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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 352 Press / Mis.

216-217 216-217

Dated 17-2- 18 15

20/21

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
17th February 1875.

Municipal—Budget.

No. 216. Read the following letter from J. HOPE, Esq., President of the Municipal Commission, Cumbum, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Cumbum, 20th January 1875, No. 24 :—

I have the honor to forward the Budget Estimates of Cumbum Municipality for 1875-76, with an explanatory letter from its Vice-President.

2. The estimates are carefully prepared, and may be accepted as correct. The only items which call for remark are the following :—

	Rs.
Contribution from Local Funds for Education	230
Do. do. for Dispensary	952

The first item is put down with reference to an opinion expressed by me in letter to Government, dated 2nd October 1874, No. 368, as to the propriety of aiding the Cumbum School from Local Funds. But no contribution has as yet been sanctioned by the Local Board or Government, nor has any provision been made in the Local Fund Budget for 1875-76. As, however, there is no Middle-class Local Fund School in the Cumbum Division, while there are similar institutions in other parts of the country, I hope the contribution now solicited by the Commissioners will not be objected to, and, pending a reference to the Local Board, I recommend that the item of Rupees 230 may be allowed to stand.

3. As regards the grant for the Dispensary, I beg to remark that the sanctioned amount is only Rupees 800, the remaining Rupees 154 paid during the current year being for a special purpose, namely, repairs of the Dispensary buildings, which is not a recurring charge. But, as Government in their Order, dated 20th March 1874, No. 477, appear to consider that one-half of the current charges should be paid out of Local Funds, I would allow the item of Rupees 952, put down by the Commissioners, to stand, pending a reference to the Local Fund Board.

4. Under the head of Expenditure, the salary of the Manager has been cut down from Rupees 45 to 25, on the ground that the present incumbent is inefficient. I think the inefficiency of any particular incumbent should form no ground for the reduction of the salary, which is, and should always be, attached to the office, and as Mr. Farmer himself admits that the importance of the office requires the services of a man on a higher salary than Rupees 25, I would suggest that the usual sum of Rupees 45 should be restored in the Budget. As regards the Manager, I will, as stated in paragraph 8 of my letter, No. 368, dated 2nd October 1874, try as soon as possible to provide him with an inferior post, and obtain the services of a more efficient man in his place.

5. I beg to take this opportunity of forwarding a Resolution of the Cumbum Commissioners, requesting the nomination of a Hospital Assistant, in lieu of the Hospital Apprentice, and to recommend that the rule that Assistants should not be placed in independent charge of Dispensary may be relaxed in favour of Cumbum, as has lately been done in the case of Nandial (*vide* G.O., dated 8th December 1874, No. 2052.)

From H. R. FARMER, Esq., Vice-President of the Municipal Commission, Cumbum, to J. HOPE, Esq., President of the Municipal Commission, Kurnool, dated Cumbum, 19th December 1874, No. 167.

In forwarding herewith on behalf of the Municipal Commissioners, for the sanction of Government as required by Section 32, Act III. of 1871, an estimate in the forms prescribed by G.O., No. 1646, dated the 28th October 1871, showing the probable receipts and expenditure of the Municipality of Cumbum for the year beginning the 1st April 1875 to ending 31st March 1876.

I have the honor to submit the following explanations with regard to those cases where the entries in the last columns of Statements I. and II. differ materially—(*a*) from the Budget Estimates of 1874-75; (*b*) from the Budget Estimates (now submitted) for 1875-76.

2. These variations are twelve in number, and are shown in the subjoined table. In December 1873, we expected to have at our disposal Rupees 7,028 for expenditure during the current year and to expend it all. We now expect to have Rupees 7,606 for expenditure, leaving a closing balance for the current year Rupees 568. In the year now budgeted for (1875-76), we have anticipated our receipts at Rupees 6,232 and our charges Rupees 6,194, leaving a closing balance of Rupees 38.

1	2	3	4	5	6	7	8
No.	Item.	Budget, 1875-76.	Corresponding entries in last column Statements I. and II.	Corresponding entries in Budget, 1874-75.	Difference in Columns 2 and 3.	Difference in Columns 4 and 5.	Remarks.
	Receipts.	RS.	RS.	RS.	RS.	RS.	
1	Opening Balance	568	568	(*a*)	...	568	(*a*) Closing balance, sanctioned Budget.
2	Assignment by Government.	607	634	393	27	241	
3	Rates on Houses	1,410	1,330	1,400	80	70	
4	Registration of Carts ...	250	253	300	3	47	
5	Tolls	1,415	1,415	1,522	...	107	
6	Contribution from Local Fund for Dispensary ...	1,182	954	600	228	354	
7	Miscellaneous	300	306	265	6	41	
	Expenditure.						
	Grant I.						
8	Buildings ... ... Repairs—	150	524	933	374	409	
9	Communications ... .. Grant II.	250	600	800	350	200	
10	Result and Salary Grant ... Grant III.	150	92	150	58	58	
11	Hospitals and Dispensary... Grant V.	2,120	2,263	1,311	143	952	
12	Supervision	827	1,020	1,057	193	37	

Vide explanation *seriatim* in paragraph 4 (below.)

3. *General insufficiency of Funds noticed.*—Before noticing these variations in detail, it may be observed that a decrease in our receipts and a simultaneous increase in our charges have made the framing of the Budget somewhat difficult, and may, it is hoped, be considered as a sufficient explanation for the somewhat scanty allotments now made.

Proceedings of the Madras Government, Financial Department,
17*th February* 1875.

The chief causes of this somewhat unsatisfactory state of our finances are—

(*a.*) Failure on account of ineffectual management and supervision to realize our full dues.

(*b.*) Removal of the Profession-tax (hitherto replaced by unexpended balances.)

(*c.*) Large increase in Hospital expenses since the removal of the Native Hospital Assistant.

In the attempt to make both ends meet our receipts may perhaps have been over-stated, and our charges have had to be cut down in the present Budget.

4. *Twelve variations explained.*—The variations shown in the tabular statement given above will now be noticed *seriatim* :—

(1.) The opening balance of Rupees 568 is partly accounted for by an increase of Rupees 180 in that item for the current year.

This was the result of the Treasury Deputy Collector being unable to receive, during last year (1873-74), the charge for medicines supplied to the Civil Dispensary in that year. Deducting this Rupees 180 there remains a sum of Rupees 340. This sum is accounted for by variations (column 7) in the other items entered in the statement; but these variations will, as a rule, find a more appropriate place in the Administration Report. The more important only will be noticed here.

When the Administration Report is submitted, these variations (column 7) will have been ascertained; here they are only conjectural.

(2) We now expect Rupees 241 more from Government for the current year than we did in framing the Budget.

The actual pay and allowances of the Apothecary and Hospital Apprentice in charge during the year will be about Rupees 970, of which Government, in G.O., No. 1756, dated 16th October 1874, promised to contribute 25 per cent.

This order, with reference to paragraph 2 of the G.O., No. 477, dated 20th March 1874, on the Budget has been taken as having retrospect from the time when the Dresser was removed, (February 1874). Nothing has been paid since towards the salary of the Medical Subordinate from Municipal Funds.

(3.) We have budgeted for Rupees 1,410 from House-tax, although we only expect to receive Rupees 1,330 during the current year.

The increase of Rupees 80 can only be counted upon in case the revised list of House (Section 47 of the Act) is prepared in time, and effectual supervision and management secured.

(4.) Our experience so far shows that we over-calculated our receipts for Registration of Carts during the current year. Our estimate for the ensuing year has been cut down accordingly.

(5.) Receipts from Tolls, as anticipated when submitting the last Administration Report, had been over-estimated for the current year, and are now reduced by Rupees 107.

(6.) The most important variation in receipts is shown in this item. We now hope to receive for the current year Rupees 354 more from Local Funds than we did when framing the Budget; of this sum, Rupees 154 was contributed by the Local Fund Board towards the improvements recommended for the Civil Dispensary by Dr. Ranking—*vide* paragraph 5 of the G.O., No. 1467, dated 13th October 1873, reviewing the Administration Report for 1872-73.

The other part of the increase consists of an additional grant of Rupees 200 towards the Civil Dispensary, made, with reference to paragraph 3 of the G.O., on the current year's Budget. Next year we hope for a grant of Rupees 1,182 from Local Funds. Of this, Rupees 954 will be seen from Statement I.-A to be half the anticipated expense of the Dispensary after deducting the Government contribution of Rupees 214. It is thought reasonable, with reference to paragraph 3 of the G.O. reviewing the current year's Budget, to hope that the expenses of the Civil Dispensary may be equally divided between Local and Municipal Funds.

The remaining part (Rupees 230) of the grant has been anticipated in the hope that, with reference to our somewhat insolvent condition, the Local Fund Board may be pleased, with reference to paragraph 4 of the President's letter, embodied in Government Proceedings, No. 1874, dated the 5th November 1874, to relieve the Municipality from any charge with reference to this school, and, in fact, make it a Local Fund School.

(7.) We now find that our anticipated receipts from School fees for the current year were under-rated, and have accordingly increased our estimate (Miscellaneous) for next year by 41 Rupees.

Expenditure.

(8.) Under Grant I. (1) a sum of Rupees 1,333 was originally allotted: Rupees 1,233 for building a Municipal Office, and Rupees 100 for a latrine. By G.O., No. 1874, dated 5th November 1874, Rupees 400 of this sum were transferred to Grant I. (2) for repairs to roads, leaving Rupees 933 under Grant I. (1).

We now expect to spend the Rupees 100 as originally contemplated on a latrine; Rupees 270 have been expended in purchasing a building from the Police Department for a Municipal Office; and Rupees 154 have been expended in erecting two Bath-rooms to the Civil Dispensary.

We have only been able to allot Rupees 150 under this head in the Budget for next year. This is very little.

(9.) For Repair, Rupees 400, supplemented as stated above by another Rupees 400, were allotted.

We have already expended Rupees 400; but, with reference to financial difficulties already noticed, do not see our way to spending more than Rupees 200, in addition to the Rupees 400 already expended. For next year we have only been able to allot Rupees 50 in addition to the short expenditure (Rupees 200) of this year.

(10.) The Salary and Result Grant systems are now combined; and, with reference to our probable expenditure of Rupees 92 for the current year, we have allowed a margin of Rupees 58 to prevent disappointment to Masters next year.

(11.) The large increase during the present year in the expenses of the Civil Dispensary is very noticeable; although, when the Budget was framed, the allotments were believed to be scanty.

The particulars in which it is now believed that the allotments will fall short (by Rupees 955) of actual expenditure are as follow:—

	Budget.	Amount which now appears probable.
	RS.	RS.
1. Medical Officer's salary	540	963
2. Medicines	190	350
3. Diets	200	464
4. Sundries	225	333
Total ...	1,155	2,110
Difference ...	955	...

After what has already been said it seems hardly right to say more as to the wish of Rate-payers to have a Native Hospital Assistant. It may, however, be mentioned here that a Passed Hospital Apprentice who could speak Telugu was sent in accordance with paragraph 6 of the G.O., No. 1442, dated 27th August 1874, reviewing the last Administration Report. He has been continually ill; and now, being unable to stand the place, he has been ordered to Bangalore on medical certificate, and the man who could not speak Telugu has been ordered to replace him; though he, too, was continually ill here, and only left quite lately for Bellary. East Indian Medical Subordinates have not the means to provide themselves with those creature comforts which are absolutely necessary to help to counteract the baneful influence of the climate. I take this opportunity to enclose Resolution No. 1, passed at a Meeting held on the 24th October 1874, with reference to the same subject.

Next year we shall have to buy furniture costing about Rupees 120; as that which belongs to the Police (hitherto used in common) has been removed to a separate building.

We have provided for other items with reference to the expenditure already made in this year.

Proceedings of the Madras Government, Financial Department,
17th February 1875.

There was, however, an extraordinary charge of Rupees 172 for instruments met during the current year. The Civil Dispensary has not been inspected by a Medical Officer since January 1873.

(12.) The last item of variations is in the Office Establishment. The present Manager is certainly not worth more than Rupees 25 a-month (if so much), and, in our present financial position, I do not think we are justified in paying him Rupees 45.

A salary of Rupees 25 is quite insufficient for the sort of man required as Manager here. I hope means may be found to send an efficient man and raise the allotment for his pay.

5. *Suggestion with reference to absence of Vice-President.*—I would beg, in conclusion, to suggest that as I am just about to be absent from Cumbum on leave, you should depute such a Commissioner as you think fit to see that proper steps are taken to realize the heavy arrears of house-tax now outstanding, and to see that the unexpended balances of allotments (particularly Rupees 200 for roads and Rupees 100 for a latrine) are utilised within the year on the objects contemplated. If this is done the basis upon which the present Budget has been framed will be secured.

No. 217. ORDER THEREON, 17th February 1875, No. 352.

In the annexed abstract are compared the Budget Estimates of the Cumbum Municipality submitted with the above letter, with those for the current year:—

RECEIPTS.	1874-75.	1875-76.	CHARGES.	1874-75.	1875-76.
	RS.	RS.		RS.	RS.
Balance brought forward...	2,038	568	Grant I.—		
Assignment by Government ...	393	607	New Works—		
Rate on Houses, &c.	1,400	1,410	Sanitary and Miscellaneous	1,333	150
Tax on Vehicles	400	400	Repairs—		
Registration of Carts	300	250	Communications	400	250
Tolls...	1,522	1,415	Sanitary and Miscellaneous	150	150
Fees...	30	30	Grant II.—		
Fines	80	70	Municipal Schools	864	844
School Fees	240	260	Salary and Result grants ...	150	150
Endowments, &c.	...	...	Contribution for Inspection.	50	54
Contribution from Local Funds	600	1,182	Grant III.—		
Miscellaneous	25	40	Hospitals	1,311	2,120
			Vaccination	135	135
			Registration of births and deaths	78	74
			Conservancy...	1,270	1,200
			Grant IV.—		
			Lighting	230	240
			Other purposes	...	...
			Grant V.—		
			Supervision and Management	1,057	827
			Balance	...	38
Total ...	7,028	6,232	Total ...	7,028	6,232

2. The Budget has been carefully prepared, and all the variations are fully explained in the Vice-President's letter. The observations of Government will therefore be confined to one or two points calling for remarks.

3. The contribution from Local Funds in aid of the Dispensary is put down at Rupees 954, while in the Local Fund Budget approved by Government, a provision of only Rupees 800 is made, the increase being based on the remark made in G.O., dated 20th March 1874, No. 477, that the proposal to divide the cost of the Dispensary equally between Local and Municipal Funds seemed fair. A contribution of Rupees 230 in aid of the Middle-class School at Cumbum is similarly included in the estimated receipts without ascertaining the opinion of the Local Fund Board. The increased contribution on account of the Dispensary will probably not be required, as the Government have already stated in G.O., dated 27th August 1874, No. 42, that they will not object to a Native Hospital Assistant being posted to the Cumbum Dispensary, should a properly qualified officer of the Hospital Assistant grade not be available: and under the circumstances now reported the Surgeon-General will be directed to put a Native Hospital Assistant in charge at once. The proposal to obtain assistance from the Local Fund Board for educational purposes cannot be sanctioned, and the Commissioners must make other arrangements.

4. With reference to the Vice-President's remarks in paragraphs 4 and 5 of his letter, the President is requested to make early arrangements for the efficient management of the Municipal Office by securing the services of a qualified Head Clerk.

5. Statements III. and IV. need not in future be submitted with the Budget Estimates. They are intended for submission with the Annual Report only. The portion of the Medical Officer's pay borne by Government should be omitted from both sides of the Budget.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Rad. T. O'Connor.

Govt. of [1875] Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Cumbum.

&c., *&c.*

Dated February, 17th.

Recd. *Read,*

G.O., 17th *February* 1875, *No.* 352.

FEBRUARY.
Nos. 216-217.

Cumbum Municipality.—The Budget Estimates of this Municipality for 1875-76, reviewed.

No. 3,390.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th November 1874.

Read the following letter from the President, Local Fund Board, Kurnool Circle, dated 6th November 1874, No. 418.

ABSTRACT.—Submitting Local Fund Budget Estimate of Kurnool Circle for 1875-76.

THE Local Fund Budget of the Kurnool Circle for 1875-76 is submitted for the orders of Government.

2. STATEMENT No. I.-A., REVENUES AND RECEIPTS.—The assets of the year are estimated at Rupees 2,18,450 as shown below :—

	RS.
1. Balances	51,000
2. Allotment from General Revenue	43,275
3. Rates and Taxes	1,20,000
4. School fees	2,500
5. Contributions, etc., ...	25
6. Miscellaneous	1,650
Total...	2,18,450

3. The balances consist of the two items shown in the margin. The second seems to have been fairly calculated. As regards the first, the Board are of opinion that it might be raised with reference to the unsatisfactory rate of progress of works during the past three years by the Public Works Department, but as the President states that since the arrival of the present District Engineer the work is being pushed on with vigour, the Board think it better to leave the balance as estimated by the President undisturbed.

	RS.
Road Fund	30,000
General ,, ...	21,000
Total...	51,000

4. The current year's grant from Provincial funds for roads is repeated in the present budget, but the Local Fund Board ask for the grant to be raised to Rupees 34,500, the amount allowed in 1871-72, because the Trunk roads which have hitherto been regarded as completed are now declared to be incomplete and estimates for completing them amounting to two lakhs of Rupees have already been received and a further estimate for a lakh of Rupees is expected. Besides these, other estimates for new roads in connection with works already in progress amounting to Rupees 50,000 are being prepared, the Board think that there is no immediate necessity for raising the grant.

5. As in the current year, the grant from Special funds includes a sum of Rupees 12,000, the contribution from the Village Service Fund for the maintenance of Elementary schools sanctioned in G.O., Financial Department, dated 11th July 1873, No. 973. The President remarks that it will not be possible to continue this contribution if the proposals regarding the final revision of village establishment, laid before Government in Board's Proceedings, dated 25th September 1874, No. 2,753, are sanctioned. The Board think that the proposed contribution should be allowed for 1875-76.

6. In accordance with the G. O, Financial Department, dated 7th April 1874, No. 558, a sum of Rupees 25 is shown as the contribution from the Kurnool and Cumbum Municipalities towards the cost of Educational inspection.

7. The receipts are:—

	RS.
Road Fund	1,40,730
General Fund	77,720
Total...	2,18,450

8. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The cost of petty establishment and the share of cost of general management should be Rs. 5,390 and 1,390 respectively.

9. The Road Fund expenditure is Rupees 1,40,170, leaving a balance of Rupees 560.

10. Statement II.-A., Part I., New Works.—Part I contains eleven items with an aggregate allotment of Rupees 38,000. The first five are sanctioned works. The estimate for the sixth work is now before the Board of Revenue and will shortly be submitted to Government. The remaining five works are unsanctioned and have appeared thus in budget after budget beginning with 1872-73. In paragraph 16 of their Proceedings, dated 23rd December 1873, No. 2,625, the Board requested the President to get the estimates prepared and submitted as soon as possible, and to explain the delay that had taken place in this matter. The attention of the President is called to this point and he is requested to state when the estimates are likely to be ready.

11. Part II., Repairs.—The assignment for road repairs is Rupees 64,200 or Rupees 840 more than in the current year's budget. The increase is owing to the insertion of the road from Tuggali to Nancherla in the Appendix to Part II.

12. Under Sanitary and Miscellaneous, Rupees 3,000 for the maintenance of Avenues and Rupees 600 for the repair of four Travellers' bungalows are provided.

13. Grant I., is—

	Rs.
Road Fund	1,38,780
General Fund	8,820
Total...	1,47,600

14. Grant II., Education.—The particulars of Grant II., are—

	Rs.
1. Payment for Inspection	2,240
2. Local Fund Schools	25,970
3. Results Grants	1,000
4. Miscellaneous	2,800
Total...	32,010

15. The second item provides for the cost of 137* schools against 168 in the current year. Of the 163 Elementary schools entered in the budget of 1874-75, thirty-five have been omitted from the present budget, twelve of them having never been established in consequence of the difficulty in getting competent teachers, and the remaining twenty-three because the small attendance of boys shows that it is not worthwhile to keep them up. Four new schools have been added at the request of the Deputy Inspector of Schools. It is observed from Statement III.-A., that the following alterations have been made, though the President makes no mention of them in his letter giving cover to the budget.

* Middle Class Schools.....	5
Elementary do.....	132
Total...	137

For 19 schools an additional teacher is proposed.
Do. 1 school two additional teachers are proposed.
Do. 6 schools a teacher is dispensed with.
Do. 7 schools the salaries of teachers are reduced.
Do. 2 schools the salaries of teachers are raised.

Pending the submission of a full explanation for these variations which should have accompanied the budget, the proposed allotments are allowed to stand.

16. The fourth item includes Rupees 100 for commission to vendors of school books. It should be raised to Rupees 180, being 15 per cent. on the sale proceeds of books estimated to amount to Rupees 1,200.

17. Grant II. is Rupees 32,090 chargeable to the General Fund.

18. Grant III, Sanitation, etc.,—Grant III. consists of

	Rs.
1. Hospitals and Dispensaries	2,300
2. Vaccination	2,730
3. Medical Practitioners	1,000
4. Sanitary Establishments, etc., ...	18,440
5. Choultries	150
6. Travellers' Bungalows	460
7. Miscellaneous	2,600
8. General Fund Reserve	5,670
Total...	33,350

19. The charges in the Dispensary at Nundial are estimated at Rupees 2,300 against Rupees 2,020 for the current year. The excess, Rupees 280, is due to the increased provision for servants and for furniture and sundries. In the current year's budget, there are three servants at an annual cost of Rupees 240 provided for, but the present provision is for four servants costing Rupees 300, the difference in cost being Rupees 60, which will give the additional hand Rupees 5 a month. The designation of the new servant is not stated nor is the necessity for such an addition explained. The President will now furnish the required information.

20. Rupees 150 or 70 more than in the current year, is estimated for charges on account of choultries. This is due to the insertion of a new choultry at Gazulpally in Statement IV.-A. An estimate amounting to Rupees 2,000 was sanctioned in Board's Proceedings, dated 11th November 1871, No. 4,683, for the erection of the choultry below the Nandikanama ghaut for the use of Native travellers, and it is expected that the building will be completed during the current year. It is observed that a servant at an annual cost of Rupees 60 is to be attached to the choultry besides an allowance of Rupees 10 for contingent charges. The President does not make any mention of this charge in his letter, but as there must be some person to look after the building at that isolated place, the Board recommend Government to sanction the proposed charge as a temporary measure, subject to an application from the President for the usual endowment.

21. The 7th item is made up of—

	Rs.
1. Contribution to the Kurnool Municipality for Dispensary	1,800
2. do. Cumbum do. do. ...	800.

The contribution to the Cumbum Dispensary in the current year's Budget is Rupees 600, but it has now been raised to Rupees 800, with reference to paragraph 3 of G. O., Financial Department, dated 20th March 1874, No. 477.

22. The last item under this grant is out of place and should have been shown below Grant IV. and above balances in Statement I.-B. and in the same place in the abstract of the Budget below Grant IV.

23. Grant III. is Rupees 27,680 debitable to the General Fund.

24. Grant IV., Miscellaneous.—The contribution for the Controlling Establishment at the Presidency should be Rupees 670.

25. Grant IV. is—

	Rs.
Road Fund	1,390
General Fund	760
Total...	2,150

26. The following is an abstract of the Budget as modified by the Board of Revenue :—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund...	1,40,730	Grant I. ...	Road Fund	1,38,780	
General Fund	77,720		General Fund ...	8,820	1,47,600
		Grant II. ...	General Fund ...	...	32,090
		Grant III. ...	General Fund ...	...	27,680
		Grant IV. ...	Road Fund... ...	1,390	
			General Fund ...	760	2,150
					2,09,520
		General Reserve		...	5,670
		Balances.			
		Road Fund		560	
		General Fund		2,700	
					3,260
Total...	2,18,450			...	2,18,450

(A true Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with one original letter and its enclosure.
,, the President of the Local Fund Board, Kurnool.
,, the Sanitary Commissioner.
,, the Director of Public Instruction.
,, the Surgeon-General, Indian Medical Department.

Exd. G. A. Turton.

1874.

Board of Revenue,

MADRAS.

PROCEEDINGS, 24TH NOVEMBER 1874, No. 3,390.

Encl.

Received

NOVEMBER.

No. 3,390.

Local Fund Budget Estimate—of Kurnool Circle for 1875-76, reviewed and submitted for orders of Government.—Government recommended to sanction the proposed charge on account of a servant to be attached to the Choultry below the Nandikanama ghaut as a temporary measure, subject to an application from the President for the usual endowment. President requested to state when estimates for certain works will be ready.

Extract from the Proceedings of the Cumbum Municipal Commissioners dated 26th October 1874.

13
15

Resolution
No. 1. Read letter No. 502 dated 12th instant from Range Officer written with reference to Resolution No. 10 of the Meeting held on the 19th September 1874. In this letter the Range Officer states that the building (Tool shed) now occupied by the Hospital Apparatus will be required by the Engineer Department as soon as the Drug Gutchery is commenced.

There are no suitable quarters here for a European or East Indian Medical Subordinate. The Commissioners have not got funds at their disposal to build quarters; and with reference to para 67 G. O. No. 1442 dated 27th August 1874 (Financial Dept.) the Commissioners think it not impossible that a future Medical Subordinate may at some future time replace the Hospital Apparatus. The building erected for the latter would then probably become useless. Resolved that a copy of this

Resolution be forwarded to the President with a request that the matter be submitted to Government. The Govt may perhaps under the circumstances be pleased to accede to the earnest desire of the Rate payers that a Native Hospital Assistant should be sent to Colombo; or if unable to do so, orders will be requested as to the source from which funds for the erection of a building suitable for the accommodation of one Assistant and his family should be provided.

[Signed] H. R. Farmer.

Vice President

[True Extract]

Municipal Council Office 30th October 1874.

H. R. Farmer
Vice President
C. M. C.

Sent

Municipal Council Office
30th October 1874.

Received 2nd November 1874

Read 3rd November 1874

Sent to Government for information 4th November 1874

Answered 13

Sanitation

| | | |

Statement II – Expenditure from the Municipal Funds of the Town of Sandown for the Official Year 1875-76.

	1875-76. Actual (Minor heads)	1875-76. Totals (Major heads)	Probable Expenditure of the Major heads for the current year 1874-75.
Grant I – (Public Works).			
1 New Works –			
(a) Communications			
(b) Educational			
(c) Sanitary & Miscellaneous	150 ..		
2 Repairs –		150 ..	524
(a) Communications	250 ..		
(b) Educational			
(c) Sanitary & Miscellaneous	150 ..		
3 Establishment –		400 ..	750
4 Tools and Plant & Contingencies			
5 Contributions to Local Funds			
(a) Fair			
(b) Rates 9 per cent			
Total Grant I.		550 ..	1274
Grant II – (Education)			
1 Training Schools –			
(a) Establishment			
(b) Contingencies			
2 Municipal Schools			
(a) Establishment	744 ..		
(b) Contingencies	100 ..	844 ..	825
3 Salary Grants			
4 Result Grants	150 ..	150 ..	92
5 Contributions to Local Funds	5	5	
6 Educational Inspectors	54 ..	54 ..	54
7 Miscellaneous.			
Total Grant II.	1048 ..	1048 ..	971

Statement II – Expenditure from the Municipal Funds &c. (Concluded)

	1875-76 Actual (Minor heads)	1875-76 Totals (Major heads)	Probable Expenditure of the Major heads for the current year 1874-75
Grant III – Sanitation and Medical Services –			
1 Hospitals & Dispensaries			
(a) Establishment	1020 ..		
(b) Medicines & Supplies	350 ..		
(c) Diet of Patients	470 ..		
(d) Sundries & Contingencies	280 ..	2120 ..	2263 ..
2 Vaccination			
(a) Establishment	120 ..		
(b) Contingencies	15 ..	135 ..	135 ..
3 Registration of Births & Deaths			
(a) Establishment	74 ..		
(b) Contingencies		74 ..	78 ..
4 Conservancy			
(a) Establishment	1020 ..		
(b) Sanitary Services (only conservancy Carts 9 per cent)	60 ..		
(c) Cleansing of Tanks, wells & Drains	40 ..		
(d) Contingencies	80 ..	1200 ..	1117 ..
Total Grant III.	3529 ..	3529 ..	3593 ..

Sd Sand &c 13374/75

Statement II – Expenditure from the Municipal Funds 98ᵉˢ (continued)

	1875-76. Actual (Minors. Funds)	1875-76. Total (Major Funds)	Probable Expenditure of the Major Funds for the current year 1876-77
Grant IV – Miscellaneous Municipal Purposes –			
1 Lighting –			
(a) Establishment	60 ..		
(b) Contingencies	180 ..	240 ..	180
2 Markets –			
(a) Establishment			
(b) Contingencies			
3 Chowkies			
(a) Establishment			
(b) Contingencies			
(c) Fishing Vessels –			
4 Watering Streets & planting Avenues			
5 98ᵉˢ 98ᵉˢ			
Total Grant IV.	240 ..	240 ..	180
Grant V Superintendence & Management –			
1 Office –			
(a) Establishment	672 ..		
(b) Contingencies	100 ..	772	
2 Miscellaneous			
(a) Auditors Fees	35 ..		
(b) Furniture	20 ..	55 ..	1020
Total Grant V.	827 ..	827 ..	1020
Advances Recoverable –			
Refunds of Revenue current years			
Grand Total Expenditure	6194 ..	6194 ..	7038 ..
Balances.			
(a) Municipal Funds		38 ..	568 ..
(b) Endowments			

Statement A — Detail of allotment for Expenditure on Public Works Estimated to cost Rs. 100,000 upwards

Part I New Works.

19

No.	Project	Amt. of Estimate	Past Expenditure	Expenditure in 1895-96	Remarks
(a)	Communications				
1/2	Rails				
	Rolly Works & Reserves				
	Total				
(b)	Educational				
1/2	Rails				
	Rolly Works & Reserves				
	Total				
(c)	Sanitary & Miscellaneous				
1/2	Latrines	100	-	100	
3/4	Rails	50	-	50	
	Rolly Works & Reserves				
	Grand Total.	150		150	

Part II Repairs

No.	Project	Amt.	Remarks
(a)	Communications		
1/2	Roads	250	
	Rolly Repairs & Reserves		
	Total.	250	
(b)	Educational		
1/2	Rails		
	Rolly Repairs & Reserves		
	Total		
(c)	Sanitary & Miscellaneous		
	Latrines	100	
1/2	Rails	50	
1/3	Rolly Repairs & Reserves		
	Total	150	
	Grand Total Rs.	400	

Statement II - B - Weekly Municipal Establishment.

	No.	Salary per Diem	Salaries per Annum	Total Major Head
Grant I - Public Works -				
Overseers				
Masons				
Road Cooleis				
&c &c				
Total				
Grant II - Education -				
1 Training Schools				
Masters				
Clerks				
Servants				
Total				
2 Municipal Schools				
Masters		2	55 -	660 -
Clerks				
Servants		2	7 -	82 -
Total		4	62 -	744 - 744
Grant III Sanitation & Medical				
1 Hospitals & Dispensaries.				
Medical Subordinates		1	72 -	864 -
Clerks				
Servants		3	13 -	156 -
Total		4	85 -	1020 - 1020
2 Vaccination				
Vaccinators		1	10 -	120 -
Peons.				
Total		1	10 -	120 120
3 Registration				
Registrars				
Peons.		1	6 -	72 -
Total.		1	6	72 - 72

Statement II - B Weekly Municipal Establishment

21 C

	No.	Salary per Diem	Salaries per Annum	Total Major Head
Grant III Sanitation &c. (continued)				
4 Conservancy				
Overseers Inspector -				
Overseers		1	15 -	180 -
Peons		1	6	72 -
Scavengers		8	40 -	480 -
Bullocks		4	24 -	288 -
&c &c				
Total		14	85 -	1020 - 1020
Grant IV Miscellaneous Municipal Purposes.				
1 Lighting.				
Lamplighters		1	5	60 -
Total		1	5	60 - 60
2 Works &c.				
Superintendents				
Servants				
&c &c				
Total				
Grant V Superintendents Management.				
1 Office				
Manager		1	25 -	300 -
Clerks		1	10 -	120 -
Accountants				
Peons		1	7 -	84 -
2 Tax Collectors		2	14 -	168 -
&c &c				
Total.		5	56 -	672 - 672

Statement III – Municipality of Cumberland
Abstract of Disputed Accounts for the year 1875-76

	No.			No.		
Balance brought forward				Case dismissed by Appellate		
Disputed by Appellants –				Returned to Appellants		
No. – by Renters				No. to Renters		
No. – by Contractors				No. to Contractors		
No. – on Security by Municipal Debentures				No. to Municipal Servants		
Disputed for the Execution of Works for which parties are liable.				Work done		
				Returned to parties		
				Paid to Claimants		
Disputes under Sections 55, 76, 79, 122, 143, 149, of Bye-laws				Balance		
Total.				Total.		

Statement IV – Municipality of Cumberland.
Demand, Collection, & Balance Statement for the year 1875-76

	1 Demand as per Roll	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	Total Columns 2, 3, 4)	Balance
Rates on Assessed Property	1400 –	1400 –	20 –	30 –	1450 –	
Tax on Arbitrary						
Polls.	1415 –	1415 –	–	–		
Total.	2865 –	2815 –	20 –	30 –	1450 –	

Arrears.

	1 Balance of old Demand	2 Demand of present year	3 Total Demand	4 Collected	5 Remitted	6 Written off	Total (Columns 4, 5, 6)	Balance
Rates on Assessed Property	60	10 –	70 –	10 –	–	60 –	70 –	
Tax on Arbitrary								
Polls.								
Total	60	10	70	10	–	60	70 –	

Cumberland Municipal Council Office
19th December 1876.

H. A. Farmer
Vice President
C. M. C.

Statement I – Revenue and Receipts of the Municipal Funds of the District of Cumberland during the Official year 1875-76.

	1875-76 Detail of Minor heads	1875-76 Totals of Major heads	Probable Receipts of Principal heads for the current year 1876-77
	No.	No.	No.
1 Balance brought forward –			
(a) Municipal Funds –	568 –	568 –	2218 –
(b) Endowments –			
2 Assignments and allotments by Govt.			
(a) Surplus Pounds Funds –	15 –		
(b) At 25 per cent on the Medical Appointments	211 –		
(c) Salary Grants by the N.S. School –	378 –	604 –	634 –
3 Rates, Taxes &c.	Assessment		
	No.	No.	
(a) Rates on Assessed (Section 10)	1400 –	1410 –	
(b) Tax on Vehicles & Animals (under)	400 –	140 –	
(c) Registration Fees (Sect 7)	250 –	250 –	
(d) Polls (Sect 7) –	1415 –	1415 –	
(e) Fines (Sect: 106, 123, 125, 130, 131, 136, Bye-laws & Schedule A) –	30 –	30 –	
(f) Magisterial Fines (Sect 7)	70 –	70 –	3575 – 3494 –
4. Fees in Schools & Training Institutions		260 –	260 – 264 –
		5010 –	5010 – 6610 –

Statement I – Revenues and Receipts

The Municipal Fund (Continued)

	1875-76 Budget Original Heads	1875-76 Total of Original Heads	Actual Receipts on account of Previous Years	Actual Receipts during the year 1874-75
Brought Forward		6010--	6610--	
5 Endowments & Sundry Contributions and Donations.				
(a) Hospitals				
(b) Charities				
(c) Educational				
(d) Miscellaneous				
6 Contributions from Local Funds				
(a) For (Public Works)				
1 Communications				
2 School Buildings				
(b) Educational –		230--		
1 For Training School				
(c) Miscellaneous				
1 Hospital		952--	1182--	954--
7 Miscellaneous –				
(a) Rents of Municipal Markets				
(b) Rents & fees in Municipal Slaughter Houses				
(c) Sale of Scavenging (Sect 98)		20--		
(d) Private Scavenging				
(e) Sale of Materials and Coal & Rent		20--	40--	42--
(f) Revenues.				
8. Advances Recoverable				
(a)				
(b)				
		6232--	6232--	7606--

Note to Statement No. I.

1 Houses Rates are levied at 7½ per cent. and Land Rates at 8 per cent.

2 Taxes on Vehicles are levied at the maximum Schedule Rates.

3 Carts are Registered at 2 Rs each a year.

4 Tolls are levied at the following rates.

	Rs.	A.	P.
On every 4 wheeled carriage on Springs.	—	"	4
" " 2 Do — W. — Do	—	"	2
Jat Ka Hackery on Springs or Cart drawn by Oxen, Bullocks, Buffaloes, Horses, Pony Asses, or Mule, Laden	—	"	2
" Do — Do not Laden	—	"	1
" Do — Buffalos or Bullocks Laden	—	"	4
" Do — Horse Laden or ridden	—	"	1
" Do — Do not Laden or ridden	—	"	4
" Do — Pony or Ass Laden or ridden	—	"	4
" Do — Elephant	—	"	8
" Do — Camel	—	"	1

5 Licenses fees are at the rates sanctioned in Govt. Order No. 297 dated 21st March 1867.

Examined
Municipal Comm. Office
19th December
1874

D. A. Farrer.
Vice President
C. M. C.

Coimbatore Municipal Commissioners Office

No 24 20th January 1875

From,

The President of
the Municipal Commissioners
Coimbatore

To.

The Chief Secretary
to Government
Fort Saint George

Sir

I have the honor to forward the Budget Estimates of Coimbatore Municipality for 1875-76 with an explanatory letter from its Vice-President.

2. The Estimates are carefully prepared and may be accepted as Correct. The only items which call for remark are the following:-

Contribution from Local Fund for Education Rs 230-0-0

Do for Dispensary " 952-0-0

The first item is put down with reference to an opinion expressed by me in a letter to Government dated 2d October 1874, No 368, as to the propriety of aiding the Coimbatore School from Local Funds. But no Contribution has as yet been sanctioned by the Local Board or Government, nor has any provision been made in the Local Fund Budget for 1875-76. As however, there is no Middle class Local Fund School in the Coimbatore Division, while there are similar institutions in other parts of the Country, I hope the Contribution now solicited by the Commissioners will not be objected to, and pending a reference to the Local Board, I recommend that the item of Rs 230 may be allowed to stand.

3. As regards the grant for the Dispensary, I beg to remark that the sanctioned amount is only Rs 800, the remaining Rupees 154 paid during the Current year being for a special purpose, namely repairs of the Dispensary buildings, which is not a recurring charge. But, as Government in their order dated 20th March 1874 No 477 appear to consider that one-half of the Current charges should be paid out of Local Funds, I would allow the item of Rs 952 put down by the Commissioners to stand pending a reference to the Local Fund Board.

4 Under the head of Expenditure, the salary of the Manager has been cut down from Rs 45 to 25, on the ground that the present incumbent is inefficient. I think the inefficiency of any particular incumbent should form no ground for the reduction of the salary which is and should always be attached to the office, and as Mr Farmer himself admits that the importance of the office requires the services of a man on a higher salary than Rs 25, I would suggest that the usual sum of Rupees 45 should be restored in the Budget. As regards the manager, I will, as stated in Para 8 of my letter No 368 dated 2nd October 1874, try as soon as possible to provide him with an inferior post, and obtain the services of a more efficient man in his place.

5 I beg to take this opportunity of forwarding a resolution of the Cumberm Commissioners, requesting the nomination of a Hospital Assistant, in lieu of the Hospital Apprentice, and to recommend that the rule that Assistants should not be placed in

independent charge of Dispensary may be relaxed in favour of Cumberm, as has lately been done in the case of Mandial (vide G. O dated 8th December 1874 No. 2052)

29/3

I have the honor to be
Sir
Your most obedient Servt.

James Hope
President

JH
D.C.

Financial Department. 31 C 10 33 E

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Coimbatore, dy 20th January 1875. No 24.

Order thereon 17 & 19 Feb 352

In the annexed abstract are compared the Budget Estimates of the Coimbatore Municipality submitted with the above letter, with those for the current year.

14/2

Receipts	1874-75	1875-76
Balance brought forward.	2,038	568
Assignment by Govt	393	607
Rate on houses &c	1,400	1,460
Tax on Vehicles	400	400
Regn of Carts	300	250
Tolls. 2064	1,522	1,415
Fees.	30	30
Fines	80	70
School fees	240	260
	6,403	5,010

Financial Letter from the Municipal Commissioners for Coimbatore dy 20th January 1875. No 24.

To the Chief Secretary to Government.

Sir,

Pursuant to the Rules laid down in Proceedings of Government, Public Works Department, dy 20th December 1870 No 2064, I have the honor to submit the Budget Estimate of the Municipality for the year 1875-76.

2. The Receipts and Disbursements of the current year are estimated as follows:

Balance in hand 1st January 1875	Rs. 2,038-0-0
Assignment by Government	393-0-0
Rate on houses &c	1,400-0-0
Tax on Vehicles	400-0-0
Registration of Carts	300-0-0
Tolls	1,522-0-0
Fees	30-0-0
Fines	80-0-0
School fees	240-0-0
	Rs. 6,403-0-0

3. The Disbursements are estimated as follows:

Establishments	Rs. 1,200-0-0
Buildings & Repairs	1,000-0-0
Bunder Repairs	1,000-0-0
Roads & Repairs	1,000-0-0
Establishments and expenditure connected with Collection from Octroi	635-0-0
	Rs. 4,835-0-0

No 216-

	1874-75	1875-76
	6403	5610
Endowments, &c.	"	"
Contribution from L. Funds	600	1,182
Miscellaneous	25	40
	Rs. 7,028	Rs. 6,232
Charges		
Grant I.		
New Works		
Sany: & Miscellaneous	1,333	150
Repairs		
Communs.	100	250
Sany: & Miscellaneous	150	150
Grant II.		550
Munt. Schools.	864	844
Salary & Result grants	150	150
Contribn for Inspect?	50	54
Grant III		1048
Hospitals	1,311	2,120
Vaccination	135	135
Regn of births & deaths	78	74
Conservancy	4,270	1,200
Grant IV.		
Lighting	230	240
Other purposes	"	"
Grant V.		
Supervision & management	1,057	827
Balance	"	58
	Rs. 7,028	Rs 6,232

The

Dolls & Carts fg £000 - 400 on
an Sand a 2000

35 11

The Budget has been carefully prepared and all the variations are fully explained in the Vice Presidents letter. The observations of Govt. will therefore be confined to one or two points calling for remarks.

The contribution from Local Funds in aid of the Dispensary is put down at Rs 954, while in the Local Fund Budget approved by Govt, a provision of only Rs 800 is made, the increase being based on the remark made in G.O. dy. 20th March 1874. Rs 477. that the proposal to divide the cost of the

Dispensary

Dispensary equally between Local and Municipal Funds seemed fair. A contribution of Rs 230 in aid of the middle class schools at Cumbum is similarly included in the estimated receipts without ascertaining the opinion of the Local Fund Board. The increased contribution on account of the Dispensary will probably not be required as the Govt have already stated in G.O. dated 27th August 1874, No. 42, that they will not object to a Native Hospital Asst being posted to the Cumbum Dispensary should a properly qualified

qualified officer of the Hospital Assistant grade not be available, and under the circumstances now reported the Surgeon General will be directed to post a Native Hospital Assistant in charge at once. The proposal to obtain assistance from the Local Fund Board for Educational purposes cannot be sanctioned and the Commissioners must make other arrangements.

With reference to the Vice President's remarks in paras 4 and 5 of his letter the President is requested to make early arrangements

for

for the efficient management of the Municipal Office by securing the services of a qualified Head Clerk

Statements III and IV need not in future be submitted with the Budget Estimates. They are required for submission with the annual report only. The portion of the Medical Officers pay borne by Govt should be omitted from both sides of the budget.

100 Hds

To.

The President Municipal Commrs Colombo 6
" Public Works Department 16
" Revenue Department 6
" Board of Revenue 14
" Accountant General 6
" Sanitary Commissioner 6
" Surgeon General, Indn Medical Dept 6
" Director of Public Instruction 7
" President of the Local Fund Board Kurunegala 6/13

Desp 3/3

Govt. of 1875 Madras.

Rev.

To

Dated 17 Feb 1875. No. 352
Recd.

Nos. 216-17

Cumbum Irrig. - Rec Estab
Estab of Tem Irrig for 75-6
Zemindar