to secure efficient management of the heavy work which now devolves on the office establishment and which has increased so much of late years. Considering the responsibility which attaches to the Manager's post in a Municipality with a population of about 80,000, I do not think Rs. 100 is at all too high a salary to offer.

6. Rs. 900 has been entered as carriage allowance for the Vice-President, Mr. Joseph, my Assistant Collector, at present holds that office, and is debarred from drawing any extra allowance for it. But I need hardly point out that the arrangement is a very inconvenient one, as he has also revenue charge of the Trichinopoly Taluk, and it is almost impossible for an officer to look after both satisfactorily. I hope to be able to get a Military Officer to undertake the work from the beginning of next official year, and with that view the entry has been made. I trust that Government will approve.

ENCLOSURE No. 1.

From H. E. JOSEPH, Esq., Vice-President of the Municipal Commission, Trichinopoly, to the President of the Municipal Commission, Trichinopoly, dated 24th December 1880, No. 1048.

I have the honor to forward, for submission to Government, the Budget Estimates of this Municipality for the year 1881-82 with the following remarks.

RECEIPTS.

2. *Rates on Houses.*—The estimated receipts on houses are Rs. 21,500 against the regular estimate of Rs. 21,488-1-5 for 1880-81, and a Budget Estimate of Rs. 20,000, which calls for no remark.

3. *Rates on Lands.*—The estimated receipts are Rs. 8,000—Rs. 4,000 for arrears and Rs. 4,000 for current, as against a regular estimate of Rs. 4,037. It was expected that the tax for the current year would be collected within the year, but this is now found to be impossible, it is therefore shown as arrears in the budget.

4. *Tax on Arts.*—The estimated receipts under this head, viz., Rs. 7,000, were the same as provided for in the regular estimate. In the Budget Estimate for 1880-81 Rs. 6,000 were estimated, as at that time the tax was going to be again freshly imposed after being out of force for many years. It was impossible for the Commissioners to form an accurate estimate of what the receipts were likely to be. The collections of the tax during the current year have been delayed by the very large number of appeals presented (716), but from the present state of the collections the Commissioners think they may safely estimate Rs. 7,000 as the regular estimate for 1880-81 and the Budget Estimate of 1881-82.

5. *Taxes on Vehicles, Animals, and Registration of Carts.*—The figures of the Budget Estimate are founded on the regular estimate of 1880-81 and call for no remarks.

6. The receipts from Tolls are entered as Rs. 14,000 against a regular estimate of Rs. 15,495. The reason for this is that last year the Tolls, which were put up to auction by the Local Fund Board, sold for an unusually large sum, and the Commissioners do not consider it safe to count on more than Rs. 14,000 for their half share for the current year.

7. *Contribution from Special Funds.*—As mentioned in the Budget Report for the year 1880-81, the right of fishing in the tanks was let out in the year. Rs. 300 were estimated as the probable receipts; Rs. 444, however, were realized. Some of the tanks were, however, not let out in the year, and for the receipts from the letting of these Rs. 250 is estimated for the year 1881-82. The tanks are only netted once in two or three years; this item is therefore not available every year.

8. *Contribution from Local Funds.*—As mentioned in last year's Budget Report, application was made to the Local Fund Board for a permanent increase in their grant in support of the Municipal Hospital in consideration of the very large amount of work which this institution does, which would otherwise fall on Local Funds, or not be done at all. The Local Fund Board asked for accurate data on which the proper calculation of the amount paid by them should be based. The required data have been obtained, and the question of the amount to be paid is now pending settlement. The Commissioners have therefore again this year thought it better not to calculate on any increase on the source of income for the present.

9. The item of Rs. 43-14-0 for private scavengering in the regular estimate has no corresponding entry in the Budget Estimate. The experiment was tried and proved a complete failure. The people were not inclined to accept it, and there is no power under the Act by which the system can be introduced against their wills. The receipts were only Rs. 43-14-0 against an expenditure of Rs. 126-9-4.

10. *Sale of Sweepings and Night-soil.*—The amount realized by the sale is as follows:—

		Rs.
In 1880-81 ..	Sweepings	1,150
	Night-soil	2,015

and the amount now provided as the estimated receipt is—

In 1881-82 ..	For Sweepings	1,100
	Night-soil	2,000

Although there was an increase under these heads larger even than was anticipated at the time of the preparation of the last budget, the Commissioners see no reason why there should be any falling off in the receipts of this year. They rather hope for a steady increase in the future from the source of income, as the advantages to be obtained from manuring are more widely understood by the ryots.

11. The amount realized under Miscellaneous receipts is shown as Rs. 300 in the regular estimate. This was due to the sale of certain unserviceable articles and cannot be taken as a criterion for the ordinary receipts under this head.

EXPENDITURE.

12. *Grant I—New Works.*—The estimate for new communications, Rs. 150, is for the construction of culverts in the First Division as they are much needed; and for new buildings, Rs. 1,320, is for constructing latrines and a new ward for in-patients in the Municipal Hospital.

13. *Repairs of Roads.*—The sum provided is Rs. 7,000, of which Rs. 2,240 is for the permanent establishment for road repair, and the remainder for the purchase of materials for the roads within the Municipality. This amount is against a regular estimate of Rs. 5,140 provided in last year's budget. The only reason for the smallness of last year's allotment was want of funds.

Rs. 1,900 is provided for repair of buildings, a sum slightly in excess of the ordinary amount. Of the Rs. 4,500 shown in the regular estimate, Rs. 3,500 are a special allotment made for replacing the mud latrines, which fell down in the cyclone, by stone ones.

The increase in establishment is due to the replacement of establishment reduced in the financial pressure of last year.

14. *Grant II—Education (Salary Grant).*—There is no change under this head as compared with the regular estimate of the previous year.

15. *Grant III—Sanitation and Medical Service.*—The total amount provided under the head of Hospital Dispensary is Rs. 15,188 against the allotment of Rs. 17,265-8-10 in the regular estimate. The excess in the regular estimate is due to the adjustment of the bills for medicines in arrears, which was sanctioned in G.O., No. 2133, of 17th November 1880, and the expenses incurred under Sundries and Contingencies. Half the amount of salary of a Second-class Civil Hospital Assistant is provided under the Municipal Hospital Establishment, and the other half debited to Leper Hospital, as the same Hospital Assistant has to perform the duties of supervision over the Leper Hospital and the old Lock Hospital building, which was handed over by Government in G.O., No. 887, of 30th April 1880, and is utilized now in connection with the Municipal Hospital.

16. The increase of Rs. 840 against Rs. 653-2-7, under the head of Vaccination Establishment, is due to the charge for superintendence which was before improperly included under Contingencies, being now shown under its right head.

17. *No. 4, Conservancy.*—Rs. 16,688 is allotted against Rs. 15,956-1-1 in the regular estimate. The increase is attributable to the raising of the salaries of two Inspectors and the employment of an additional peon for the Second Division, as also the entertainment of two additional scavengers for the latrines near the Native Regimental lines, which have been brought into use in consequence of the return of the troops to the station. There is also a small increase above the regular estimate in the amount provided for the cost of conservancy carts as the rate last year was low.

18. Rs. 500 are provided for the clearing of tanks for this year. The special work is the clearing of the Vanian tank originally proposed for this year and not carried out as reported to Government in letter, No. 18, of 23rd October 1880.

19. Rs. 2,620 are provided for the employment of a competent Engineer to prepare a scheme of drainage for the town. The vote for the same has already been before the Commissioners, but was adjourned pending the settlement of a legal question as already notified to Government in this office letter, paragraph 4, No. 19, of 23rd October 1880. This has therefore been provided in the present budget.

20. *Grant IV—Miscellaneous Municipal Purposes—No. 1, Lighting.*—Rs. 3,740 is provided against Rs. 3,040-1-2 in the regular estimate. The increase is owing to the increase in the number of lamps and the change in establishment as detailed in the margin, as well as the enhanced prices demanded for kerosine-oil. During the year there was a great saving under this head, the oil being obtained at unusually low rates; but it has now again risen in price, and the allotment is made in accordance with the market price at present.

	Per Month. Rs.
One Superintendent	15
One Assistant Superintendent	10
Two Do. each	8
One Lamp-lighter	6½

21. *No. 6, Police.*—Rs. 11,000 is provided against the regular estimate of Rs. 11,202, because some extra charges for the previous year are included in the payments of the current year.

22. *No. 9, Miscellaneous.*—Rs. 1,000 is provided against Rs. 1,017-12-0 in the regular estimate for the maintenance of the lunatics in the Madras Asylum, and Rs. 100 is allotted for killing dogs. No sum was allotted for the last year in consequence of want of funds. Rs. 50 is, for the first time, allotted for killing snakes in accordance with G.O., No. 1151, of 13th September 1880.

23. *Grant V—Supervision and Management—No. 1, Head Office.*—A sum of Rs. 3,826 has been appropriated against Rs. 2,644-14-3 in the regular estimate. The increase is explained by the raising of the salaries of appointments and additions in the office establishment as shown in the margin. The office work is very heavy and the increased salaries are considered necessary to secure efficient management. The

Manager from Rs. 80 to Rs. 100.
One additional Clerk on Rs. 20.
License and Profession tax Inspector's salary from Rs. 20 to Rs. 25.
License and Profession tax Clerk from Rs. 15 to Rs. 18

salaries of the License and Profession tax Inspector and Clerk shown above are charged to Municipal establishment and License-tax establishment in proportion to the amounts realized for Profession-tax and License-tax, respectively. As the work to be done for License-tax and Profession-tax is so similar, it was found best to make the establishment already existing for License-tax available for the work of collecting both taxes, and it is considered fair to divide the cost between the two heads in proportion to the amount of collections.

24. The amount provided for printing the Proceedings last year, Rs. 50, is shown as regular estimate, the bills not having been yet received; but the Commissioners are convinced that this will be inadequate and have therefore provided Rs. 150 in this budget.

25. Rs. 900 are provided for carriage allowance for Vice-President. The allowance was stopped by Government when the Vice-Presidentship was undertaken by a Covenanted Civilian, and is now again provided as it is expected that a Military Vice-President may be again obtained next year. The work of Vice-President in so large a Municipality is very heavy and requires an amount of time for its proper conduct, which a Covenanted Civilian can ill-afford.

26. The reduction of License-tax establishment is already explained in paragraph 23.

27. The Commissioners are glad to be able to show a balance of Rs. 4,388 after making liberal allowances under all heads of expenditure.

No. 75. *From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 19th January* 1881, *No.* 46 [*Current No.* 168].

I have the honor to report, for the information of Government, that an allotment of Rs. 20,668, or 23·5 per cent. of income, has been made by the Trichinopoly Municipality for the year 1881-82. It may be accepted.

2. The vaccination grant amounts to Rs. 1,040. This is in excess of the grant for the current year by Rs. 187; the increase is due to the cost of superintendence being included, which was hitherto shown under Contingencies. The allotment is liberal, but the results of vaccination of past years do not appear to be commensurate with the expenditure allowed and the staff of vaccinators employed, six in number. The cost per case is still high; in 1879 it was six annas and ten pies.

No. 76. *Proceedings of the Board of Revenue, dated 22nd February* 1881, *No.* 1844 (*Miscellaneous*) [*Current No.* 462].

Read the following letter from the Vice-President of the Municipal Commission, Trichinopoly, to the Secretary to the Board of Revenue, dated 17th January 1881, No. 1612:—

In obedience to G.O., No. 1548, of 10th August 1880, I have the honor to forward the statements of License-tax accounts showing receipts and expenditure for the year 1881-82 as exhibited in the budget of this Municipality, submitted to Government on the 11th instant.

The Budget Estimates received with the above letter will be submitted to Government with reference to paragraph 13 of G.O., dated 10th August 1880, No. 1548.

2. The collections of the tax during 1881-82 are estimated at Rs. 3,000, the refunds at Rs. 50, and the amount to be paid to the Collector at Rs. 2,850. The last figure should be Rs. [3,000 — 50 — (3,000 — 50) ,20] or Rs. 2,802-8-0.

3. The probable amount to be paid to the Collector during 1880-81 will likewise amount to Rs. 3,040 and not Rs. 3,057.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Secretary.

No. 77. ORDER THEREON, 16th March 1881, No 448.

The estimated receipts and charges of the Trichinopoly Municipality for 1881-82 are compared below with the sanctioned budget and regular estimate for the current year:—

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	Rs.	Rs.	Rs.
Balance brought forward	850	1,610	3,360
Rates on Houses and Lands, at 7½ per cent.	29,010	25,530	29,500
Taxes on Arts on Classes I to IV of Schedule B	6,000	7,000	7,500
Taxes on Vehicles and Animals, at Schedule rates	5,100	4,380	4,400
Registration of Carts, at Rs. 4 per cart per annum	4,200	4,200	4,200
Tolls	15,490	15,490	14,000
Licenses	1,200	1,200	1,200
License-tax	5,200	5,450	3,100
Assignments by Government	1,640	1,660	1,460
Contribution from Local Funds	2,150	2,150	2,150
Fines and Fees	1,100	800	800
Endowments	2,000	1,810	2,000
Miscellaneous	14,670	15,420	14,760
Total	88,610	84,600	87,830

EXPENDITURE.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	Rs.	Rs.	Rs.
GRANT I.			
New Works—			
Communications	890	980	150
Buildings	450	450	1,320
Repairs—			
Communications	5,140	5,140	7,000
Buildings	1,000	4,500	1,900
Sanitary and Miscellaneous	100	110	150
Establishment	660	660	900
Tools and Plant	100	100	100
GRANT II.			
Salary Grants	610	470	480
Results Grants	1,000	1,000	1,000
Schools on the Combined System	710	710	700
Inspection (Contribution)	300	310	310
GRANT III.			
Hospitals and Dispensaries	19,930	19,240	17,210
Medical College	320	390	420
Sanitary Inspection	370	370	420
Vaccination	910	943	1,040
Registration of Births and Deaths	520	480	480
Conservancy	15,930	15,960	10,310
GRANT IV.			
Lighting	3,280	3,040	3,740
Markets	1,070	1,070	1,040
Travellers' Bungalow	180	180	180
Avenues and Watering Roads	700	880	860
Police	11,200	11,200	11,000
License-tax	5,000	3,090	2,850
Miscellaneous	2,250	2,660	2,630

CHARGES—*continued.*

	Budget 1880-81	Regular Estimate, 1880-82.	Proposed Estimate, 1881-82.
	Rs.	Rs.	Rs.
GRANT V.			
Supervision and Management	5,760	5,930	7,670
Interest on Debt	130	130	130
Refunds	1,250	1,250	650
Bunnees	8,660	8,300	4,390
Total ..	86,619	84,600	87,330

2. It is observed that the incid[ence] of taxation according to the regular estimate, excluding Tolls, is eight annas n[ine] pies per head of population. The taxation still open to the Commissioners under law and as yet unutilized is the Tax on Arts on Classes V to VIII of Schedule B, which are levied by the Local Fund Board, who make over half the proceeds to the [Commissioners]. The assets of the Municipality at the end of 1879-80, inclusive of Rs. 39,544 value of premises, was Rs. 61,946. The unpaid liability at the [end] of the same year amounted to Rs. 6,037.

3. The regular estimate has been in[correctly] prepared in some respects. The provision for additional Sanitary Establish[ment] should represent the same figure as the Medical College contribution and sh[ould] appear under Grant III, not Grant V. The Board estimate the amount to be pai[d] Government on account of License-tax at Rs. 3,040, which they have calculated by e[xcluding] the remuneration to the Municipality from the assessed demand less Refunds [and] the difference between the President's figure and that given by the Board is [due] to the item should, however, be shown under Grant IV, and the Establishme[nt] under Grant V. The charges in connection with the Census should be ch[arged] under Grant IV, "Miscellaneous."

4. Compared with the sanctioned [and] the regular estimate receipts show a decrease under "House and Land Rates" [and] "License-tax," due in the former case to non-collection for the first seven mo[nths] of the current land tax demand for the year, and in the latter to the recent legi[sla]. On the expenditure side there is no marked variation except in the item "Re[pairs] of Buildings," which is said to be due to substitution of substantially built latr[ines] for those which were demolished during the late storm.

5. The estimated receipts for 18[81-82] compare favorably with the regular estimate and are approved. The varia[tions] for "House and Land Tax" and "Tolls" are explained in paragraphs 3 and 6 of th[e Vice-President's letter.

6. Under Charges the remarks in p[aragraph 3 *supra*, as to the incorrect classification of "Sanitary Establishment" and] "License-tax" in the regular estimate, apply also to the Budget Estimate. The Board [have] estimated at Rs. 2,802 the sum payable to Government on account of License-tax, w[hich] has been calculated on the principle above adverted to.

7. The proposed expenditure, comp[ared] with the current year's regular estimate figures, does not exhibit any marked v[ariation]. The provision for constructing a new Lying-in Ward for in-patients in the [Hospital] is passed. The decrease in the allotment for repair of buildings is due to th[e special] assignment made on account of repair of latrines alluded to above in pa[ragraph 4]. The attention of the President will be drawn to the remarks of the Sanita[ry Commissioner regarding the poor results of vaccination operations in past years. The] Lighting, referred to in paragraphs 17 [and] 20 of the Vice-President's letter, are sanctioned. The assignment of Rs. 2,620 [for] proposed to the pay of the Manager in [connection with] No. 851. The entertainment of [a] the Board Clerk on Rs. 20 per mensem, as well as the increase to the salaries of the [Office] and Professional Tax Inspector and Clerk, as proposed in paragraph 20 of the [Vice-President's] letter, are sanctioned.

8. The closing balance is Rs. 4,390, but must in future be fixed at not less than one-tenth of the receipts.

9. Subject to these remarks the Right Honorable the Governor in Council passes the Trichinopoly Municipal Budget for 1881-82.

(True Extr.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Trinopoly.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner.
" Director of Public Instruction.
" Inspector-General of Police.
" Surgeon-General with the Government of Mras.
" President of the Local Fund Board, Trichinopy.

Esd. T. O'Connor.

B5

A4