M.R.O. 1—77,006—8-6-31.

(1) Number of pages 40

(2) Date of repair 22.8.40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 490 Press Misc.

32-33.

Dated 4—3— 1835.

21/22

Not to be folded or roughly handled

Municipal—Budget.

No. 32. Read the following letter from W. McQUHAE, Esq., President of the Municipal Commissions, Madura, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Madura, 21st January 1875, No. 5:—

I have the honor to submit the Municipal Budget Statements of Dindigul for 1875-76, with a Memorandum explaining certain items of the Budget, received from the Vice-President. The Statements having been drawn up in separate loose sheets in the Vice-President's office, they have been prepared here in a book-form.

Explanatory remarks upon Budget of Dindigul Municipality for 1875-76, referred to in letter to the President of the Municipality, dated 7th January 1875.

1. *Statement I.*—The opening balance is Rupees 4,000.

2. RECEIPTS—The probable receipts from rate on Houses, Tolls, Taxes on vehicles, and Registration of carts have been estimated from the actuals of the current year. The total of probable receipts, including the balance of Rupees 4,000, is estimated at Rupees 12,950.

3. *Statement II.*—This Statement shows an estimated expenditure of Rupees 11,120 under the following heads:—

EXPENDITURE.

		Rs.
	Grant I.—Public Works.	
1. New Works—		
(a.)	Communications	1,000
(c.)	Sanitary and Miscellaneous	1,200
2. Repairs—		
(a.)	Communications	1,300
(c.)	Sanitary and Miscellaneous	300
	Grant II.—Education.	
4.	Results Grants	1,000
5.	Contribution to Local Funds for Educational Inspectorate	400
	Grant III.—Sanitation.	
1.	Hospitals and Dispensaries	580
2.	Vaccination	140
3.	Registration	120
4.	Conservancy	2,860
	Grant IV.—Miscellaneous.	
1.	Lighting	1,050
2.	Markets	200
4.	Watering trees and Planting avenues	90
	Grant V.—Supervision and Management.	
1.	Establishment	630
2.	Miscellaneous	250
	Total	11,120

4. Under *New Works*, Communications, Rupees 300 is for opening a new road from the Railway Station to the southern portion of Nahalnaikenputti, where the weekly market is held. Not only will this greatly relieve the narrow main street of Nahalnaikenputti on the market day, but it will afford the most direct communication from the Railway Station to Mertiputti, and all the villages on the road to Madura south of this.

This amount includes compensation for land and the building of two small tunnels needed.

5. Under this item is also included what will virtually be a new road, and in the centre of the town, from Gopalasamoodrum to the Police Station. This, which is now only a lane, is a great thoroughfare, and should be made available for bandy traffic.

6. The largest item under the head of *New Works—Sanitary and Miscellaneous*, is Rs. 800 for a building for a Municipal Office, which has long been felt a necessity. The present location of the Municipal Office is by no means central, and on many accounts inconvenient; we are also paying rent for it.

7. We propose still to improve the narrow lanes as far as we have the means by revetting one or both sides, and gravelling them.

8. Under the head of *Repairs*, Statement II.-A, gives in detail the various items of proposed expenditure.

9. The amount of grant to the Dindigul Dispensary remains unchanged, being just one-fourth of the amount granted to this Institution by the Local Fund Board, Dindigul Circle, and Municipality together.

10. So much satisfaction has been afforded to the residents of Dindigul by the new lamps, and so many petitions have been given to the Commissioners begging for more of these in various parts of the town, that an amount to cover the expense of ten new lamp-posts and lamps has been entered under *Grant IV., Miscellaneous*—1. Lighting.

11. A slight increase is asked for over last year under the head of *Grant V., Supervision and Management.* It was found from the increased amount of writing required of the Municipal Clerk that to insure correctness in the accounts and promptness in preparing and forwarding papers required by the Accountant-General and Deputy-Collector, it would be advisable to give the duty of receiving and remitting of money into the hands of a separate person, and therefore, as a temporary arrangement, the Commissioners allowed the appointment of a Cashkeeper on the salary of Rupees 10 per mensem. A trial of five months has proved the great advantage of the plan.

12. The estimated balance at the end of 1875-76 will be Rupees 1,830.

DINDIGUL,
7th January 1875.

(Signed) E. CHESTER,
Vice-President.

No. 33. ORDER THEREON, 4th March 1875, No. 490.

The Budget Estimates submitted with the above letter are compared below with those for the current year:—

RECEIPTS.

	1874-75.	1875-76.
	RS.	RS.
Balance brought forward ...	2,700	4,000
Assignment by Government.	100	100
Rate on Houses, &c.	1,500	1,500
Tax on Vehicles	650	600
Registration of Carts... ...	400	400
Tolls	5,500	5,000
Fees	200	110
Fines	150	100
Miscellaneous	1,065	1,140
Total ...	12,265	12,950

CHARGES.

	1874-75.	1875-76.
	RS.	RS.
Grant I.—		
New Works—		
Communications ...	550	1,000
Sanitary and Miscellaneous	1,000	1,200
Repairs—		
Communications ...	1,250	1,300
Sanitary and Miscellaneous	...	300
Other items	2,750	...
Grant II.—		
Results Grants	1,000	1,000
Contribution to Local Funds for Inspection.	230	400
Grant III.—		
Hospitals	580	580
Vaccination...	140	140
Registration of Births and Deaths	120	120
Conservancy...	2,740	2,860
Grant IV.—		
Lighting	725	1,050
Other items...	210	290
Grant V.—		
Supervision and Management	730	880
Balance	230	1,830
Total ...	12,265	12,950

2. The opening balance is estimated at Rupees 4,000, while the regular estimates for 1874-75 shown in the last column of Statement II. give the closing balance of that year at Rupees 4,650. The opening balance* of the regular estimate also differs from the actual ascertained closing balance† of 1873-74, (*vide* G.O., dated 17th October 1874, No. 1760). Explanation should be furnished of these differences. The President will also explain fully when submitting future Budgets how the opening balance has been arrived at. The other items of receipt do not show any marked variation.

* Rupees 4,190.
† Rupees 3,588.

3. The Government observe that on the expenditure side it has been found possible to make larger provision for New Works and Lighting than in the current year.

4. The employment of a Shroff, on Rupees 10 per mensem, is approved under the circumstances reported.

Proceedings of the Madras Government, Financial Department, 4th March 1875.

5. The charges for Dawk Bungalows would appear more appropriately under Grant IV. than under Grant V., and Statements III. and IV. need not be submitted with the Budget Estimates. Statement II.-A is not correctly prepared. The column "Amount of estimate" is intended to show the estimated cost of each project; the last column, showing the expenditure proposed for the year.

6. In Statement II.-A, the total of the various items particularized is Rupees 1,000 only, not Rupees 1,300 as shown therein. It is presumed that some work on which an outlay of Rupees 300 is proposed to be incurred has been by oversight omitted in that statement.

7. The attention of Government has been attracted by the large balances which are annually brought to the credit of this Municipality. If a similar large opening balance is estimated for 1876-77, proposals must be submitted for its investment.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commissions, Madura.
" 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, Madura.

Exd. T. O'Connor

15

Govt. of {1875} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Madura,

&c., &c., &c.

Dated March 4th.

Recd. Encl.

G.O., 4th March 1875, No. 490.

MARCH.
Nos. 32-33.

Dindigul Municipality.—Budget Estimate for 1875-76, reviewed.

Statement I. Expected Revenue and Receipts of the Municipal Fund of the Town of Dindigul during the official year 1875-76

	1875-76		
	Detail of minor heads.	Totals of Major heads	Probable Receipts of 1874-75.
1. Balance brought forward.			
(a) Municipal Fund.	4000 " "		
(b) Endowments		4000 " "	4190 " "
2. Assignments and allotments by Government.			
(a) Surplus Pound Fund	100 " "		
(b) Ferry rents.			
&c &c &c.		100 " "	100 " "
		4100 " "	4290 " "
Arrears Current			
3. Rates, Taxes &c.	" " "	" " "	
(a) Taxes on houses (Sec 40)	1500 " "	1500 " "	1500 " "
(b) Taxes on arts &c (" 57)	" " "	" " "	" " "
(c) Taxes on vehicles (" 63)	600 " "	600 " "	650 " "
(d) Registration of Carts (" 73)	400 " "	400 " "	400 " "
(e) Tolls (" 77)	5000 " "	5000 " "	6020 " "
(f) Fees (" 106) 123, 125, 130, 131, 136 bye-laws and Schedule A	110 " "	110 " "	110 " "
(g) Magisterial fines (Sec. 17)	100 " "	100 " "	100 " "
		7710 " "	8780 " "

Statement I - Revenue and Receipts of the Municipal Fund of the Town of Dindigul (Continued). 115

	1875-76. Detail of Minor heads	1875-76. Totals of Major heads	Probable Receipts of 1874-75.
4. Fees in Schools and Training Institutions			
5. Endowments, and Sundry Contributions and Donations			
(a) Hospitals			
(b) Choultries			
(c) Education			
(d) Miscellaneous.			
6. Contributions from Local Funds.			
(a) For Public Works. Communications School buildings &c			
(b) Educational For Training Schools. &c &c &c.			
(c) Miscellaneous. Hospitals &c.			
7. Miscellaneous.			
(a) Rents of Municipal Markets	540 " "		540 " "
(b) Fees in Municipal Slaughter house	200 " "		200 " "
(c) Sale of Sweepings (Sec. 98)			
(d) Private Scavengering			
(e) Sale of materials, tools and plants			
(f) Advances recoverable &c Arrears &c	100 " "		100 " "
(g) Dawk Bungalow fees.	100 " "		100 " "
(h) Grass-rent of the Esplanade &c &c &c	200 " "		230 " "
		1140 " "	1170 " "
8. Advances recoverable.			
(a)			
(b)			
(c)			
		12950 " "	11240 " "

Notes to Statement I.

(1) House and landrates are levied at 5 per Cent.
(2) Taxes on vehicles are levied at the full rate
(3) Carts are registered at half the maximum rates.
(4) Tolls are levied at half the Schedule rates.
(5) License fees are at the rates provided in the bye-laws Sanctioned in the G.O. No. 705 dated 3rd June 1870.

Statement II - Proposed Expenditure from the Municipal Fund of the Town of Dindigul for the official year 1875-76.

	1875-76 Detail of minor heads	Totals of major heads	Probable expenditure for 1874-75.
Grant I (Public Works)			
1 New Works.			
(a) Communications	1000 " "		
(b) Educational			
(c) Sanitary and Miscellaneous.	1200 " "	2200 " "	1560 " "
2 Repairs.			
(a) Communications	1300 " "		
(b) Educational			
(c) Sanitary and Miscellaneous	300 " "	1600 " "	1200 " "
3. Establishment.			
4. Tools, Plant and Contingencies.			
5. Contributions to Local Funds.			
(a) For Road Repairs.			
(b) Do Do Do.			
Total Grant I.		3800 " "	2760 " "
Grant II - (Education)			
1. Training Schools.			
(a) Establishment			
(b) Contingencies			
2. Municipal Schools.			
(a) Establishment			
(b) Contingencies			
3. Salary Grants.			
4. Results Grants.	1000 " "	1000 " "	1000 " "
5. Contribution to Local Funds for Educational Inspectorate	400 " "	400 " "	320 " "
6. Miscellaneous.			
Total Grant II.		1400 " "	1320 " "

Statement IA - Estimate of amounts entrusted to the Municipal Commissioners of Dindigul Sections 15 and 16 for the official year 1875-76.

Name of Institution		Amount of Grant sanctioned	Charges	Deficit on Grant	Surplus on Grant	Remarks.
		2	3	4	5	6
1. Hospitals and Dispensaries						
2. Charities						
3. Educational						
4. Miscellaneous.						

Statement II - Proposed Expenditure from the Municipal

	1875 - 76. Detail of minor heads	Totals of Major heads	Probable expenditure for 1874-75.
Grant III Sanitation and Medical Services.			
1. Hospitals and Dispensaries.			
(a) Establishment	455 " "		
(b) Medicines and Supplies	125 " "		
(c) Diet of patients			
(d) Sundries and Contingencies.		580 " "	580 " "
2. Vaccination.			
(a) Establishment.	120 " "		
(b) Contingencies	20 " "	140 " "	140 " "
3. Registration of Births and Deaths			
(a) Establishment	120 " "		
(b) Contingencies		120 " "	120 " "
4. Conservancy.			
(a) Establishment.	1560 " "		
(b) Sanitary service (Cost of Conser- vancy Carts &c)	1200 " "		
(c) Construction of dust Carts			
(d) Cleansing of tanks, wells and drains	50 " "		
(e) Contingencies	50 " "	2860 " "	2480 " "
Total Grant III.		3700 " "	3320 " "
Grant IV. Miscellaneous, Municipal.			
1. Lighting			
(a) Establishment.	250 " "		

Fund of the Town of Vedigulam &c (Continued)

15

	1875 - 76. Detail of minor heads	Totals of Major heads	Probable expenditure for 1874-75.
Grant IV (continued)			
(b) Contingencies including oil	550 " "		
(c) Lamps, Lamp-posts & freight from Madras.	250 " "	1050 " "	1100 " "
2. Markets.			
(a) Establishment	190 " "		
(b) Contingencies	10 " "	200 " "	210 " "
3. Choultries.			
(a) Establishment			
(b) Contingencies.			
(c) Feeding Travellers			
4 Watering trees and planting avenues.	90 " "	90 " "	90 " "
&c &c &c			
Total Grant IV.		1340 " "	1400 " "
Grant V. Supervision and Management.			
1. Office			
(a) Establishment.	540 " "		
(b) Contingencies	90 " "	630 " "	580 " "
2. Miscellaneous.			
(a) Printing Forms.	50 " "		
(b) Office furniture &c	20 " "		
(c) Pay of a Surveyor and staff			
(d) Temporary Tax Collector			
(e) Office Attender.			

Statement II. Proposed Expenditure (Continued)

	1875-76 Detail of Totals of Minorheads	Majorheads	Probable Expenditure for 1874-75.
Grant V. (Continued)			
(f) Auditor's fees	100 " "		
(g) Law Expenses.	20 " "		
(h) Dawk Bungalow Establishment	60 " "	750 " "	210 " "
Total Grant V.		880 " "	790 " "
Advances recoverable.			
Refunds other than of Current taxes.			
Grand Total.		1120 " "	9590 " "
Balance.			
(a) Municipal Fund.		1830 " "	4650 " "
(b) Endowments.			
Total		1830 " "	4650 " "

Statement IIA - Detail of allotment for expenditure on Public Works estimated to cost Rs 100 or upwards.

Part I. New Works.

No	Project	Amount of Estimate	Past Expenditure	Expenditure in 1875-76.	Remarks.
(a)	Communications.				
1	Road from Nakalnaickenpatti to Railway Station including Compensation for land and two small tunnels.	300			
2	New bridge of three vents on Road from Nakalnaickenpatti to Mortipatti near Site of weekly market where there is now a road dam	180.			
3	Road from Gopalasamoodeem to Police Station including revetment and compensation for land.	300			
4	Bridge on Vengadasubbaiah's lane at junction of Madura Road.	50.			
5	Bridge on Buffaloneiah Street at junction of Madural Road	50.			
	Petty works and reserve.	120.			
		1000			

Statement IIA - Part I, New Works (Continued).

No.	Project	Amount of Estimate	Last expenditure	Expenditure in 1915-16.	Remarks
(b)	Educational				
(c)	Sanitary and Miscellaneous.				
1	Building for Municipal office	800			
2	Stone drains in certain special lanes	150			
3	Latrines.	150			
	Petty works and reserve.	100			
		1200			

Statement IIA, Part II Repairs.

No	Project	Grant Rs.	Remarks.
(a)	Communications		
1	Metal and gravel in Rice Street	100	
2	Revetment on one side of Madura road from Pulney road to Battala = gundu road.	150.	
3.	Revetment Vengadasubbaris lane.	80	
4	Metalling and gravelling Madura road from Pulney road to Battala = gundu road.		
5	Do Do Main road from Mess Bungalow to Madura road.	200	
6	Do Do principal bazaar Street	200	
7	Gravelling Sundry lanes.	120	
	Petty works and reserve	150.	
		1300	
(b)	Educational		
(c)	Sanitary and Miscellaneous.		
	Petty works and reserve.	300	
		300	

Statement II B - Detail of Municipal Establishments.

		No	Salary per Mensem	Salaries per Annum	Totals Major heads
Grant I.	Public Works.				
	Overseers.				
	Maistries				
	Road Coolies				
	Total				
Grant II	Education.				
	Training Schools.				
	Masters.				
	Clerks.				
	Servants				
	Total.				
Grant III.	Sanitation and				
	Medical Services				
	Hospitals and Dispensaries				
	Medical Subordinates.				
	Clerks.				
	Servants				
	Total.				
Grant III (continued)					
2	Vaccination				
	Vaccinators.	1	10 " "	120 " "	
	Peons				
	Total	1	10 " "	120 " "	
3.	Registration				
	Registrars.	1	10 " "	120 " "	
	Peons.				
	Total	1	10 " "	120 " "	
4.	Conservancy				
	Nuisance Inspectors	1	20 " "	240 " "	
	Maistries	1 / 1	7 / 6 " "	156 " "	
	Scavengers	12	4	8 " 648 " "	
	Forties	4	4	" " 192 " "	
	Road Coolies with women to assist	3	7	" " 252 " "	
	Watchers of drinking water tanks	2	3	" " 72 " "	
	Total	24	81	8 " 1560 " "	
Grant IV:	Miscellaneous Municipal purposes.				
1.	Lighting				
	Massalgies	3	7	" " 252 " "	
	Total	3	7	" " 252 " "	

Statement IIB - Detail of Municipal Establishments (Continued)

	No	Salary per Mensem	Salaries per Annum.
Grant IV. (Continued)			
2. Markets.			
Superintendents	1	7 " "	84 " "
Servants (Sweepers)	2	4 8 "	108 " "
3. Do Do Do			
Total	3	11 8 "	192 " "
Grant V. Supervision & Management.			
1. Office			
Managers.			
Clerks	1	25 " "	420 " "
	1	10 " "	
Accountants.			
Peons.			
Tax Collectors &c &c	1	10 " "	120 " "
Total	2	&c	540 " "

Statement III Municipality of Dindigul

Abstract of Deposits Account for 1875-76

			Credited to Municipal Funds	1250	"
Balance brought forward					
Deposits by Appellants			Returned to appellants		
Do by Renters (Toll gate)	1250	" "	Do to Renters.		
Do " Grass.	35	" "	Do to Contractors		
Do as Security by Municipal Servants			Do to Municipal Servants.		
Deposits for the execution of work for which private parties are liable			Work done		
			Returned to parties		
Deposited under Section 55, 76, 79, 122, 143, 149 or bye-laws.			Paid to claimants		
			Balance	35	" "
Total	1285	" "	Total	1285	" "

Statement IV. Municipality of Dindigul

Demand, Collection and Balance Statement.

For 1875-76. Current.

	Demand assessed 1	Collected 2	Remitted on appeal or otherwise 3	Written off as irreconcilable 4	Total of Columns 2.3.4	Balance
Rate on houses &c	1500 " "	1500 " "	" " "	" " "	1500 " "	
Taxes on Arts &c	" " "	" " "	" " "	" " "	" " "	
Tolls	5000 " "	5000 " "	" " "	" " "	5000 " "	
Total	6500 " "	6500 " "	" " "	" " "	6500 " "	

Arrears.

	Balance of old demand 1	Arrears of previous year 2	Total demand 3	Collected 4	Remitted 5	Written off 6	Total Columns 4.5.6
Rate on houses &c	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Taxes on Arts &c	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Tolls	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Total	" " "	" " "	" " "	" " "	" " "	" " "	" " "

President's Office
Madurai
21st January 1875

D. Mc Rae
President

Compiled by
Chin Subbiah
& Clerks

Enclosure
Do a Letter
Dated

From

The President
Municipal Commission
Madura.

To The Chief Secretary
to Government
Fort St George.

Dated 21st January 1875.

Budget Statement of
the Dindigul Municipality
for 1875-76.

Memo

Number (Increase)
between a large balance
for 3 successive years
72-3, 73-4, & 74-5:
and the least least Rd.
equal (as it were) Duty
is that the increase
equal to the realized
of the three years
balances' Rd be invested.

In the report for 1873-74 the
opening balance for is shown at
Rs 5176.

and the estimate
of expenditure for 1875-6
attend accordingly.
Whence the case will
be thus:- actual balance
an estimate year
after year, of expenditure

275

with reference to the remarks
of H.E. the Governor it is
submitted that it does not
appear that the actual
balances increase every
year though it is always
in excess of the estimate.
The drafts points out a
discrepancy between the
actual closing balance for
1873-74 as shown in
two different accounts
viz Rs 4190 and Rs 35588
but both of these are less
than the actual balance of
1872-73 viz Rs 4644.
Again the closing balance
of 1874-75 and the opening
balance of 1875-76 are
firm at different
figures in different
statements
namely Rs 4650 and
Rs 4000. These however
are only estimates. The closing
balance for 1875-76 is
estimated at Rs 1830.

1912

equal to receipt (including the opening balance of the former year) leave a large excess, year after year, of income over expenditure: - in other words, ~~year after year~~ a large sum lies in the treasuries for which they have no return - Mr O'Brien that this cannot be allowed to continue indefinitely & that after having ~~year~~ 2 years Despatch with para added

allowing it for 3 years, we have allowed it for sufficient time.

21/2

No 5

President's Office
Madurai.
21st January 1875.

From

W. McDuhae Esquire
President, Municipal Commissions
Madurai.

To

The Honorable D. F. Carmichael
&c Chief Secretary to Government
Fort St George.

Sir,

I have the honor to submit the Municipal Budget Statements of Dindigul for 1875-76, with a Memo explaining certain items of the Budget, received from the Vice President. The Statements having been drawn up in separate loose sheets in the Vice President's office, they have been prepared here in a book form.

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

J McDuhae
President

7. We propose still to improve the narrow lanes as far as we have the means by revetting one or both sides, and gravelling them.

8. Under the head of Repairs Statement II A gives in detail the various items of proposed expenditure.

9. The amount of grant to the Dindigul Dispensary remains unchanged being just one fourth of the amount granted to this Institution by the Local Fund Board, Dindigul Circle, and Municipality together

10. So much satisfaction has been afforded to the residents of Dindigul, by the new lamps, and so many petitions have been given to the Commissioners begging for more of these, in various parts of the town that an amount to cover the expense of ten new lamp posts and lamps has been entered under Grant IV — Miscellaneous 1. Lighting

11. A slight increase is asked for, over last year, under the head of Grant V Supervision, and management. It was found from the increased amount of writing required of the Municipal Clerk that to insure correctness in the accounts, and promptness in preparing and forwarding papers required by the Accountant General, and Deputy Collector it would be advisable to give the duty of receiving, and remitting of money into the hands of a separate person, and therefore as a temporary arrangement, the Commissioners allowed the appointment of a Cash Keeper on the salary of Rs 10 (ten) per mensem. A trial of five months has proved the great advantage of the plan

12 The estimated balance at the end of 1875-76 will be Rupees 1830

Edward Chester
Vice President

DINDIGUL
7 JAN 75
MUNICIPALITY

Dindigul Jan'y 7th. 1876.

Enclosure
In D.O. Letter
Dated
From
Vice Chairman
Municipal Commissioners
Madura
To
The Chief Secretary
to Government
Fort St George

Dated 21st January 1875

No 5

Explanatory Memo

D.O. January 75

315

Explanatory remarks upon Budget of Dindigul Municipality for 1875-76 referred to in Letter to the President of the Municipality, dated January 7th 1875

31

Statement I 1. The opening balance is Rupees 4,000

Receipts 2. The probable receipts from Rate on houses, lands, taxes on vehicles and registration of Carts have been estimated from the actuals of the Current year. The total of probable receipts including the balance of Rupees 4,000 is estimated at Rupees 12950.

Statement II. 3. This Statement shows an estimated expenditure of Rupees 11,120 under the following heads.

Expenditure

			Rs	a	p
		Grant I Public Works.			
1		New Works	1,000	"	"
	(a)	Communications	1,200	"	"
	(c)	Sanitary and miscellaneous			
2		Repairs	1,300	"	"
	(a)	Communications	300	"	"
	(c)	Sanitary and miscellaneous			
		Grant II. Education	1,000	"	"
4.		Results grants			
5		Contribution to Local Funds for Educational Inspectorate	400	"	"
		Grant III Sanitation			
1		Hospitals and Dispensaries	580	"	"
2		Vaccination	140	"	"
3		Registration	120	"	"
4		Conservancy	2860	"	"

Grant IV Miscellaneous

1	Lighting	1050	-	-
2	Markets	200	-	-
4	Watering trees, and planting avenues	90	-	-
	G V Supervision, and Management			
	Establishment	630	-	-
2	Miscellaneous	250	-	-
		1120	-	-

4 Under New Works, Communications Rs 300 is for opening a new road from the Railway Station to the Southern portion of Mahalnaikenputti where the weekly Market is held. Not only will this greatly relieve the Narrow main Street of Mahal-naikenputti on the market day, but it will afford the most direct Communication from the Railway Station to Mertuputti, and all the Villages on the road to Madura South of this.

This amount includes Compensation for land and the building of two small tunnels needed.

5. Under this item is also included what will virtually be a new road, and in the Centre of the town, from Gopalasamoodrum to the Police Station. This which is now only a lane, is a great thoroughfare, and should be made available for bandy traffic.

The largest item under the head of New Works Sanitary and Miscellaneous is Rupees 800 for a building for a Municipal office, which has long been felt a necessity. The present location of the Municipal Office is by no means Central and for many accounts inconvenient. We are, also -

35 5 9

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commissioner, Madura, dated 21st January 1875 No 5.

Order thereon - 4th March 1875, No 490.

The Budget Estimates submitted with the above letter are compared below with those for the current year.

Receipts.	1874-75	1875-76.
Balance brought forward	2,700	4,000
Appropriable by Govt	100	100
Rate on houses &c	1,500	1,500
Tax on Vehicles	650	600
Registration of Carts	400	600
Tolls	5,300	5,000
Fees	200	110
Fines	150	100
Miscellaneous	1065	1140
	12,265	12,950

The Continuance of Tolls was allowed last year pending the receipt of the Report -

Charges

Charges	1874-75	1875-76
Grant I		
New Works		
Communications	550	1,000
Sanitary & Miscellaneous	1,000	1,200
Repairs		
Communications	1,260	1,300
Sanitary & Miscellaneous	"	300
Other items	2750	"
Grant II		
Results Grants	1,000	1,000
Contribn to Local funds for Inspection	230	400
Grant III		
Hospitals	580	580
Vaccination	140	140
Registration of births & deaths	120	120
Conservancy	2740	2860
Grant IV		
Lighting	725	1050
Other items	210	290
Grant V		
Supervision & Management	730	880
Balance	230	1830
	12265	12950

2. The opening balance is estimated at Rs 4,000; while the regular estimates for 1874-75 shown in the last column of Statement II gives the closing balance of that year at Rs 4650. The opening balance of the Regular Estimate also differs from the actual ascertained closing balance of 1873-74 (vide G.O. 17 Oct. 74 Rs. 1760) — the Explanation for which is furnished by the President will also explain fully when submitting future budgets how the opening balance has been arrived at. The other items of receipt do not show any marked variation.

3. The Govt observe that on the Expenditure side, it has been found possible to make larger provision for new works and lighting than in the current year. The

× Rs 4,190

○ Rs. 3588

New balance increased (as it appears) every year - & is now 34 per ct. of the Expenditure. As a rule, balances should annually recur at the same figure and be invested: an increasing balance means (generally) that the Executive expenditure is not keeping pace with the increase of the amount after investment.

4. The employment of a chuprassy on Rs 10 per mensem is approved under the circumstances reported.

5 The charges for Dawk Bungalows, would appear more appropriately under Grant IV than under Grant V and Statements III and IV need not be submitted with the Budget Estimates. Statement II A, is not correctly prepared. The column "amount of Estimate" is intended to show the Estimated cost of each project; the last column shewing the expenditure proposed for the year.

6. In Statement II A, the total of the various items particularized is

A

I would call attention to this, - state the closing balance for each of the years - & let it appear if any of them which cannot be disposed of allowed

and that if there is a large amount balance for 1876-7 it must be applied, either directly or indirectly to reduce taxation

14/2

3956

Rs 1000 only, not Rs 1300 as shown therein. It is presumed that some work on which an outlay of Rs 300 is proposed to be incurred has been by oversight omitted in that statement.

H
6/2

The attention of Govt has been attracted to the large balances which annually brought to the credit of this Municipality. If a similar large opening balance is estimated for 1876-77 proposals must be submitted for its investment

H
1/3

The balance is only stated at Rs 1000 - it may be much less. But the municipality expect, I think, always to have a balance of Rs 2000 at the least. & that the excess is trifling.

J D L

To
The C.M. Comr
Madura
P.W. Secty
Revenue Dept
Board of Revt
Acctt General
Sanitary Commr
Surg. Genl. I. M. Dept
Director of P. Instn
Pres. L.F. Boards
Madras.

Read 12/5

1000
2000

Govt. of Madras. 1875

F. Dis. 964

Final

To

Dated 4th Mch 1875, No. 490.
Recd.

Nos. 32-33.

Dindigul Survey. Rud.
- Govt Order for 1875-76,
received -