

(1) Number of pages 32

(2) Date of repair 20-2-40

(3) Initials of the Referencer CP

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	226	Press
		Mis.
52-53	52-53	1875
Dated	2-10-2	1874

17/18

Not to be folded or roughly handled

Municipal—Budget.

No. 52. Read the following letter from W. S. FOSTER, Esq., President of the Municipal Commission, Godavery District, to J. STURROCK, Esq., Under Secretary to Government, Fort St. George, dated Cocanada, 20th November 1874, No. 15:—

I have the honor to forward the Budget Estimates for the Cocanada and Ellore Municipalities for 1875-76, together with a copy of the Ellore Vice-President's letter which furnishes all the information required.

2. In the Cocanada Budget the Commissioners have slightly raised the estimate for Tolls, as they propose raising them. This will form the subject of a future communication. There is nothing else of importance in the Budget.

From R. SEWELL, Esq., Vice-President of the Municipal Commission, Ellore, to W. S FOSTER, Esq., President of the Municipal Commission, Godavery District, dated Ellore, 15th October 1874, No. 44.

I have the honor to submit, herewith, the Budget Estimates of the Ellore Municipality for the next official year, prepared in accordance with the forms appended to the G.O., under date the 28th October 1871, No. 1646.

2. *Receipts.*—The balance of Rupees 2,000 has been estimated approximately as in 1874-75, as it is impossible, for various reasons, to know what would actually remain at the end of 1874-75. Rupees 50 are entered under "Surplus Pound Fund" as in 1874-75. The House-tax is estimated at Rupees 3,700, including arrears of 1874-75, with an increase of Rupees 200 over the estimate of 1874-75. The taxes on Vehicles, &c., and the Registration of carts are estimated at Rupees 600 and Rupees 900, showing an excess of Rupees 100 and Rupees 100, respectively, over those of 1874-75 from the experience of the present collections. Rupees 4,400 are entered under Tolls as in 1874-75. Under "Fees, Bye-laws and Schedule (A)," Rupees 150 are entered, with an increase of Rupees 50 over the amount of 1874-75, because the Commissioners have proposed this year and submitted certain Bye-laws for the sanction of Government for fees to be levied on licenses to be granted under that head. The Magisterial fines are estimated at Rupees 200, with an excess of Rupees 100 over that of 1874-75, owing to the experience of the present collections. Hence the net increase under heads "Rates and Taxes, &c.," over the estimate in 1874-75 is Rupees 550. Rupees 1,000 are entered, as in 1874-75, under "Contributions from Local Funds for Hospitals." Rupees 70 are increased under head 7 "Miscellaneous," because Rupees 20 and Rupees 50 are estimated to be collected for the year under report respectively under the heads "Rents and Fees in Municipal Slaughter-houses," and "Sale of Sweepings." The total increase in the receipts is Rupees 620. The Rupees 100 for the Public Bungalow is the same as last year.

*Proceedings of the Madras Government, Financial Department,
3rd February 1875.*

3. *Expenditure Grant I., Public Works*.—Rupees 4,490 are estimated to be spent under this head; of which Rupees 1,300 are allotted under "Sanitary and Miscellaneous," on account of the new Dispensary building, and Rupees 2,600 under "Repairs, Communications," for repairing roads and side-drains, &c., and Rupees 250 for repairing latrines under "Sanitary and Miscellaneous." The establishment is the same as in 1874-75, and Rupees 40 are the contingencies.

Grant II., Education.—Under this head Rupees 500 are allotted for Results Grants, as there are no Salary Grant Schools under the Municipality.

Grant III., Sanitation and Medical Services.—Rupees 2,000 are allotted to be expended for the Dispensary; of which Rupees 170 is half the amount of establishment calculated to be paid by the Municipality, and the other half from the Local Funds. Rupees 1,000 for medicines and supplies, including the cost to be paid for the medicines, &c., lately supplied by Government, for which no bill was yet received. Rupees 430 is for diet of patients, and Rupees 400 for sundries and contingencies. The expense in 1876-77 will not be so much. The charges under Vaccination are the same as in 1874-75. The services of the separate Registration Clerk were abolished, and this duty has devolved upon the office manager. Rupees 3,000 are allotted under Conservancy, of which Rupees 2,124 is for the establishment, Rupees 576 for four carts, Rupees 250 for cleansing tanks, &c., and Rupees 50 for contingencies.

Grant IV., Miscellaneous Municipal purposes.—Rupees 500 are estimated to be spent under this head; of which Rupees 400 is for lighting, and Rupees 100 for Public Bungalow charges. The total increase under this head is Rupees 270 over that of 1874-75, in which year there was very little lighting provided for.

Grant V., Supervision and Management.—The office establishment is the same as in 1874-75, and the office contingencies are Rupees 56. Rupees 230 are for Miscellaneous expenses, such as house-rent, printing forms, &c.

4. Rupees 1,117 are kept as general reserve for the year under report at 10 per cent. on the estimated receipts. The estimated total receipts, including the balance for the year under report, are Rupees 13,170, and the expenditure is Rupees 13,147 including reserve, and the remaining balance is Rupees 23.

5. I request your attention to the fact that although this town contains now over 25,000 inhabitants, and is exceedingly cramped and incommodious, the amount that can be spent on roads is ridiculously small. No new work of any kind can be undertaken. The whole of the allotment for repairs also will very likely be spent on widening the bridge, and therefore we shall absolutely have no money to spend on the improvement of the town. The bridge is a necessity. It must be done. We might give up the hospital and devote more money to roads, but this would be very undesirable. I would ask therefore your attention to my remarks in my letter, No. 31, dated 8th August 1874, in which I requested the sanction of the Government to the extension of Municipal site, and I would beg of you to impress upon the Government the difficulties we labor under, and the poverty of the town. I cannot put too strongly my conviction that in permitting a Municipality to be established, the State does not thereby become entirely freed from all responsibility for the condition of the town, if the funds at the disposal of the Municipal Commissioners are not sufficient to provide properly for the requirements of the town. Here is a most important place with a very large population, and funds absolutely inadequate to provide for the town. Will not the Government come to our aid?

No. 53. ORDER THEREON, 3rd February 1875, No. 226.

With the above letter the President submits the Budget Estimates of the Cocanada and Ellore Municipalities for 1875-76.

*Proceedings of the Madras Government, Financial Department,
3rd February 1875.*

2. In the subjoined abstract are compared the estimates of the Cocanada Municipality with those for the current year:—

RECEIPTS.			CHARGES.		
	1874-75.	1875-76.		1874-75.	1875-76.
	Estimates.	Actuals.		Estimates.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward ...	1,200	1,100	Grant I.—		
Assignment by Government...	200	200	New Works—		
Rate on Houses, &c. ...	8,250	8,400	Communications ...	3,000	2,950
Tax on Vehicles ...	600	900	Sanitary and Miscel- laneous ...		
Registration of Carts ...	160	150	Repairs—		
Tolls ...	4,000	6,000	Communications ...	3,500	2,500
Fees ...	1,400	1,200	Sanitary and Miscel- laneous ...		
Fines ...	90	100	Other Items ...	500	400
Endowments, &c. ...	3,738	3,500	Grant II.—		
Contribution from Local Funds ...	500	500	Salary Grants ...	500	816
Miscellaneous ...	662	950	Results Grants ...	250	100
			Grant III.—		
			Hospitals ...	3,338	3,600
			Vaccination ...	244	190
			Conservancy ...	3,698	4,024
			Grant IV.—		
			Lighting ...	2,000	1,588
			Other Items ...	870	870
			Grant V.—		
			Supervision & Management.	2,900	2,930
			Balance ...		732
Total ...	20,800	23,000	Total ...	20,800	23,000

3. The balance appears to have been correctly estimated as shown by the particulars for the current year noted in the last column of the statements, from which it would appear that, in consequence of an increase of Rupees 2,000 in the estimated opening balance as found by the actuals of 1873-74, of Rupees 1,000 in the estimated receipts from Tolls, and of another thousand from the various items of taxation, &c., Rupees 4,000 have become available for outlay in excess of that sanctioned in G.O., dated 2nd March 1874, No. 331, and that it is proposed to allot from this Rupees 2,000 more than the sum originally assigned in the sanctioned Budget for New Works, Communications, Rupees 400 for office contingencies, and Rupees 500 for fencing trees, leaving Rupees 1,100 as the closing balance of the year.

4. From a comparison of Statements I. and I.-A, it appears that the Municipal contribution to the Dispensary is shown as a receipt in both statements. A contribution from Municipal funds to a particular object of Municipal expenditure can never form an item of Municipal receipt. It should be removed altogether from Statement I. and appear in column 12 Statement I.-A, as a deficit balance to be made good from Municipal funds. The closing balance will then be reduced to Rupees 432.

5. There appears an increase of Rupees 2,200 in the aggregate estimated receipts as compared with the sanctioned Budget for the current year. This is mainly due to the increase of Rupees 2,000 under Tolls, which the President says it is under contemplation to raise slightly, and in connection with which he promises to address Government separately hereafter.

*Proceedings of the Madras Government, Financial Department,
3rd February 1875.*

6. The proposed expenditure amounts to Rupees 22,268, against Rupees 20,800 of the current year. The items do not show any marked variation save in the case of New Works, for which Rupees 4,650 are allotted against Rupees 3,000 in

	RS.
1. Portion of the Majundaru Mari Street road...	700
2. Freserpeta Road ...	550
3. Drains ...	800
4. Filling up salt-water tank ...	1,000
5. Latrines and Wells ...	500

the current year. The more important works proposed to be undertaken are noted in the margin.

7. A sum of Rupees 2,500 is allotted for repairs of roads, while the actuals of 1873-74 show that only Rupees 351

were expended for the purpose in that year, and there appears an increase of Rupees 166 in the aggregate Educational expenditure proposed. A larger provision* is

	RS.
* 816 against ...	500
† 100 „ ...	250

made under Salary grants, while a smaller amount† is allotted for Results grants.

The President should have explained these and other points above referred to in his covering letter. He will now supply the omission.

ELLORE.

8. The estimates of the Ellore Municipality for 1875-76 are compared below with those for 1874-75:—

RECEIPTS.			CHARGES.		
	1874-75. Estimates.	1875-76. Actuals.		1874-75. Estimates.	1875-76. Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward ...	2,000	2,000	Grant I.—		
Assignment by Government..	50	50	New Works—		
Rate on Houses, &c. ...	3,500	3,700	Communications...		
Tax on Vechicles, &c. ...	500	600	Sanitary and Mis-	2,000	{ ...
Registration of Carts ...	800	900	cellaneous ... }		1,300
Tolls ...	4,400	4,400	Repairs—		
Fees ...	100	150	Communications...		
Fines ...	100	200	Sanitary and Mis-	2,000	{ 2,600
Contribution from Local			cellaneous ... }		250
Funds ...	1,000	1,000	Other Items ...	589	340
Miscellaneous ...	100	170	Grant II.—		
			Salary Grants ...	750	...
			Results Grants ...	370	500
			Grant III.—		
			Hospitals ...	1,400	2,000
			Vaccination ...	150	150
			Registration of births		
			and deaths ...	120	...
			Conservancy ...	2,500	3,000
			Grant IV.—		
			Lighting ...	150	400
			Public Bungalows ...	80	100
			Grant V.—		
			Supervision and Man-		
			agement ...	1,386	1,390
			General Reserve ...	1,055	1,117
			Balance ...	...	23
Total ...	12,550	13,170	Total ...	12,550	13,170

*Proceedings of the Madras Government, Financial Department,
3rd February 1875.*

9. The opening balance has been taken at the same figure as that for the current year, and it does not appear that any attempt has been made to arrive at a fairly approximate amount, the Vice-President simply remarking that it is impossible, for various reasons, to know what would actually remain at the end of 1874-75. The proper course is to take the actual balance of 1873-74, and after noting any material changes in the sanctioned Budget of the current year which the experience of the first six months must indicate, add to it the receipts and strike the balance by deducting therefrom the expenditure. The result thus arrived at will fairly represent the opening balance of 1875-76. This has been done for the Cocanada Municipality, and there could have been no difficulty in following the same course in Ellore.

10. The receipts are estimated at Rupees 11,170, which is in excess of the current year's estimate by Rupees 620.

	RS.
House-tax ...	200
Tax on Vechicles...	100
Registration of Carts	100
Fees ...	50
Fines ...	100
Miscellaneous ...	70

This is due to anticipated petty increases in many of the items, and is explained by the Vice-President as being justified by experience.

11. The estimated charges amount to Rupees 12,030 against Rupees 11,495

of the current year, and a reserve of Rupees 1,117 is provided besides a balance of Rupees 23. The only new works proposed to be undertaken is the building of the Hospital, for which an allotment of Rupees 1,300 is entered. Some slight increases appear in Repairs, Public Works, Results Grants, Hospital and Lighting charges, and Conservancy.

12. In paragraph 5 of the Vice-President's letter, he refers to a correspondence with the President on "the extension of municipal site." The President will explain what is referred to.

13. With reference to the inadequacy of funds complained of by the Vice-President, the Government observe that the reserve of Rupees 1,117 will be available for appropriation in the course of the year, and that in future years the amount now proposed to be spent on a new building for the Hospital may be devoted to any other new work that it may be desirable to take in hand.

(True Extract.)

Acting Chief Secretary.

To the President of the Municipal Commissions, Godavery District.
 „ Public Works Department.
 „ Revenue do.
 „ Board of Revenue.
 „ Accountant-General.
 „ Sanitary Commissioner.
 „ Surgeon-General, Indian Medical Department.
 „ Director of Public Instruction.
 „ President of the Local Fund Boards, Godavery District.

Exd. T. O'Connor.

No. 15

Godfrey District
Municipal Office
Canada 20 November 1874

From W. S. Foster Esquire
President

To The Under Secretary to Government
Financial Department

Sir, John George

I have the honor to forward the
Budget Estimates for the Canada and
Elmore Municipalities for 1875-76, together
with a copy of the Elmore Vice President's
letter, which furnishes all the information
required.

2 In the Canada Budget, the
Commissioners have slightly raised the
estimate for Tolls, as they propose raising them.
This will form the subject of a future
communication. There is nothing else
of importance in the Budget.

I have the honor to be
Sir,
Yours most obediently
W. Foster

President

Ex. J. R. Macdonald
M. C. C.

Budget of 1875-76

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Godfrey District.

Ac., Ac., Ac.

Dated February, 3rd.

Recd.

Ind.

G.O., 3rd February 1875, No. 226.

FEBRUARY.
Nos. 52-53.

Canada and Elmore Municipalities—The
Budget Estimates of these Municipalities for
1875-76, reviewed.

No 572-

From 92 M. 11/14. 1874-75
 24 July 74 - 241-222

To 92 M. 11/14. 1874-75
 24 July 74 1874

The President
 Municipal Commission
 The Under Secretary
 to Government
 Financial Dept.

Rs 20 80/74
 Rs 30 0/0
 Rs 15 0/0
 Rs 3 0/0
 Rs 2573

Forwarding Budget
 Estimate of Government
 of Madras Municipality
 for 1875-76

92

No. 44.

Ellore Municipal Commission
 Office 15th October 1874

From Robert Sewell Esq.

Vice President of the Municipal Commⁿ Ellore

To Mr. Foster Esquire

President of the Municipal Commission

Gadagery District

Sir,

I have the honor to submit herewith
 the Budget Estimates of the Ellore Municipality
 for the next official year prepared in accordance
 with the forms appended to the Govt. order
 under date the 28th October 1871 No. 1646.

2. Receipts- The balance of Rupees 2000
 has been estimated approximately as in 1874-75,
 as it is impossible for various reasons to
 know what would actually remain at the
 end of 1874-75. Rupees 50 are entered under
 "Surplus Pound Fund" as in 1874-75. The
 house tax is estimated at Rupees 3700 including
 arrears of 1874-75 with an increase of Rs 200
 over the Estimate of 1874-75. The taxes on
 Vehicles &c and the Registration of Carts are
 estimated at Rupees 800 and 900 showing an
 excess of Rupees 100 and 100 respectively over
 those of 1874-75 from the experience of the
 present collections. Rupees 4400 are entered
 under Taxes as in 1874-75. Under "Fees Bye-laws
 and Schedule (A)," Rupees 150 are entered with
 an increase of Rupees 50 over the amount of
 1874-75, because the Commissioners have
 proposed this year and submitted certain bye-laws

for the sanction of Government for fees to be levied on licenses to be granted under that head. The Magistrial fines are estimated at Rupees 200 with an excess of Rupees 100 over that of 1874-75 owing to the experience of the present collections. Hence the net increase under heads "Rates and Taxes" over the Estimate in 1874-75 is Rupees 550. Rupees 1000 are entered as in 1874-75 under contributions from Local Funds for Hospitals. Rupees 70 are increased under head of "Miscellaneous" because Rupees 20 and 50 are estimated to be collected for the year under report respectively "under the heads" Rents and fees in Municipal slaughter houses" and "sale of sweepings". The total increase in the receipts is Rs 620. The Rupees 100 for the Public Bungalow is the same as last year.

3. Expenditure. Grant I (Public Works).

Rupees 4490 are estimated to be spent under this head. Of which Rupees 1300 are allotted under "Sanitary and Miscellaneous" on account of the new Dispensary building and Rupees 2600 under "Repairs Communications" for repairing roads and side drains &c and Rupees 250 for repairing latrines under "Sanitary and Miscellaneous". The Establishment is the same as in 1874-75 and Rupees 40 are the Contingencies.

Grant II (Education). Under this head Rs 500 are allotted for Revue Grants as there are no salary

Grant schools under the Municipality. } B. 10

Grant III Sanitation and Medical Services.

Rupees 2000 are allotted to be expended for the Dispensary. of which Rupees 170 is half the amount of establishment calculated to be paid by the Municipality and the other half from the Local Funds. Rupees 1000 for medicines and supplies including the cost to be paid for the medicines now partly supplied by Government for which no bill was yet received. Rupees 430 is for Diet of Patients and Rupees 400 for sundries and Contingencies. The expense in 1876-77 will not be so much. The Charges under Vaccination are the same as in 1874-75. The services of the separate Registration Clerk were abolished and this duty has devolved upon the Office Manager. Rupees 3000 are allotted under Conservancy, of which, Rs 2124 is for the Establishment, Rupees 576 for 4 carts. Rupees 250 for cleansing tanks and Rupees 50 for Contingencies.

Grant IV (Miscellaneous Municipal purposes).

Rupees 500 are estimated to be spent under this head; of which Rupees 400 is for Lighting and Rupees 100 for Public Bungalow charges. The total increase under this head is Rupees 270 over that of 1874-75 in which year there was very little lighting provided for.

Grant V (Supervision and Management). The Office Establishment is the same as in 1874-75 and the Office Contingencies are Rupees 56. Rupees 230 are for Miscellaneous expenses such as House rent, printing Forms &c.

4 Papers 1117 are kept as General Reserve for the year under report at 10 per cent on the Estimated Receipts. The Estimated total receipts including the balance for the year under report are Papers 13170, and the Expenditure is Papers 13147 including reserve and the remaining balance is Papers 23.

5. I request your attention to the fact that, although this town contains now over 25000 inhabitants and is exceedingly cramped and inconvenient, the amount that can be spent on roads is ridiculously small. No new work of any kind can be undertaken. The whole of the allotment for repairs also will very likely be spent on widening the Bridge, and therefore we shall absolutely have no money to spend on the improvement of the Town. The Bridge is a necessity. It must be done. We might give up the Hospital and devote more money to Roads, but this would be very undesirable. I would ask therefore your attention to my remarks in my letter No. 31 dated 8 August 1874 in which I requested the sanction of the Government to the Extension of Municipal site, and I would beg of you to impress upon the Government the difficulties we labour under, and the poverty of the Town. I cannot put too strongly my conviction that in permitting a Municipality to be established the State does not thereby become entirely

1304
freed from all responsibility for the Condition of the Town, if the funds at the disposal of the Municipal Commissioners are not sufficient to provide properly for the requirements of the Town. There is a most important place with a very large population and funds absolutely inadequate to provide for the Town. Will not the Government come to our aid?

I have seen
(Signed) A. Smith
Vice President

(True Copy)
W. S. Foster
President

Abstract of Budget of the Locanada Municipality 150 for the year 1875-76

	Current year				Previous year
	Actuals of expired year	Budget	Seven months actuals	Regular	
1 Opening balance borrowed	1330	1200	"	3165	1100
2 Assignments and allotments by the Government	"	200	"	200	200
3 Rates and Taxes	16775	14500	12075	16040	16750
4 Fees in schools and Training Institutions	"	"	"	"	"
5 Endowments and sundry contributions and Donations	4902	3738	1764	3700	3500
6 Contribution from Local Funds	500	500	"	500	500
7 Miscellaneous	1114	662	703	1120	950
8 Advances recovered	83	"	"	"	"
Totals	23374	19600	14542	21560	21900
Grand Total	24704	20800	14542	24725	23000

Expenditure					
Grant I Public Works	7011	7000	7273	9120	8150
Grant II Education	591	750	403	816	916
Grant III Sanitation and medical services	7440	7280	4361	7539	7814
Grant IV Miscellaneous Municipal purposes	2511	2870	1256	2850	2458
Grant V Supervision and management	3985	2900	1886	3300	2930
Total Expenditure	21538	20800	15179	23625	22268
Closing Balances	"	"	"	1100	732
Grand Total	21538	20800	15179	24725	23000

Municipal Office
Locanada 7th November
1874

W. Foster
President
Municipal Commission

1874 1875

In a letter from the
President Municipal
Commission, Locanada
to the Hon. Secretary
to the Govt. of India

Recd
20 Nov 74

No 15

Copy of the above

to the Hon. Secretary

Enclosed No 2573/74

190

List of Commissioners of the Locauasa Municipality for 1875-76

	Number		
	Official	Non official	Total
W. S. Foster Esq ^{re}	1	"	1
Dr. A. M. Braupoot	1	"	1
Captain J. Foster	1	"	1
R. A. D. Soule Esq ^{re}	"	1	1
J. A. Will Esq ^{re}	"	1	1
Bathur Ramaswami garu	"	1	1
Pagoda Ramakrishna garu	"	1	1
Inspector of Schools 1 st Division	1	"	1
Dy. Inspector of Schools	1	"	1
Total	5	4	9

Municipal Office
Locauasa 7th November
1874

W. S. Foster
President
Municipal Commission

Recd. No. 2573/74

for 1875-76

Receipt of the
Municipal Commission

No 15

Recd

24th Nov 74

to Govt of B.

the Municipal Commission

Commissioners of the

Municipal Commission

in relation to the

1874

G. O. No. 2267 3 Feb/75

1874 Revt.
 Abstract from the
 Revenue Accounts
 Committee for the
 year ending 31st
 Dec 1874
 No 15
 Report of the
 Comptroller & Auditor
 for 1875-76

As sent No 2573/74

Budget

Financial Department

21a

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from

the President of the Municipa-
 -lities in the Godavery Dist.
 dated 20th November 1874, No 15.

Order thereon, 3 Feb/75 - No 226

With the above letter
 the President submits the Budget
 Estimates of the Cocanada and
 Elloor Municipalities for 1875-76.

In the subjoined abstract
 are compared the estimates
 of the Cocanada Municipality
 with those for the current year.

Receipts	1874-75	1875-76
Balance brought forward	1,200.	1,100.
Assignment by Government	200.	200.
Rate on houses &c.	8,250.	8,400.
Tax on vehicles	600.	900.
Registration of carts	150.	150.
Tolls	4,000.	6,000.
Fees	1,400.	1,200.
Fines	90.	100.
Endowments &c.	3,738.	3,500.
Contribution from Local Funds	500.	500.
Miscellaneous	662.	950.
	<u>20,800.</u>	<u>23,000.</u>

1/2

28/1

Charges.	1874-75	1875-76
Grant I.		
New works.		
Communications	3,000.	2,950.
Sanitary and Miscellaneous		1,700
Repairs.		
Communications	3,500.	2,500
Sanitary and Miscellaneous		600
Other items	500.	400.
Grant II.		
Salary Grants	500.	816.
Results Grants	250.	100.
Grant III.		
Hospitals	3,338.	3,600.
Vaccination	244.	190.
Conservancy	3,698.	4,024.
Grant IV.		
Lighting	2,000.	1,588.
Other items	870.	870.
Grant V.		
Supervision & Management	2,900.	2,930.
Balance		732.
	<u>20,800.</u>	<u>23,000</u>

The balance appears to have been correctly estimated as shewn by the particulars for the current year noted in the last column of the statements, from which it would appear that in consequence of an increase of Rs. 2,000 in the estimated opening balance as found by the actuals of 1873-74, of Rs. 1000 in the estimated receipts from

from Tolls and of another thousand from the various items of taxation &c., Rs. 4000 have become available for outlay in excess of that sanctioned in G.O., dated 2nd March 1874, No 331 and that it is proposed to allot from this Surplus 2000 more than the sum originally assigned in the sanctioned Budget for new works, communications, Rs. 400 for office contingencies and Rs. 500 for fencing trees leaving Rs. 1,100, as the closing balance of the year.

From a comparison of statements I and I A, it appears that the Municipal contribution to the Dispensary is shewn as a receipt in both statements. A contribution from Municipal funds to a particular object of municipal expenditure

can

should have explained these and other points above referred to in his covering letter. He will now supply the omission.

Ellore.

The estimates of the Ellore Municipality for 1875-76 are compared below with those for 1874-75.

<u>Receipts.</u>	<u>1874-75.</u>	<u>1875-76.</u>
Balance brought forward	2000.	2000.
Assignment by Govt.	50.	50.
Rate on houses &c.	3500.	3700.
Tax on vehicles &c.	500.	600.
Registration of carts	800.	900.
Tolls	4400.	4400.
Fees	100.	150.
Fines	100.	200.
Contribution from Local funds	1000.	1000.
Miscellaneous	100.	170.
	<u>12550.</u>	<u>13170.</u>

<u>Charges</u>		
<u>Grant I.</u>		
New works		
Communications		"
Sanitary & Miscellaneous	2000.	1300.
Repairs		
Communications		2600.
Sanitary & Miscellaneous	2000.	250.
Other items	589.	340.
<u>Grant II.</u>		
Salary Grants	750.	"
Results Grants	370.	500.
<u>Grant III.</u>		
Hospitals	1400.	2000.
Vaccination	150.	150.
Registration of Births & Deaths	120.	"
Conservancy	2500.	3000.
	<u>9879.</u>	<u>10140.</u>

270.8

	<u>1874-75.</u>	<u>1875-76.</u>
<u>Grant II.</u>		
Lighting	150.	400.
Public Buildings	80.	100.
<u>Grant V.</u>		
Superintendence & management	1386.	1390.
General reserve	1055.	1117.
Balance	"	23.
	<u>12550.</u>	<u>13170.</u>

The opening balance has been taken at the same figure as that for the current year and it does not appear that any attempt has been made to arrive at a fairly approximate amount, the Vice-President simply remarking that it is impossible for various reasons to know what would actually remain at the end of 1874-75.

The proper course is to take the actual balance of 1873-74 and after noting any material changes in the sanctioned Budget of the current year, which the experience of the first six months must indicate, add to it the receipts and strike the balance.

can never form an item of municipal receipt. It should be removed altogether from statement I and appear in column 12 statement I A as a deficit balance to be made good from Municipal funds.

The closing balance will then be reduced to Rupees 432.

There appears an increase of Rupees 2,200 in the aggregate estimated receipts as compared with the sanctioned Budget for the current year. This is mainly due to the increase of Rs. 2000 under Tolls which the President says it is under contemplation to raise slightly and in connection with which he promises to address Government separately hereafter.

The

250
The proposed expenditure amounts to Rs. 22,268, against Rs. 20,800 of the current year, leaving ~~an unallotted balance~~ of Rs. 732. The items do not shew any marked variation save in the case of new works for which Rupees 4650 are allotted against Rs. 3000 in the current year. The more important works proposed to be undertaken

+ 1. Portion of the Mazundam ^{main} street road. 700 are noted in the margin.

2. Fraserpetta Road — 550.

3. Drains — 800

4. Filling up salt water tank — 1000.

5. Latrines and wells 500.

A sum of Rupees 2500 is allotted for repairs of roads, while the actuals of 1873-74 shew that only Rupees 351 were expended for the purpose in that year and there appears an increase of Rupees 166 in the aggregate educational expenditure proposed. A larger provision is made under salary grants while a smaller amount is allotted for Results grants. The President

should

① 216 against 500.

* 100 against 250.

by deducting therefrom the expenditure. The result thus arrived at will fairly represent the opening balance of 1875-76. This has been done for the Cocanada Municipality and there could have been no difficulty in following the same course in Elloe.

The receipts are estimated at Rs 11,179, which is in excess of the current year's estimate by Rupees 620. This is due to anticipated petty increases in many of the items and is explained by the Vice President as being justified by experience.

The estimated charges amount to Rupees 12,030 against Rupees 11,495, of the current year, and a reserve of Rs 1117 is provided besides a balance of Rs 23. The only new works proposed

House tax - 200.
Tax on vehicles - 100.
Regⁿ of carts - 100.
Fees - 50.
Fines - 100.
Miscellaneous - 70

2909
proposed to be undertaken is the building of the Hospital for which an allotment of Rs 1,300 is entered. Some slight increases appear in Repairs, Public Works, Beaul's grants, Hospital and Lighting charges and conservancy.

In para^t 5 of the Vice President's letter, he refers to a correspondence with the President on "the extension of municipal site." The President will explain what is referred to.

With reference to the inadequacy of funds complained of by the Vice President, the Government observe that the reserve of Rs 1117 will be available for appropriation in the course of the year and that in future years the amount now proposed to be spent on a new building for

for the Hospital may be
devoted to ~~the~~
any other new work that it
may be desirable to take
in hand.

J H
20/1

100

Desp 16/12

- To
- The President of the Municipal Commission, Godavery D. 6
 - " Public Works Department 16
 - " Revenue Department 6
 - " Board of Revenue. 14
 - " Accountant General 6
 - " Sanitary Commissioner 6
 - " Surgeon-General Indian Medical Department 6
 - " Director of Public Instruction
 - " President of the Local Fund N. Godavery D. 6
- 73

Bobt. of 1873 *✓* address.

Paul

To

Dated *3 Feb*
Recd.

1874, No. *22*

Nos. *52-5*

Account of William Henry - No
August 1866 - these being
for 18-6, 1870-71