

Local & Munl. (1896) Department.

PRINTED.

G.O., No. 666 M

DATED 14th April 1896

[Despatch Abstract.]

Cantonments.

Reviewing the budget estimates of the --- of St.
Thomas' Mount, Pallavaram, Coonamallee, Vizianagram and Wellington
for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Account

Account. Cantonment

Ootacamund,

No. 72 B ✓

15 January 1896

From

The Lieutenant-General COMMANDING the FORCES, Madras.



To

The Chief Secretary to the Government of Madras

Sir,

With reference to O. G.

1. 2083 M. (Local and Municipal Department) dated 12 December 1895, I have the honor to forward for the sanction of Government the Budget Estimates of the Cantonment funds of the marginally noted Station for the year 1896-97.

ENCLOSURES.

W. Thomas's Mount
in annex
and
Mullington.

2. The question regarding the amount likely to be required as grants in-aid for Cantonment hospitals is at present under the consideration of the Principal Medical Officer Madras Command, and the distribution on this account to the above Cantonment will be

-Colonel,

counts.

Thomas.

will be intimated to you as early
as possible.

I have the honor to be
Sir

Your Obedient Servant

S. S. Holland Colonel
Asst. Quarter Master General
For Lieutenant General Commanding
the Forces, Madras (on tour)
A. M. R. D. M.

Account
Cautions

No. $\frac{4}{34}$

URGENT.



OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,
Madras Command,
Madras, the 18 of January 1896.

Forwarded.

2. Attached are extracts from this
office letter No. 7184 dated 20 November 1895 to
the deputy Assistant General, Madras Command,
reporting on the Budget estimates referred to.

Through

The Assistant General
with the Govt. of Madras.

To

The Chief Secretary to the Govt. of Madras.

L. S. Panyu

At. Colonel,
Controller of Military Accounts.

From

The Controller of Military Accounts,
Madras Command.

To <sup>Through the Accountant General, with
the Govt. of Madras.</sup>
The Chief Secretary to the
Government of Madras
Fort Saint George.

No. $\frac{4}{34}$

Dated. 18 }
Received } January 1896.

Enclosure. 20

To S. Knobel estimates of
Cantonment Funds for
1896-97.

34
203 mof 26

No. 7/874

10
98

From

The Controller of Military Accounts,
Madras Command,

To

The Deputy Assistant General
Madras Command.

Madras, the 20th of November 1895.

Sir,

With reference to your letter noted in the
margin, I have the honor to
offer the following remarks
on the several Cantonment
Budget estimates for the
Year 1896-97 Submitted herewith:—

Pakkasam

Receipts (a) Owing to the tax upon houses
having been raised by $2\frac{1}{2}$ per cent, the
income derivable in this account next year
is estimated at Rs 1800 ~~next year~~ against
Rs. 1000 the amount sanctioned
for the current year.

(b) The sum of Rs 1000 estimated

on account of "taxes on trades and professions" is based on the revised estimate (Rs 160) of the current year which is Rs. 164.10. more than the sanctioned estimate of the year.

(c). An increase of Rs 40 over the sanctioned figure of Rs 180 for the current year is anticipated next year under "miscellaneous including taxes on horses and carriages". The actuals of 1894-95 amounted to Rs 211.

(d). Rs. 100, the revised estimate of the current year, is proposed for the next year on account of "demand or warrant cost". The actuals for 1894-95 amount to Rs 46 and those for the first six months of 1895-96 to Rs 30. Nothing was sanctioned on this account for the current year.

(e). The estimated receipts on account of "fines, fines and forfeitures" under "Police" are expected to realize Rs. 300. which is Rs 100 more than the figure

11/8
for the current year. The estimate is based on the actuals of 1894-95 (Rs. 304).

(f). Under "unclaimed property" "Police" Rs 20 is estimated for the next year, which is based on the revised estimate of 1895-96. Nothing was sanctioned on this account for the current year and there was no expenditure during 1894-95.

+ (g). The income under "miscellaneous, including cattle pound receipts" under "Police" is given at Rs 250, which is based on the revised estimate of this year (Rs 250) and the actuals of 1894-95 (Rs 254). The estimate of the current year is Rs 230.

(h). Rs 150 is anticipated to be realized on account of "sales of manure" under "minor department" against Rs 85 the sanctioned estimate of this year and the actuals of the past year. The estimated figure is apparently based

On the Revised estimate of 1895-96.

(17) Rs 200 is estimated for the next year on account of "Sales of fruit, grass etc" under "Miscellaneous". The figures in the sanctioned and the Revised estimates on this account for the current year are Rs 155 and Rs 200 respectively.

(18) Rs. 50, the Revised estimate of the current year, is repeated for the next year for "Sales of trees". "Miscellaneous". There were no receipts during 1894-95. The sanctioned figure for 1895-96 is only Rs. 14, but the actuals for the first six months of 1895-96 amount to Rs 36.

(19) Under "Quarrying stones"—"Miscellaneous"—the Revised estimate figure for the current year (Rs 150) is proposed for the next year against Rs 160 sanctioned for 1895-96. The estimated figures

might be raised to Rs 200 with reference to the actuals of 1894-95 (Rs 208) and those of the first six months of 1895-96 (Rs 96).

(20) For "Stamping weights and measures" under "Miscellaneous" nothing is estimated to be realized during next year. The sanctioned and the Revised estimate for 1895-96 and the actuals for the first six months of that year are Rs. 40. It is explained that the contract for stamping weights and measures is let out biennially and consequently there will be no receipts under this head next year.

Expenditure

(a) Rs 75 is estimated for the next year on account of "Refund of taxes—Revenues" which is based on the Revised estimate for the current year (Rs 75).

(b) Under "General administration and accounts" "contingencies" Rs 80 is estimated for the next year, against Rs 60 the sanctioned and revised estimate for the current year. The actuals for 1894-95 amount to Rs 68. It is explained that this increased provision is necessary for binding a considerable number of records during next year.

(c) Under "Medical contingencies" Rs 100 is estimated for the first time. It is explained that this amount is urgently required for the Hospital garden. But this amount should more appropriately appear in the Cantonment Hospital estimate. No provision was made on this account in previous years.

(d). Rs. 1425 is estimated for the next year ~~on account of~~ against Rs 1680 the sanctioned and revised estimate

for the current year. The actuals for 1894-95 amount to Rs 1604. This reduced provision, it is explained, is owing to a contractor having engaged to carry out the whole of the conservancy efficiently at Rs 119 per mensem.

(e) For "planting trees" under "Miscellaneous" Rs 100 is estimated for the next year. Nothing was sanctioned or entered in the revised estimate for the current year. The actuals for 1894-95 amount to Rs 126.

(f) No provision is made for "Petty establishments" and "Removing prickly pear" under "Miscellaneous". The sanctioned and the revised estimates for the current year are Rs 20 for the former account and Rs 50 for the latter. The actuals for 1894-95 amount to Rs 7 and Rs 50 respectively.

(g) Under "Miscellaneous" for "Miscellaneous unforeseen charges" Rs 100 is estimated for the next year against Rs 20 the sanctioned

and the revised estimates for the current year. The actuals for 1894-95 amount to Rs 49. It is explained that this increased provision is made to meet the cost of repairing culverts, wells, &c.

(h) Under "Public works" for "lighting Roads" Rs 1300 is estimated for the first time. It is explained that this sum is required for providing 50 lamp posts and lighting them for a year. It is stated that there is not a single lamp post at present in the Cantonment. On the other hand nothing is estimated on account of "original works."

(i) Under "Maintenance & repairs" for "roads and drains" Rs. 1016 is estimated for the next year against Rs 64 the sanctioned and the revised estimate for the current year. The actuals

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for 1894-95 amount to only Rs 10. It is explained that this large amount is required for mending the roads and drains in the Bazaar as they have been neglected for some time past.

(j) Under "Maintenance and repairs" for "Latrine carts" Rs 10 is estimated for the next year. Nothing was sanctioned on this account for the current year. There was no expenditure during 1894-95 on this account.

The necessity for this provision is not explained.

(k) Under "Maintenance and repairs" for "Latrines, receptacles and bridges" Rs 100 is estimated for the ensuing year against Rs. 50 the sanctioned and the revised estimate for 1895-96. The actuals for 1894-95 amount to Rs. 50. It is explained that this increased provision is made for repairing the culverts throughout the Cantonment which had not been repaired

Account of a corporal having been appointed as an Inspector.

(c) Owing to improvements in the water works, a sum of Rs 500 is estimated for laying of pipes against Rs 200 for the current year.

(d). The work in connection with drainage in the bazaar is estimated to involve a special outlay of Rs 600 on the public works, but no details of the amount have been given. This fund is self supporting and expects to close with the balance of Rs. 206.

Poonamallee

Receipts

The estimated receipts from local sources are the same as those sanctioned for the current year.

Expenditure

(a) Rs 144 is estimated under "Public works" for building a latrine for Hospital Servants and Rs 500 under "Maintenance and repairs" for placing roads, drains, and latrines in a proper state of repair.

But the necessity for the provision has not been explained, neither have details of the figures been furnished. A grant-in-aid of Rs 394 is required for next year. No grant-in-aid was sanctioned this year.

Vijayanagar

Receipts

(a) Rs 1000 is estimated on account of "Taxes upon houses" - "Assessed Taxes" against Rs 900 the sanctioned and ^{the} revised Estimate for 1895-96. The actuals for 1894-95 were Rs 580. This larger revenue is owing to increased tax on houses.

(b) Under "Assessed taxes" "miscellaneous including taxes on horses and carriages" Rs 400 is estimated for the next year against Rs 400, the sanctioned and ~~the~~ revised estimate for the current year. The decrease is explained to be due to a reduction of the number of vehicles belonging to civil officers having left the Cantonment.

Expenditure.

(a) Under "Minor department" provision is made for 2 additional sweepers at Rs 3 each per mensem for Iron Latrines purchased in 1894-95.

Under "Public works" Rs 200 is provided for an Iron Roller proposed to be purchased during next year, as there is no such roller at present in the

Cantonment.

This Cantonment Fund requires ~~no~~ no grant-in-aid from Government and expects to close with a credit balance of Rs 848.

Saint Thomas Mount.

Receipts.

(a) The amount expected to be realized on account of "taxes upon houses" under "Assessed Taxes" is Rs 5100 against Rs 2600 for the current year, the increase is explained to be due to more accurate collection of taxes and to the enhancement of the house tax by $2\frac{1}{2}$ percent.

(b) The revenue anticipated under the other minor heads of "Assessed Taxes" is greater than the amount estimated for the current year but less than the actual

for 1894-95 because the latter include a large amount of arrears collected during that year.

(c) The amounts provided for the several heads under "Police" and "Minor departments" and for "Sales of timber, grass, &c" and "Sales of trees" under "Miscellaneous" appear to have been based on the actuals

for 1894-95 and with the exception of the item "Fees, fines and forfeitures" under "Police" (where the amount estimated is Rs 500 against Rs 350 for this year) approximate the provision for the current year.

Expenditure

(a) The amounts estimated for establishments under the heads "collection of revenue" and "General administration and

1913
accounts" are Rs 336 and 240 against Rs 720 and 252 respectively sanctioned for the current year, the decrease being due to revision of establishment.

(b) Consequent on the above, a gratuity of Rs 200 under the head "Superannuation" is proposed for the 2 clerks reduced.

(c) A large provision of Rs. 2103 is made under the head "Medical" as a contribution to the Cantonment Hospital in view to meeting the entire estimated cost of that hospital. No details for this amount have been furnished to enable this office to form an opinion as to whether that amount is actually required. The item should however be expunged, as the question of provision for cantonment

Hospitals in cantonment Fund estimates has
not yet been settled.

(d) Rs 1665 and Rs 666 have been provided
for 10 carts with pair of bullocks each
and for four pairs of bullocks respectively
under the head "Minor departments"
against Rs 1710 and 684 estimated for
the current year, the decrease being due to a
contract having been concluded at Rs 13-14-
per mensem for a pair of bullocks instead
of Rs. 14-4- which is the present rate.

(e) The sum of Rs 1000 estimated
for buildings under "Public works" is
for the provision of a market for the
Mumt division of the cantonment
where none exists at present. The
Secretary, cantonment committee, explains
that the proposal, if sanctioned, will

meet the wants of the European inhabitants,
native troops and about one-third of
the native inhabitants and that this
expenditure will bring in some revenue
from the stalls.

(f) Rs 700 is estimated to be required
for "other works" under the head "Public works",
but it is not practicable to state whether
a provision to this extent is necessary. It
may be remarked that a large amount
(Rs 1250) will probably be expended during
the current year.

(g) The current year's Estimate of Rs 300
for roads under "maintenance and repairs"
has been raised to Rs 2000 for next year.
This amount is stated to be required as the
cantonment roads have been long neglected

through want of funds and are badly in need of repair.

(b) Rs 100 is estimated for "other work" - wells and tanks "under" maintenance & repairs" ^{deepening} to meet the cost of repair and ~~deepening~~ of wells and tanks in the hot weather. The closing balance of this Fund on 31st March 1896 is given at Rs 112. If the grant-in-aid of Rs 85 stated to be required is deducted therefrom, the amount will be reduced to Rs 27, to which he added the sum of Rs. 2,103, referred to in remark (c) under "Expenditure," the total balance on hand on 31st March 1896 will be Rs 2130.

I might here observe that the

Remark made by the Secretary, Cantonment Committee, in his memo of explanation of variations dated 14 August 1895 that the cost of providing iron receptacles and conveyance carts for latrine troops should not be debited to local funds, is not borne out by Government of India letter No. 910 M.O. of 25 March 1895 wherein it was decided that the provision of latrines and latrine appliances &c is a charge against Cantonment Fund.

2. With reference to the above remark, the aid required from the state by the Cantonment Fund of this Presidency will amount to Rs 2074 against Rs. 2361, sanctioned for the current year, as shown in the margin.

P. K. Avaram	434	801	
Perkington	nil	nil	
Pronamalles	394	nil	
Vizianagram.	nil	nil	
x x x	x	x	
x x x	x	x	
x x x	x	x	
St. Thomas Mount	nil	nil	
			Rs. 2074
			Rs. 2361

Controller's office
Madras, the 18th January 1896

Sd/-
By Examiner
Superintendent, Central Branch

URGENT.

No.

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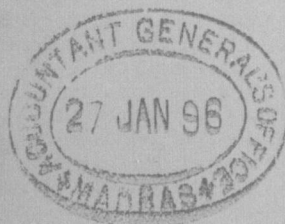
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OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,

Madras Command,

Madras, the 27th of January 1896.

De rmt
Contonment



Forwarded for information with reference to
the office memo No 4/34 Dated 18 January 1896.

(Favor of return requested)

27/1

L. J. Panyer

Lieut-Colonel,

Controller of Military Accounts.

Through the Accountant General
with the Govt. of Madras.

To

The Chief Secretary to the
Govt. of Madras.

12

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This is acknowledged with effect.

From
The Controller of Milly. Accounts,
Madras Command.
To
The Chief Secretary to the
Govt. of Madras,
Fort Saint George.

No. 53

Dated, 27th } January 1896.
Received

Enclosure 5.

Returned
File 2621/96

Forward letter from D.A.G. Madras Comd,
Furnishing information on
points noticed by the Controller
in Wellington Cantonment
Budget estimate.

Budget DEPARTMENT.

Fort St. George,

Accountant-General's Office,

24 February 1896.

No. 544

Local & Municipal Dep

CURRENT No. 703 M

From

J. C. Harrison Esq^r.,

Offg. ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,
Local and Municipal Department,
Fort St. George.

SIR,

I have the honour to forward the accompany-
ing Budget Estimates for 1896-97 of
(1) the Cantonment Funds of St. Thomas
Mount, Pallaveram, Poornamallee, Wellington
and Vizianagram and (2) the Cannanore,
Trichinopoly, Quilon and Bellary Military
stations.

(2) These Estimates have been received from
the Lieutenant General, Commanding the
forces, through the Controller of Military

Accounts

accounts together with his reports.

3.) I have examined the figures entered in the estimates of the five Cantonment funds which alone are dealt with by me, and beg to offer the following remarks thereon. I have further attached a slip to each estimate giving the actual receipts of the first 9 months of the current and past years and have corrected the actuals of 1894-95 and the balances to correspond with my books.

4.) The actuals of 1894-95, the Budget and the proposed Revised Estimates of the current year and the Budget Estimate for the ensuing year are brought out for each fund in the following table in which also are given the opening and closing balances.

St. Thomas Mount.

	Opening Balance	Receipts	Government grant	Total	Charges	Closing Balance
Accounts 1894-95	2161	9373	"	11534	7039	4495
Budget Estimate 1895-96	1512	6364	"	7876	6736	1140
Revised Estimate 1895-96	4495	6364	"	10859	8211	2648
Budget Estimate 1896-97	2648	9400	85	12133	11700	433

Tallavaram.

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	Opening Balance	Receipts	Government grant	Total	Charges	Closing Balance
	Rs	Rs	Rs	Rs	Rs	Rs
Accounts 1894-95	170	2826	844	3840	2984	856
Budget Estimate 1895-96	855	2274	801	3930	3462	468
Revised Estimate 1895-96	856	3142	801	4799	3517	1282
Budget Estimate 1896-97	1282	3420	800	5502	5285	217
<u>Poonamallee</u>						
Accounts 1894-95	364	1959	"	2323	2093	230
Budget Estimate 1895-96	"	2011	"	2011	2011	"
Revised Estimate 1895-96	230	2011	"	2241	2011	230
Budget Estimate 1896-97	230	2011	394	2635	2635	"
<u>Wellington</u>						
Accounts 1894-95	830	6794	228	7852	6641	1211
Budget Estimate 1895-96	244	7180	"	7424	6955	469
Revised Estimate 1895-96	1211	7680	"	8891	6982	1909
Budget Estimate 1896-97	1909	6815	"	8724	8518	206
<u>Vizianagram</u>						
Accounts 1894-95	728	1787	"	2515	2442	73
Budget Estimate 1895-96	328	2120	"	2448	1875	573
Revised Estimate 1895-96	73	2120	"	2193	1875	318
Budget Estimate 1896-97	318	2170	"	2488	2140	348

(5) I have not been able to verify the sanctioned Budget figures for the current year as they have not been furnished to me.

St. Thomas Mount.

Receipts

(6) The transactions of the past year already exceed the Budget expectation. The actual balance to credit of the fund on

31st April 1895 amounted to Rs 2983 over the expectation. The Revised Estimate thus agrees with the actual closing balance of Rs 4495 on the 31st March last. The receipts of the first 9 months of the current year amounted to Rs 7124 against Rs 7050 in the corresponding months of last year. The proposed Revised Estimate has thus been already exceeded. The receipts 1894-95 which amounted to Rs 9373, it is alleged, included arrears on account of taxes. But I see no reason from the figures available for the current year why the Revised Estimate should not be raised to Rs 8400 allowing about Rs 1000 for arrears collected in the last 3 months of the past year. The increase if approved will have to be made under Assessed Taxes (Rs 1850) and Police (Rs 193). The provision under Land Revenue should be expunged as no receipts have been booked in

in past years.

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(7) The estimate for next year provides for an increased percentage of taxation from 5 to 7½. In view of this and the actuals of the past and current years, I would raise the estimate under Assessed Taxes by Rs 1500.

Charges (8) The Revised Estimate under Refunds should be raised to Rs 100 with reference to the actuals of the current year. The Budget Estimate for next year takes credit for a saving of Rs 396 owing to reduction of establishment counterbalanced by a liability of Rs 200 for payment of gratuity to the retiring members of the establishment. On the other hand, the estimate provides Rs 2103 for contribution to the Hospital against Rs 600 in the Revised Estimate of the current year and Rs 1100 for

new market and for wells and
parks.

(9) If my suggestions are approved,
the estimates of this fund will stand
as follows, and there will be no
necessity for sanctioning the grant
of Rs 85 applied for.

	Opening Balance	Receipts	Total	Charges	Closing Balance
Revised Estimate 1895-96	4495	8400	12895	8281	4614
Budget Estimate 1896-97	4614	10875	15489	11700	3789

Tallavaram

(10) The accounts of this fund for 1894-95
closed with the balance anticipated in the
Revised Estimate of that year.

(11) The Revised Estimate for demand
or warrant cost should be reduced
to Rs 70 as the receipts of the
first-

Receipts

9 months of the current year amounted to
Rs 54 only. The Budget for next year may
also be taken at this figure. The Police receipts
may be reduced by 50 in the Revised
Estimate with reference to a fall in the receipts
of the first 9 months. The provision of 20 in
the Budget Estimate for next year under
Unclaimed Property may be left out as the
credit in the current year was due to
special circumstances which may not recur.

As in Saint Thomas Mount, the estimate for
next year provides for raising House Tax from
5 to 7½ per cent.

Charges (12.) The Revised Estimate under Refunds
should be raised to Rs 1250 with reference to
available actuals. The excess in the Budget
Estimate for next year provides for large outlay
on roads and drains and for lighting ^{the} streets.

(13) The estimates as revised by me will be
as follows. The grant required from
Government

Government in 1896-97 is Rs 763 only.

	Opening Balance	Receipts	Govt. Grant	Total	Charges	Closing Balance
Revised Estimate 1895-96	856	3062	801	4719	3567	1152
Budget Estimate 1896-97	1152	3370	763	5285	5285	.

Poonamallee.

(14) The closing balance of 1894-95 exceeded by Rs 230 the expectation in the Revised Estimate of that year.

(15) The Revised Estimate under Assessed Taxes (Taxes on Trades and Professions) should be reduced by Rs 100. The same deduction may be made in the estimate for next year. On the other hand, the Revised and Budget under Miscellaneous Sale of fruit press &c require to be raised by Rs 100. Sufficient reason does not apparently exist for providing Rs 25/- under Other deposits and Advances. This item may therefore be excluded.

(16) The estimate for next year includes Rs 500/- for repairing roads and drains

Charges

(17) The estimates as above revised will stand as follows and the grant required from Government for 1896-97 will be raised from Rs 394 to Rs 444.

	Opening Balance	Receipts	Govt. Grant	Total	Charges	Closing Balance
Revised Estimate 1895-96	230	1986	.	2216	2011	205
Budget Estimate 1896-97	205	1986	444	2635	2635	.

205 #1 5 5 5 1 5 5

Wellington

(18) The result of the transactions in 1894-95 was better than the expectation in the Revised Estimate of that year by a sum of Rs 967.

Receipts (19) With reference to the actuals of the past and current years, I would raise the Revised and Budget under Assessed Taxes (House Tax and Miscellaneous) by Rs 200. For the same reason, I would raise the Revised under Police by Rs 300 and the Budget by 150.

* Fee, Fines & forfeitures 250
Miscellaneous 50
@ Fee, Fines & forfeitures 100
Miscellaneous 50

Charges (20) The Revised and the Budget under Refunds may each be reduced to Rs 40, which

is also the average for the past three years.
 The estimate for next year provides for an increase of establishment (Joties and Sweepers), and for lotter drainage works in the bazaar.

21.) The modifications suggested by me will give the following figures.

	Opening Balance	Receipts	Total	Charges	Closing Balance
Revised Estimate 1895-96	1211	8180	9391	6922	2469
Budget Estimate 1896-97	2469	7165	9634	8458	1176
28	5	5	5	5	5

Vizianagaram

22.) The closing Balance of 1894-95 of this fund fell below expectation in the Revised Estimate by Rs 205.

23.) Under Assessed Taxes, I would reduce the Revised and the Budget by Rs 100 the reduction being warranted by the actuals of the past and current years.

24.) The charges in 1894-95 included large outlay on latrines and Dustbins. The estimate for

Receipts
 * House tax 50
 Miscellaneous 50

Charges

for next year provides Rs 100 for an iron roller
 (25) As revised above, the estimates will be as follows

	Opening Balance	Receipts	Total	Charges	Closing Balance
Revised Estimate 1895-96	73	2020	2093	1875	218
Budget Estimate 1896-97	218	2070	2288	2140	148
28	5	5	5	5	5

26.) In connection with the form in which these estimates are now submitted by the Cantonment Committees, I beg to suggest for the approval of Government the following modifications.

- 1) Instead of a single sheet for receipt and expenditure, it will be well to have one for receipts and another for expenditure, explanatory remarks being written on the 2nd page and the figures on the first. There will then be no need for a covering letter.
- 2) Totals should be given for each major head of receipt and charge and
- 3) A column may be opened for exhibiting

the average of the past three years under the
more fluctuating items of receipts and charges

I have the honor to be,
Sir,

Your most obedt. servant,

W. Maris
Offg. Accountant General.

Dec
24.2

Local & (189) DEPARTMENT. Dept.

From CURRENT 703M

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secy to Govt
Local and Municipal Dept.

Dated

Received

No.

Subject.

Forwarding with remarks
the Budget Estimates for 1896-97
of certain Cantonment Funds
and certain military stations
in this Presidency

Accts. Authr
Budget Est

OFFICE OF THE CANTONMENT COMMITTEE,

SAINT THOMAS' MOUNT,

30th August 1895

No. 238.

From

THE

President

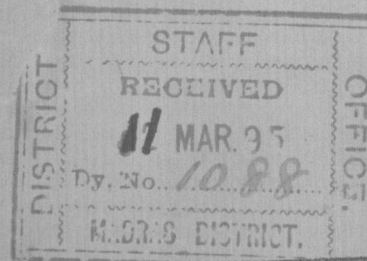
CANTONMENT COMMITTEE,

Saint Thomas' Mount

FORM 25 C.

Accounts of Receipts and Expenditure of the Poonamallee Cantonment

RECEIPTS. from 1 st April 94 to 28 th February 1895									
Assessed Taxes.									
House Tax	682	6	1						
Licenses on Trades or Professions	301	8							
Miscellaneous (including Tax on Horses and Carriages)	148	4		1132	2	1			
Police.									
Fees, Fines and Forfeitures	71	13							
Miscellaneous (including Cattle Pound receipts)	174	5	9	246	2	9			
Minor Department.									
Sanitation									
Conservancy Tax and Fees	110								
Sale of Manure, &c.	21	8		131	8				
Miscellaneous.									
Contribution (including grants-in-aid from Government)									
Sale of Fruit, Grass, &c.	216	6	3						
Miscellaneous				216	6	3			
Estimated Collection for March 1895							188		
Total Receipts				1914	3	1			
Opening Balance				364	9				
Grand Total				2278	12	1			



POONAMALLEE,

9th March 1895

Charge of Collectio
Rates and Cess

General Administra
Establishment e
Contingencies

Police.

Miscellaneous (i

Minor Department.

Conservancy

Establishment

Contingencies

Water-supplying

Miscellaneous.

Miscellaneous

Public Works.

Tools and Plant

Maintenance and Re

Roads

Other Works

Petty Construction

Estimated

building by 2 1/2% by G. O.

No 1222 vis. dated 31st July 1895

Local & (189) DEPARTMENT. Dept.

From

CURRENT

703 M

THE ACCOUNTANT-GENERAL,

MADRAS,

Military G.O. 6627
11.7.96
1995
23-3-92
1128
21-2-94
1166
21-2-94
7927
27-2-94
100 - 1992

Accts. & Audit
Budget Est

OFFICE OF THE CANTONMENT COMMITTEE,

SAINT THOMAS' MOUNT,

30th August 1895.

No. 2387.

From

THE President

CANTONMENT COMMITTEE,

Saint Thomas' Mount,

To

THE A. A. G. Madras District
Fort. St. George
Madras.

Closures.

SIR,

With reference to my letter No 231 of
14.8.95 forwarding the Budget
Estimate for 1896-97, I have the
honour to request that you will kindly
ask for its return from headquarters
beenable me to correct the receipts
under the item of House tax, and
to ask for sanction for an equivalent
expenditure under "Public Works" as
the Local Government has sanctioned
the enhancement of the tax on
buildings by 2½%, by G. O.

No 1222 of this. dated 31st July 1895

I have the honour to be

Sir

Your most obedient servant

W. M. R. A.

Pres. Caut. Committee



II

N^o 2511 B

To

The Dy. Asst. Commr
Madras District
Colacammund

Forwarded with refer.
to this office N^o 2403 B of 19th Ultimus.

Edward Hazard
Dy. Asst. Commr
Commanding Madras Wk

6

2339

6-9-95

Colacammund

9th September 1895

No. 1542 B

L. D. de. Madras District.

The Cantonment fund Budget estimate
of Saint Thomas Mount for 1895-96 is herewith returned
as requested in number I.

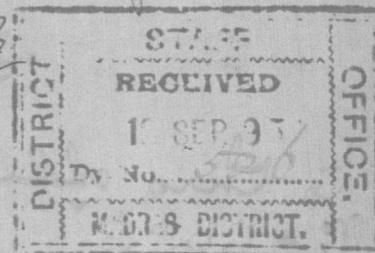
2.

Please return
(By order)

Climson

Colonel.

Assistant Quarter Master General,
or Deputy Adjutant General.



N^o 2592 B

To

The President
Cantonment Committee
Saint Thomas Mount

Forwarded

2.

Please return.

By order

For Lt. George J. Graham Major
13th Sept 1895 Asst. Asst. Genl. M.

No. 262

V.

Office Cant. Committee
Saint Thomas Mount
20th September 1905

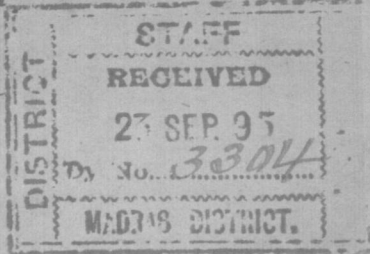
To

The Asst. Adj. General
Madras District

Returned with necessary
alterations, in accordance with Resolu-
tion No. 2, of 16. 9. 95, of the Cantonment
Committee.

W. B. R. R. R.
Major R. A.

President Cant. Committee



VI

No. 2698B

To

The By. Adj. General
Madras Command
Col. J. C. S. S.

Forwarded.

Edward J. J. J.

24th Sept 95

By. Adj. General
Cantonment Madras

3. 27/1

24/ 2960 30/9/95

Colacammund, 19th October 1895

No. 18244 B

L. O. C. Madras St.

Please explain fully why
Rs. 2103/- is required as a contribution
to the Cantonment Hospital at
St. Thomas Mount during 1896-97, as
it is observed that a sum of Rs. 600/-
only appears to have been allotted for
this purpose during the current official
year.

Early return requested.

"By Order"



W. B. R. R. R.

Offs. Asst. Quarter Master Genl.
for Offs. By. Adj. General.

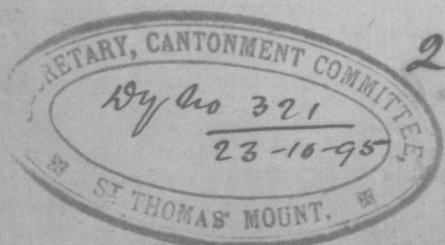
No. 3027B.

To The President
Cant. Committee.
St. Thomas Mount.

For favor of compliance.

2. Please return.

"B. O."



Fort St. George
22-10-95

J. J. J. J.

A. A. G. R. St.

No 313

IX

Office (and) Committee

Sindhus. Muzh

26th October 195I^a

The Asst. Adjt. General

Madras District

In the original budget estimate for the current year, no contribution to the Cantonment Hospital was entered and the sum of Rupees 600/- was ordered to be inserted in accordance with the suggestions of the Controller of Military accounts. This sum was the total amount accruing from a revision of the estimated receipts. It was accordingly supposed, then, that it was the intention of Government that the Hospital should be supported as far as possible from Cantonment Funds. In accordance with this view the sum of Rs 2103/- was entered in the estimate for the ensuing year.

This sum as stated in note (b) on Expenditure meets the entire estimated cost of the Hospital, with the exception of the pay of the Medical Officer & Hospital Assistant.

2. Excluding the pay of the Medical Officer & Hospital Assistant, the total cost of the Cantonment Hospital for the current year

is

is estimated at Rs. 2163/-, of which Rs. 1563/- is defrayed from the Government Grant-in-aid, and Rs 600/- from Cantonment Funds, while that for the ensuing year is estimated at Rs 2103/- of which the whole is defrayed from Cantonment funds. The explanation how the figures Rs 2103/- and Rs 2163/- are arrived at will be found in the Budget estimate for the Hospital.

3. It was entirely in accordance with the supposed intentions of Government, that so large a contribution was estimated; If Government is still willing to give a grant towards the Hospital, so that the amount of the Cantonment's contribution, may be decreased, it is hoped that the amount so saved may be allowed to be spent on Public Works, Maintenance & Repairs, Roads, as the sum of Rs 2000/- now entered under that head is still inadequate.



J. A. F. Nutt, Asst. Col. RA.

The Presd. Comtee

132/1

No 3111 B.

-1895

To
The Dy. Adjt. General
Madras Command
Ootacamund

Forwarded.

2. If a grant-in-aid is given
by Government for the hospital
I would recommend that the
amount so saved, be expended
on public works as suggested
by the President Cantonment
Committee, St Thomas' Mount.

Edward Hugard

Fort St George }
30-10-95 }

Mr. Genl

Comdg. Madras Dt

PS

DR. MR. GENL. OFFICE.
2^d Annce
2-11-95
3420

1896-97

2/11/95

Accounts Cantonments

Budget Estimate

OFFICE OF THE CANTONMENT COMMITTEE,

SAINT THOMAS' MOUNT,

14th August 1895.

No. 231

From

THE President

CANTONMENT COMMITTEE,

Saint Thomas' Mount,

To

THE Assistant Adjutant General

Madras District

Fort Saint George

Enclosures.

SIR,

Budget in duplicate

I have the honor to submit the Budget
estimate of the Cantonment fund, for the year
1896-97, and to add the following remarks.

2. The form of estimate used, as I pointed
out last year in my let 348 of 14. 8. 94 is not as far
as regard the headings, in accordance with the
Civil Account Code, according to which
Cantonment accounts are kept. Three separate
sets of headings are now used. e.g. that for
the Budget estimate, that for the monthly returns
to the Accountant-General, and that contained
in Civil Account Code. Vol I. Part I. App. F. Form
8. The Office accounts are, in accordance
with regulations, kept under the last set of headings

and

and to make out the monthly returns, and the budget estimates, the whole accounts have to be gone through, to rearrange the items of receipts and expenditure. I would suggest that new forms for budget estimates & monthly returns be authorised in accordance with Form 8. referred to above.

3. The receipts for 1896-97. are estimated to exceed those of 1895-96, by Rupees 1300/-, the increase being chiefly under the head of assessed Taxes, due to more accurate collection. A grant of Rs 85/- is asked for, for reasons stated in note (b). The expenditure is also estimated some Rupees 1800/- higher. The increase being due to the sums put down for the Hospital and proposed by article. Vide notes (b) & (d). It may be noted that the closing balance is smaller than those of the actuals for 1894-95 & the estimate for 1895-96, as those were swelled by arrears of tax. The estimate for 1895-96, as first submitted contained no closing balance.

4. The following table shows the rough percentage of various heads of expenditure for the present & ensuing years.

	95. 96	96. 97
Establishments...	14.0	7.5
Hospitals...	7.0	21.0
Conservancy...	55.5	45.0
Public Works...	21.5	23.0
Miscellaneous...	2.0	3.5

5. According to Civil Account Code Vol I. Part I Section 154.(1) I proceed to review the expenditure on Establishments. My remarks on the rate and cess collecting establishments are contained in note (a). With regard to the Pound-keeper's pay, I would point out that it forms over 22% of the receipts from the cattle pound, besides which in accordance with Cattle Trespass act, the pound keeper is allowed to feed the cattle at a fixed charge, and must thus make a considerable profit. In some pounds it is the custom for the pound-keeper to get a percentage of the receipts. If this plan were followed I should imagine that either the receipts would be raised or the pay lowered. With regard to the conservancy Establishment, it would be hard to reduce it while retaining:

its efficiency. Any attempt to interfere with the pay of the sweepers & toties usually results in their striking work. It is proposed in Pallanuram - Cantonment to try getting the conservancy done by contract. If this is successful it might be tried here.

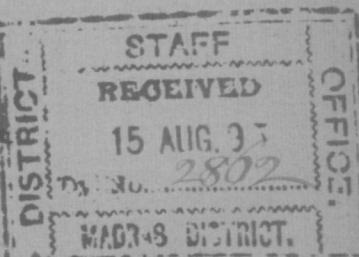
6. Attention is drawn to a proposal which was made some time ago to introduce license fees & a conservancy tax in the Cantonment. It was estimated that about Rs 3,700/- would accrue from their introduction. These taxes are in force in Longueveram, a Municipality in the District. It was also suggested that the building tax might be raised from 5%, as at present to 7½% which is allowed by the District Municipalities Act which governs taxation in the Cantonment. It is not understood why the maximum tax was not at first imposed. In Madras Municipality the tax is 12½%. If this tax were raised it would cause an increase of Rs 1,700/- in the receipts. The sum at present at disposal for Roads is very inadequate.

I have the honor to be
Sir

Your most obedt Servt

Mos Muz

Presd. Cant. Committee



Expenditure

(a) Establishments & gratuities. - The present office and Revenue establishments consist of -

1. Clerk at Rupees 35/- per mensem or Rs 420/- per annum

1. do at Rs 15/- do do Rs 180/- do

1. Tax collector at Rs 15/- do do Rs 180/- do

1. Peon at Rs 10/- do do Rs 120/- do

1 do at Rs 6/- do do Rs 72/- do

972/-

It is considered that this is a larger Establishment than is necessary, & that its cost bears too large a proportion to the revenues of the Cantonment fund, i.e. over 15% of the estimated receipts for this year.

I propose to retire the senior Clerk who is getting past his work on a gratuity of 5 months pay or Rs 175/- I think he ought to get some such reward, as he has served for nearly 30 years. He gets no pension. I also propose to discharge the senior peon, as I consider one peon sufficient and I think he ought to get a gratuity of Rs 25/- or 2½ months pay, he has five years service.

The remaining Clerk, Peon, and the Tax Collector will if this proposal is sanctioned get an monthly increase of Rs. 5/- 2/- and 5/- respectively; this is I think reasonable, as their work will be increased

and

and their work deserves a rise of salary. They will have respectively on the 31st March 1896, 8, 4 1/2 & 6 years — service. If this proposal be sanctioned the pay of Establishment will be 7.5% of the estimated revenue.

(b). The sum of Rs. 2103, set down as a contribution to the Cant. Hospital meets the entire estimated cost of the Hospital with the exception of the pay of the Medical Officer & Hospital Assistant, as these are Government Officers, it is not considered that their pay should be met from Cant. funds. I would quote as a precedent the case of the Cant. Magistrate & Secy. Cant. Committee, whose pay is not provided from Cant. funds.

(c). A Contract has been made to supply the 10 Cows pair of bullocks each, & the 4 pair of bullocks for fiddle carts at Rs 13/4/- each per annum, instead of Rs 14/4/- which is the present rate.

(d). The sum of Rupees 1000/- is intended to provide a market for the brown division of the Cantonment, where none exists at present. The only market at present existing is some distance off in the heart of the Bengali Bazar. The proposal if sanctioned would meet the wants of the European inhabitants, Native troops and about 1/3 of the Native inhabitants. Expenditure on markets is authorized by Cant. Regulations, Chapter II. S. 11. It should be noted that this expenditure, will bring in some

Revenue

Revenue from rent of stalls.

(e). Rupees 100/- for Wells and Tanks, is for the repair and deepening of Wells & Tanks in the hot weather. It frequently happens that, at that season they run dry, and if special sanction is then asked for, the delay causes, allows the favorable opportunity to slip.

Saint Thomas Bazaar
14th August 1895

Amirul
Secy Cant. Committee



(f). The original figure Rs 200, under Public Works, Maintenance and repair, Roads, has been raised to Rs 2000, i.e. by Rs 1700 the increased receipt under Building (see note letter 230 attached) will be sanctioned as the Cantonment roads have been long neglected through want of funds and are badly in need of repair.

Amirul
20th Sept. 1895

Receipts.

(a). The ^{original} figures for assessed taxes ^{were} slightly raised above those in the revised estimate for the present year, though lower than the actuals for the past year. They have now been again increased vide letter no 235 attached. They are placed at the present full demand. The figures for 1894-95, are higher, because a large amount of arrears was collected.

(b) Rupees 85/- is asked for as a Government Grant as the following sums have been paid in the past and present years in accordance with Bengal Barrack Regulations on behalf of Native troops quartered here.

Date.	Amount	Authority	Remarks.
23.7.94	5.8.	C.R. Chap II. S. 16.	For an iron receptacle for the 27 th M.S.
5.8.94	4.2.6	do	Repair of Crowley cart for the 27 th M.S.
22.7.95	75.6.	Vide a.o. 86. 1256 of 9.4.95, forwarding a.m. 86. 594 of 5.4.95	Conversion of British Sanitary latrine in Old. A. Barracks, for the use of 27 th M.S.

Though these sums were paid, under instructions received, and in accordance with regulations, it is considered that the expenditure, which is imperial, should not be borne by local funds, and it is hoped that it may be recovered by a Government Grant.

Minister
Secy Com. Committee

STAFF
RECEIVED
15 AUG 95
OFFICE
MADRAS DISTRICT

Thos Brown
14th August 1895

St Thomas' Mount

Cantonment of Saint Thomas Mount.

I

BUDGET Estimate of Receipts and Charges
for the official year ending 31st March 1896-97.

Thos. G. C. Co. Secy.

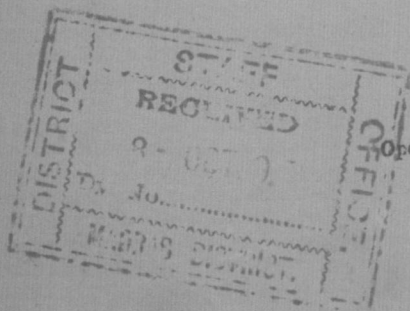
To

The Controller of Military
Accounts
Madras

4/10/97

Budget Estimate of Receipts and

Heads of Receipts.	Actuals, 1894/95	ESTIMATE, 1895/96		Estimate, 1896/97	Actuals of 9 months, 1894-95	Actuals of 9 months, 1895-96
		Original as passed by Govt.	Revised.			
1. LAND REVENUE.						
Income from land, the property of the fund ..						
2. ASSESSED TAXES.						
Taxes upon houses at 5 per cent. ..	1319	1060	1500	1800	1010	1203
Do. on trades and professions ..	170	150	160	160	107	99
Miscellaneous including taxes on horses and carriages ..	211	180	220	220	122	149
Demand or warrant cost ..	46	"	100	100	29	52
3. POLICE.						
Fees, fines and forfeitures ..	304	200	300	300	266	223
Unclaimed property ..	"	"	20	20	"	19
Miscellaneous, including cattle pound receipts ..	254	234	250	250	202	125
4. MINOR DEPARTMENT.						
Sanitation ..	"	"	"	"	"	"
Conservancy tax and fees ..	"	"	"	"	"	"
Sales of manure, &c. ..	85	85	152	150	85	162
5. MISCELLANEOUS.						
Sales of old materials ..	8	"	"	"	3	"
Contributions ..	"	"	"	"	"	"
Provincial and local grants ..	"	"	"	"	"	"
Sales of fruit, grass, &c. ..	228	165	200	220	218	236
Do. trees ..	3	14	50	50	"	"
Quarrying stones ..	208	160	150	150	208	120
Stamping weights and measures ..	"	40	40	"	"	20
6. PUBLIC WORKS.						
Tolls and ferries ..	"	"	"	"	"	"
Total of receipts from local sources ..	2828	2274	3142	3420	2250	2400
Grant-in-aid from Military Department, viz.—						
For Conservancy ..	844	801	801	800	844	801
„ Cantonment hospital ..	"	"	"	"	"	"
„ Sudder bazaar ..	"	"	"	"	"	"
„ Tree tending ..	"	"	"	"	"	"
Opening balance ..	169	855	855	1284		
Grand Total ..	3828	3930	4798	5504		



PALLAVARAM,
12th Sept 1895.

President, Canty

allavaram Cantonment Fund for the year 1896/97

Heads of Expenditures.	Actuals, 1894/95	ESTIMATE, 1895/96		Estimate 1896/97	REMARKS.
		Original as passed by Govt.	Revised.		
REVENUE.					
Refund of taxes ..	36	20	75	75	
Miscellaneous refunds ..	"	"	"	"	
COLLECTION OF REVENUE.					
Collecting establishments—					
1 Clerk ..	110	20	120	120	
1 Tax-collector ..	120	20	120	120	
1 Peon ..	72	72	72	72	
GENERAL ADMINISTRATION AND ACCOUNTS.					
1 Clerk ..	240	240	240	240	
1 Peon ..	72	72	72	72	
Contingencies ..	68	60	60	60	(a)
Postage labels and receipt stamps ..	4	4	4	4	
Contributions towards establishment in Government Offices ..	4	4	4	4	
Office furniture ..	4	4	4	4	
POLICE.					
Miscellaneous including cattle pound receipts —					
1 Poundkeeper ..	59	60	60	60	
MEDICAL—					
Hospital and dispensaries ..	"	"	"	200	(b) (c)
Establishments ..	"	"	"	"	
Contingencies ..	"	"	"	"	
Vaccination ..	"	"	"	"	
Establishment ..	"	"	"	"	
Contingencies ..	"	"	"	100	(c)
MINOR DEPARTMENT.					
Conservancy—					
1 Inspector ..	240	240	240	240	
1 Peon ..	60	60	60	60	
Sweepers ..	359	360	360	360	
Toties ..	170	180	180	180	
Coolies ..	216	216	1680	1428	(d)
Carts with pair of bullocks ..	527	576	576	576	
Pair of bullocks for filth carts ..	263	288	10	10	
SUPERANNUATIONS.					
Gratuities ..	"	"	"	"	
MISCELLANEOUS.					
Planting trees ..	126	"	"	100	
Petty establishments ..	7	20	20	20	
Removing prickly-pear ..	80	50	50	50	
Miscellaneous unforeseen charges ..	49	20	20	100	(e)
Tom-tom man fees ..	3	5	5	3	
PUBLIC WORKS.					
Original Works ..	"	540	540	540	
Buildings ..	"	"	"	"	
Roads ..	"	"	"	1300	(f)
Construction of latrine carts ..	"	"	"	"	
Purchase of tools ..	20	10	10	20	
Baskets and brooms ..	4	4	4	4	
MAINTENANCE AND REPAIRS.					
Numbering houses and sign-boards ..	14	5	5	5	
Buildings ..	"	"	"	"	
Roads ..	10	64	64	1016	(g) (h)
Latrine carts ..	"	50	50	10	
Latrines, receptacles and bridges ..	50	50	50	100	(i) (j)
Wells, &c. ..	"	"	"	20	
Total Expenditure ..	2983	3462	3517	5485	
Closing balance ..	855	468	1284	2167	
Grand Total ..	3838	3930	4798	5504	

Edward J. ...
Brijendra ...
Jannandir ...

4719
5567
115

Accounts (authy) 121.
Budget.

Office of the Comdt Comm
Pallavaram 15-1 Aug-1906

From

The Commandant

Pallavaram

The Asst Adjutant General
Madras District

Fort St George

Sir,

I have the honor to forward
herewith the Budget Estimate of
Pallavaram Cantonment Fund
for the year 1896-97.

2. As any items which may require
elucidation are touched on in the
remarks attached, I have only to
say that it is hoped that sanction
for spending the sum asked for lighting
will be given as there is not a single
lamp in the place.

I have the honor to be

Sir

Your most Obedt Servt

P. G. S. S. S. C.

The Commandant & President
Cantt Comm

STAFF
RECEIVED
15 AUG. 1906
No. 2863
DISTRICT OFFICE
MADRAS DISTRICT.

15 AUG

No. 2404B

The Off. Commandant &
President. Cantt. Committee
Pallavaram

Please state whether the
various proposals herein made have
met with the approval of Lieut. Col.
Proudfoot the permanent Comdt.
and Presdt. Cantonment Committee,
if not keep till he reassumes
Command on Thursday next.

Please return.

B. J.

W. S. Dumbury Captain
off Dy. A. A. General
Madras

For Lt. Surge
19th August 95

Accounts to be sent
to the Comdt. No. 131

III

Pallavaram
12th Sept 1895

The Asst. Adjt. General
Madras District
Madras.

The various proposals made in the
Budget on the 15th August 1895 did
not meet with the approval of Lieut.
Colonel J. Proudfoot President
Cantonment Committee and Commandant
Pallavaram. A fresh Budget has
been prepared and sent here with
for favorable consideration and
Sanction.

2. Application from the Inhabitants for Cantt.
Hospital is herewith forwarded.

W. S. Dumbury Lieut. Col.
Comdt. & Presdt. Cantt. Comm.
Pallavaram



No. 2629B.

To The Dy. Asst. Genl
Madras Command
Coimbatore

Forwarded in continuation of para
3 of this Offr. No. 2403B of 19th ulto.

I recommend the proposals made by
President Cantonment Committee Pallava

Edward Fitzgerald
Comdg. Madras
20.9.95
23.9.95
17th Sept 95

N^o 7722 B. ✓ Cotacamund, 1st October 1895.

G. O. C. Madras District.

Re-enclosed.

2. The petition from certain inhabitants of Pallavaram for the establishment of a Cantonment hospital in that cantonment has been transferred to the P. M. C. Madras Command, for such action as that officer may consider necessary.

3. Pending the Settlement of the above question the sum of Rs. 200/- provided for the proposed hospital in the estimate now returned should be expunged therefrom, and the necessary & consequent alterations made & accordingly.

4. Please return early.

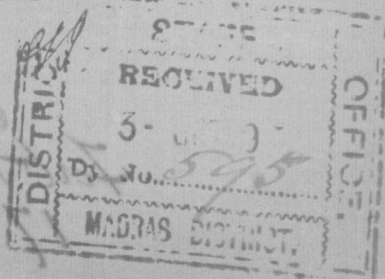
"By order"

A. H. M. Lawrence

3 OCT 95

Captain

Dy. Asst. Adjutant General
for offg. Deputy Adjutant Genl.



N^o 2822 B.

VII

To

The Officer Commanding and President Cantt. Committee

Pallavaram

Forwarded for information and favor of early compliance.
2. Please return.

For Mr. George
4. Oct 95

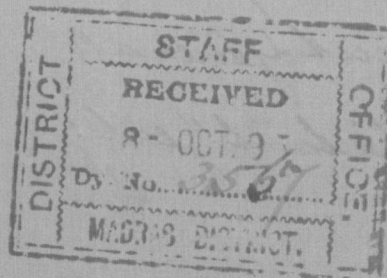
Edw. Graham Major
Asst. Asst. General
Madras Dist

N^o 157
818

VII

Pallavaram
7th October 1895

To The Asst. Asst. General M. S.
Madras.
Complied with & returned

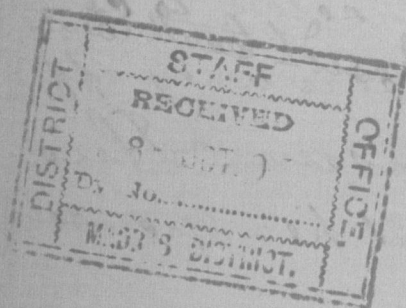


A. G. P. S. S. S. S.
Command & Presid. before
Pallavaram
Bozoo

as they have not been touched for
some time and need repair.

(b) This sum is larger than last year's
figures as the culverts throughout
the Cantonment have had no repair
for some time and ^{now} need repair.

J. G. Pundarikutt Col
Comd't & Presd't Cantonment Comd't

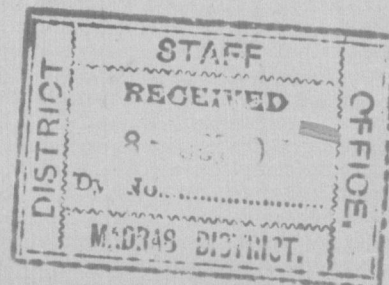


Receipts

(a) The Contract for Stamping
Weights and Measures is let out
biennially and consequently there
will be no receipts under this head
next year.

(b) This sum is required for the
repairs of Bazaar Drains & Roads.

J. G. Pundarikutt Col
Comd't & Presd't Cantonment Comd't



12
403 notes

Original

Accounts Cantonment

Budget Estimate

Budget Estimate of Receipts and Charges of the

Poona Mallee Cantonment Fund for the year 1896 -97.

HEADS OF RECEIPTS.	Actuals for 6 months 1894-95.	Actuals for 6 months 1895-96.	Actuals for 1894-95.	ESTIMATE 1895-96.		Estimate 1896-97.	
				Original as passed by Quarter-Master General. Govt.	Revised.		
1. Land Revenue.							
Income from land, the property of the Fund...							
2. Assessed Taxes.							
Taxes upon Houses @ 5 per cent.	277	46					
Do. on Trades and Professions...	320	282	787	721	721	721	
Miscellaneous, including Taxes on horses and carriages...	113	96	389	485	485	485	
Demand or Warrant Cost	57	66	159	212	212	212	
3. Police.							
Fees, Fines and Forfeitures	40	80					
Unclaimed property	52	82	73	100	100	100	
Miscellaneous, including Cattle Pound Receipts	88	95	180	188	188	188	
4. Minor Department.							
Sanitation :-							
Conservancy Tax and Fees	50	60	120	120	120	120	
Sales of Manure, &c.	10	8	22	20	20	20	
5. Miscellaneous.							
Sales of old materials							
Contribution :-							
Provincial and Local grants	116	3					
Sales of fruit, grass, &c.	75	160	229	140	140	140	
Do. trees							
Quarrying							
Stamping Weights and Measures							
6. Public Works.							
Tolls and Ferries							
Other Deposits & Advances				25	25	25	
Total of Receipts from Local sources	785	849	1959	2011	2011	2011	1248
Grant-in-aid from Military Department, viz. :-							
For Conservancy							394
Cantonment Hospital							
Sudder Bazaar							
Tree tending							
Total Receipts	785	849	1959	2011	2011	2405	
Opening Balance...		364			230	230	
Grand Total...		2213	2011	2241	2635		

POONAMALLEE,
14th August 1895.

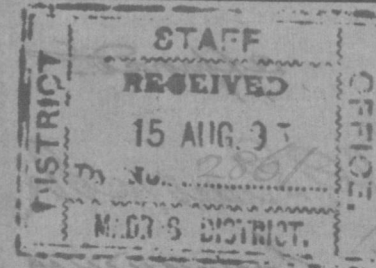
Approved.

J. G. Pandey Lt. Colonel
19/8/95 Commanding Madras D.C.

PRINTED BY

MAD, MADRAS.

HEADS OF EXPENDITURE.	Actuals 1894-95.	ESTIMATE 1895-96.		Estimate 1896-97.	REMARKS.
		Original as passed by Quarter-Master General. Govt.	Revised.		
1. Refunds.					
Refunds of Taxes					
Miscellaneous Refunds					
2. Collection of Revenue.					
Collecting Establishments :-					
1 Clerk	120	120	120	120	
1 Tax-collector	120	120	120	120	
1 Peon	72	72	72	72	
3. General Administration and Accounts.					
1 Clerk	120	120	120	120	
1 Peon	72	72	72	72	
Contingencies	35	35	35	35	
Contributions towards Establishments					
4. Police.					
Miscellaneous, including Cattle Pound Receipts					
1 Pound-keeper @ Rs. 5/-	60	60	60	60	(Receipts & postage stamps including stationery)
5. Medical.					
Hospital and Dispensaries :-					
Establishments					
Contingencies					
Vaccination :-					
Establishment					
Contingencies					
6. Minor Department.					
Conservancy :-					
1 Inspector @ Rs. 20/-	240	240	240	240	
Removing prickly pear and croton	6	10	10	10	
4 Sweepers @ Rs. 5/-	240	240	240	240	
3 Totties @ Rs. 15/-	180	180	180	180	
1 Do. @ Rs. 2/-	24	24	24	24	
3 Coolies @ Rs. 4/-	60	60	60	60	
3 Carts @ Rs. 36/-	360	360	360	360	x Vide Rs. 2000 in 17/11/95 of 9.7.90
1 Gardener @ Rs. 5/-	60	60	60	60	x For 5 months only
Expense for cholera shed		30	30	30	
7. Superannuations.					
Gratuities					
8. Miscellaneous.					
Petty Establishments (Miscellaneous) unforeseen charges					
Killing dogs	12	18	18	18	
9. Public Works.					
Original Works :-					
Supervising Est.					
Petty constructions and repairs	70	70	70	70	
Roads					
Other Works					
Purchase of Tools					
Culverts and dust bins		20	20	144	Vide Dy. Asst. General no 575 B of 13.4.95.
Filling pits and painting sign boards					
10. Maintenance and Repairs.					
Buildings	92	100	100	100	
Roads	150			300*	
Latrine carts					
Receptacles					
Repairing Latrines				200*	x Required to put roads, drains and latrines in proper state of repair.
Total Expenditure...	2093	2011	2011	2635	
Closing Balance...	230		230		
Grand Total...	2323	2011	2241	2635	

W. H. Cole Captain
Commandant.

BUDGET Estimate of Receipts and Charges
for the Official year ending 31st March, 1897.

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original

Budget Estimate of Receipts and Cha

2. M. L. O. R.

Heads of Receipts	Actuals for 6 months 1894-95	Actuals for 6 months 1895-96	Actuals 1894-95	Estimate 1895-96		Estimate 1896-97	Actuals of 9 months 1894-95	Actuals of 9 months 1895-96
				Original as proposed by Govt	Revised			
1. Assessed Taxes								
Taxes upon Houses	632	852						
Tax on trade and Professions	586	768	1421	1400	1400	1400	871	991
Licenses on Booths or Platforms	77	29	315	200	200	200	177	137
Miscellaneous (including taxes on Horses and Carriages)	3	51	18	10	60	50		
Taxes upon Carts and other vehicles without springs	124	97	182	200	200	200	208	348
2. Police								
Fees, Fines and Forfeitures	95	43						
Miscellaneous including Cattle pound receipts	4	3	60	60	60	60		
3. Minor Department								
Sanitation	183	99						
Slaughter House fees	84	427	529	200	400	300	214	649
Conservancy tax and fees	109	133	232	250	250	250	166	223
Water Supply	347	319						
Loan from Government	293	266	672	650	650	600		
Taxes on water supply	402	417	745	500	500	600	1091	974
4. Miscellaneous								
Sale of Fruits, Grass &c.	285	245						
Other Miscellaneous	43	2	104	150	100	100		
Total Receipts from local sources	36	2	104	150	100	100		
Grants-in-aid from Military Dept. viz. For Conservancy	572	674	1179	1050	1350	1350	1733	2695
" Cantonment Hospital	477	562	1179	1050	1350	1350	1733	2695
Opening Balance Rs.	569	1049	1336	2500	2500	1700		
Grand Total Receipts	649	1339	1	10	10	3		
Total Receipts from local sources	3266	4503						
Grants-in-aid from Military Dept. viz. For Conservancy	2604	3628	6794	7180	7680	681	4400	6020
" Cantonment Hospital								
Opening Balance Rs.	228		228			228		
Grand Total Receipts	830	244	1211	1905				

Cantonment Fund office
Wellington
31st August 1895

V/L

Signed J. W. Brindley
Comm

Wellington Cantonment Fund for the year 1896-97.

Dated

Heads of Expenditure	Actuals 1894-95	Estimate 1895-96		Estimate 1896-97	Remarks
		Original as proposed by Govt	Revised		
1. Refunds.					
Refunds of Taxes	19	100	100	100	
Miscellaneous refunds					
2. Collection of Revenue					
Collecting Establishments					
1. Clerk	420	420	420	420	
1. Tax Collector	180	180	180	180	
3. General Administration & Accounts.					
Establishments					
1. Supervisor	420	420	420	600	Increase on recommendation of Committee.
1. Clerk	180	180	180	180	
2. Peons	192	192	192	192	
Contingencies	268	160	180	260	
4. Police					
Maintenance of Police		360	360	360	
Miscellaneous (including Cattle Pound)					
5. Medical					
Hospital & Dispensaries	72	72	72	72	
6. Minor Department (Conservancy)					
Establishments					
1. Inspector	180	180	180	120	A corporal will be deputed to this post.
1. Mistry	144	144	144	144	
8. Sweepers	504	504	504	672	Extra sweepers for sweeping all the Cattle Roads.
6. Totils	480	480	480	0576	Extra latines having been provided
16. Coolies	1536	1536	1536	1536	
2. Lamp Lighters	216	216	216	216	
2. Pairs of Bullocks and Carts for bright soil	353	408	315	400	
Plotting Allowance	144	144	144	144	
Lighting Charges	275	246	246	275	
Planting wood	376	350	350	350	
Water Supply					
Laying and cost of pipes		200	200	500	This amount is required for the improvement of the water works.
Refund for loan borrowed from Government	200	100	200	200	
Interest on above	76	68	68	60	
7. Public Works					
Baskets, Baskets and Brooms	9	30	30	30	
Tools	36	30	30	30	
Plants		15	15	15	
Original works					
Buildings					
Roads					
Other works - Drains					
Maintenance and Repairs	65	10	10	50	This amount is required for the drainage work in the Bazaar, proposed in 1894.
Buildings (Slaughter House)	112	100	100	100	
Roads (Lanes)	51	50	50	66	
Other works (Lanes)	7	10	10	20	
Water works		50	50	50	
Total Expenditure Rs.	6641	6955	6982	8519	
Closing Balance Rs.	1211	469	1909	206	
Grand Total Rs.	7852	7424	8891	8724	

Signed &
Committee

Signed J. A. Fearon. Major
Cantt. Magistrate and Secy. Cantt. Committee

BUDGET ESTIMATE OF RECEIPTS AND C

Heads of receipts.	Actuals of 6 months for 1894-95.	Actuals of 6 months for 1895-96.	Actuals of 1894-95.	Estimate for 1895-96.		Estimate for 1896-97.	Actuals of 9 months 1894-95.	Actuals of 9 months 1895-96.
				Original as passed by Govt.	Revised.			
I. Assessed Taxes:—								
Taxes upon houses...	128	539	580	700	700	1000	206	799
Tax on trades on profession's...	145	23	225	230	230	220	124	23
Miscellaneous including taxes on horses and carriages...	248	154	346	400	400	400	264	144
II. Police:—								
Fees, fines and for forfeitures unclaimed property...								
Miscellaneous including cattle pound receipts...	7	2	20	20	20	20	18	22
Deposits...								
III. Minor Departments:—								
Conservancy tax and fees...								
Sales of manure &c...		2		10	10	10		2
Water supply...								
Other receipts...								
IV. Miscellaneous:—								
Sales of old materials...		7						7
Contributions...								
Road watering subscription...								
Rents of houses...								
Sales of fruit and grass, &c...	108	80	268	250	250	250	208	240
Other miscellaneous receipts...				5	5	5		
Slaughter house, market, &c...	120	114	318	250	250	250	268	177
Detailed on reverse...								
Rent of toddy & other trees...				5	5	5		
V. Public works:—								
Tolls and ferries...								
Total receipts from Local sources...	1033	748	1787	2120	2120	2170	1088	1414
Grants-in-aid from military Department...	754	1043						
For conservancy...								
„ Cantonment Hospital...								
„ Sudder Bazar...								
„ Free tending...								
Opening Balance...			428	328	543	818		
Grand Total...			2515	2448	2693	2988		

Vizianagram,

Dated 10th Aug 95

approved.

Commanding Magistrate

VIZIANAGRAM CANTONMENT FUND FOR THE YEAR 1896-97.

Heads of Expenditure.	Actuals for 6 months 1894-95.	Actuals of 6 months 1895-96.	Actuals of 1894-95.	Estimate for 1895-96.		Estimate for 1896-97.
				Original as passed by Govt.	Revised.	
Refunds:—						
Refunds of Taxes...						
Miscellaneous refunds...						
Collection of revenues:—						
Establishment...		60	120	120	120	120
Bill Collector at Rs. 10 a month...	60	40				
General administration and accounts:—						
Establishment...						
Clerk on Rs. 15/a month...	90	60	180	180	180	180
Contingencies...	108	142	78	90	90	90
Police:—						
Miscellaneous (including cattle pounds)...	60	9	10	10	10	10
Education:—						
Grant-in-aid to schools...						
Medical...						
Minor Department:—						
Nuisance Inspector at 15 a month...	90	60	243	180	180	180
Peon at Rs 5/,, ...	30	20	71	60	60	60
Peon at Rs. 4/,, ...	24	16	59	50	50	50
100 Sweepers at Rs. 3 E ...	444	96	288	290	290	360
1 Sweeper at Rs. 4/3 ...	27	18	55	50	50	50
1 Sweeper at Rs. 3/3 ...	21	12	42	40	40	40
1 Night soil cart Rs. 10 a month	60	40	120	120	120	120
1 Do. at 2/0	42	34	84	120	120	120
1 Slaughter house sweeper at 3/,,	5178	75	34	50	50	50
Contingencies...						
Cholera charges...						
Water Supply...						
Destruction of dogs...	8	4	8	15	15	10
Public works:—						
Original works...						
Buildings...						
Roads...						
Other works...						
Maintenance and repairs...		413				
Buildings Slaughter House...	192	50	4740	50	50	50
Roads...	266	250	400	400	400	400
Avenues Establishment at 3/,, ...	78	42	35	40	40	40
Contingencies Iron Roller...						200
Other works Ga's ins...				10	10	10
Petty construction and repairs...	95		95			
Cost Expenses Iron Latines...	508		508			
Total Expenditure...	501941	174	2442	1875	1875	2140
Closing Balance...			73	573	818	248
Grand Total...			2515	2448	2693	2988

Hanant

Captain,
President of Cantonment Committee
and Commanding Station.

Cost of two additional sweeper for Iron Latines purchased in the year 1894-95.

Rs 10/- is sufficient.

Cost of iron roller proposed to be purchased direct from, at present no roller in Cantonment.

HEADING Accounts. Cantonments.

DEPUTY ADJUTANT GENERAL'S OFFICE,

Ootacamund,

15 January 1896.

It is requested that the heading, number, and date of this communication may be quoted in any subsequent correspondence on this subject.

No. 73 B



From

THE DEPUTY ADJUTANT GENERAL,

MADRAS COMMAND,

To

THE Controller of Military Accounts
Madras Command

SIR,

With reference to letter
No. 72 B dated 15th January 1896 from His
Excellency the Lieutenant General
Commanding to the address of
the Chief Secretary to the Government
of Madras, forwarded through you,
I am desired to inform you that
the points brought to notice in the

* Phillaveram. expenditure
clause (f)

Wellington. expenditure
clause (d)

Poonamallee. Receipts
clause (a)

marginally noted clauses
of your letter No. 7184,
dated 20th November 1895, have
been referred to the
General Officer Commanding
Madras

Madras and Southern District
whose replies when received, will
be duly communicated to you.

I have the honor to be
Sir
Your Obedient Servant

S. E. Holland Colonel
Asst. Quarter Master General
For Dy. Asst. General
A. M. R. D. W.

URGENT.

No. 4
82

OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,

Madras Command,

Madras, the 5 of February 1896.

Accounts
Cantonments.



Forwarded for information with reference
to this office No G/53 dated 27th January 1896.

(Favor of return requested.)

L. W. Langen

Lieut. Colonel,

Through the Accountant General of the Controller of Military Accounts.
To the Government of Madras, Fort Saint George.
The Chief Secretary to the Government of Madras.
Fort Saint George.

M. 5/2/96

Journal 18
Madras Command

To
The Controller of Military Accounts
Madras Command

Through the Accountant General
with the Govt. of Madras
Fort Saint George.

To The Chief Secretary to the
Government of Madras
Fort Saint George.

h. G.
Dated 5th } February 1896.
Received }

Enclosure - 11

Forward letter from D.A.G.,
Furnishing information on
points noticed by this office in
Cantonment Budget Estimate -
Poonamallee -

44
103 The 600

II

N234 B

Cotacamund
31st January 1896

G. M. A. Madras Command
3 FEB. 96
10364
MADRAS.

For information with reference to
this office letter N. 73 B of the 15th Instant.

2 Information with regard to the
necessity for a latrine for hospital servants at
Poonamallee will be communicated to you on receipt of
certain papers which are now being called for from
the General Officer Commanding Madras District

3 Please return when no longer required

S. S. Mollam / Colonel
Asst. Quarter Master General

For Dy. Assistant General
A.M.C.

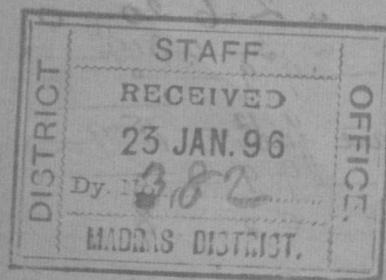
Detail Estimate for building a New Movable Latrine for the use of the Ward Servants Station Hosp: Ponnammallee

Particulars	Measurements				Contents
	No.	Length	Breadth	Height	
Iron work					
Angle Iron Uprights $(\frac{1}{2}'' \times \frac{1}{4}'')$	8	8-0	"	"	64-0
"T" Iron Uprights $(\frac{1}{2}'' \times \frac{1}{2}'')$	2	8-0	"	"	16-0
Top of purlins around $(\frac{1}{2}'' \times \frac{1}{4}'')$	1	54-6	"	"	54-6
Flat Iron Bars around bottom & top $(\frac{1}{2}'' \times \frac{1}{4}'')$	2	44-6	"	"	44-6
Total running feet					223-6
Partition with Corrugated iron sheets with rivetting nails.					
Partition	1	51-6	5-6	"	283-0
Total Square feet					283-0
Brick & lime					
Privy seat walls	4	6-0	0-9	0-9	14-0
Ordinary Concrete	Total cubic ft.				
Angle Iron posts	10	1-0	1-0	2-0	20-0
Foundation for privy seats Red	2	6-0	3-1	0-9	28-0
Retaining around exterior	1	45-0	1-0	0-4	15-0
Do Floor	4	6-0	1-6	0-8	24-0
Passage	2	2-6	2-6	0-4	4-0
Total cubic feet					91-0
Lime plastering 2 coats					
Inside privy seats	2	6-3	"	1-0	13-0
Do floor inside front	2	14-0	"	3-9	105-0
Do front side	2	6-0	"	1-0	12-0
Passage	1	8-0	"	2-6	20-0
Total Square feet					150-0
Excavation & levelling lump sum					
Farra 2 coats	Rupee One				
Inside for 3 seats	2	6-3	"	1-0	13-0
Do floor inside	2	14-0	"	3-9	105-0
Do front side	2	6-0	"	1-0	12-0
Passage	1	8-0	"	2-6	20-0
Partition around	1x2	51-6	"	3-0	309-0
Total Square feet					459-0

Abstract for the foregoing Estimate

Quantity	Description of charge	Rate	Per	Amount	Remarks
223½	Running feet of Angle Iron work including tarring	2	32 d.ft.	443.9	
283	S. feet Corrugated Iron Sheets	28	100sft	793.10	
14	C. feet Brick & Lime	16	8 100sft	25.	
91	" Ordinary Concrete work	9	" " "	83.	
150	S. feet lime plastering 2 coats	2	8 100sft	312.	
	Excavating & levelling		lump sum	1	
459	Tarring 2 coats	12	6 100sft	395	
	Contingencies			14.	
	Total Rupees			144	

Ponnammallee
22-1-96



W. Crook Capt.
Commandant

Detail Estimate for repairing the undermentioned Roads and Drains in the Cantonment of Ponnammallee.

Particulars	No.	Measurements			Contents
		Length	Breadth	Height	
<u>Roads</u>					
Ammancoil Road from Mr. Stani's Compound wall to High Western Road.	1	430	0 10	0 0	1433 $\frac{1}{3}$
Main Bazaar Street Road from Ramaswamy Baker's Shop to the Lane leading to Chinnamangadoo	1	570	0 11	0 0	2090
Road from the Lane leading to Chinnamangadoo to Kundaswamy Chetty's Shop (Cloth merchant)	1	45	0 25	0 0	375
Road from Kundaswamy Chetty's Shop to the Dust Bin near Madarsaili's house.	1	180	0 16	0 0	960
Road from Dust Bin near Madarsaili's house to Chembram- pakkum Irrigation drain	1	150	0 10	0 0	500
Total cubic feet					<u>5358 $\frac{1}{3}$</u>
<u>Drains</u>					
Brick work in mortar with $\frac{1}{4}$ new Bricks and Lime pointing in Bazaar drain in patches	1	16	0 0	9 0	9 9 0
do	1	22	0 0	9 0	9 12 5
do	1	16	0 0	9 0	9 9 0
do	1	5	0 0	9 0	9 2 9
do	1	9	0 0	9 0	9 5 1
do	1	11	0 0	9 0	9 6 2
do	1	7	0 0	9 0	9 3 11
do	1	5	0 0	9 0	9 2 10
do	1	9	0 0	9 0	9 5 1
do	1	12	0 0	9 0	9 6 9
Carried up					62 2

Main Bazaar Road in patches

1	4	00	90	92	3
1	8	00	90	94	6
1	4	00	90	92	3
1	3	00	90	91	8
1	2	00	90	91	2
1	7	00	90	93	11
1	6	00	90	93	5
1	6	00	90	93	5
1	9	00	90	95	1
1	11	00	90	96	2
1	6	00	90	93	5
1	7	00	90	93	11
1	6	00	90	93	5
1	3	00	90	91	8
1	3	00	90	91	8
1	7	00	90	93	11
1	6	00	90	93	5
1	4	00	90	92	3
1	7	00	90	93	11
1	6	00	90	93	5
1	11	00	90	96	2
1	3	00	90	91	8
1	8	00	90	94	6
1	6	00	90	93	5
1	7	00	90	93	11
1	9	00	90	95	1
1	6	00	90	93	5
1	18	00	90	910	2
1	5	00	90	92	10
1	11	00	90	96	2
1	9	00	90	95	1
1	10	00	90	95	8
1	10	00	90	95	8
1	9	00	90	95	1
1	6	00	90	93	5
1	7	00	90	93	11
1	11	00	90	96	2
1	9	00	90	95	1
1	5	00	90	92	10
1	11	00	90	96	2
1	8	00	90	94	6
1	13	00	90	97	4
1	3	00	90	91	8
1	9	00	90	95	1
1	4	00	90	92	3
Carried up				244	3

North Bazaar Street

1	4	00	90	92	3
1	8	00	90	94	6
1	4	00	90	92	3
1	3	00	90	91	8
1	2	00	90	91	2
1	7	00	90	93	11
1	6	00	90	93	5
1	6	00	90	93	5
1	9	00	90	95	1
1	11	00	90	96	2
1	6	00	90	93	5
1	7	00	90	93	11
1	6	00	90	93	5
1	11	00	90	96	2
1	3	00	90	91	8
1	8	00	90	94	6
1	6	00	90	93	5
1	7	00	90	93	11
1	9	00	90	95	1
1	6	00	90	93	5
1	18	00	90	910	2
1	5	00	90	92	10
1	11	00	90	96	2
1	9	00	90	95	1
1	10	00	90	95	8
1	10	00	90	95	8
1	9	00	90	95	1
1	6	00	90	93	5
1	7	00	90	93	11
1	11	00	90	96	2
1	9	00	90	95	1
1	5	00	90	92	10
1	11	00	90	96	2
1	8	00	90	94	6
1	13	00	90	97	4
1	3	00	90	91	8
1	9	00	90	95	1
1	4	00	90	92	3

East Bazaar Street

1	4	00	90	92	3
1	8	00	90	94	6
1	4	00	90	92	3
1	3	00	90	91	8
1	2	00	90	91	2
1	7	00	90	93	11
1	6	00	90	93	5
1	6	00	90	93	5
1	9	00	90	95	1
1	11	00	90	96	2
1	6	00	90	93	5
1	7	00	90	93	11
1	6	00	90	93	5
1	11	00	90	96	2
1	3	00	90	91	8
1	8	00	90	94	6
1	6	00	90	93	5
1	7	00	90	93	11
1	9	00	90	95	1
1	6	00	90	93	5
1	18	00	90	910	2
1	5	00	90	92	10
1	11	00	90	96	2
1	9	00	90	95	1
1	10	00	90	95	8
1	10	00	90	95	8
1	9	00	90	95	1
1	6	00	90	93	5
1	7	00	90	93	11
1	11	00	90	96	2
1	9	00	90	95	1
1	5	00	90	92	10
1	11	00	90	96	2
1	8	00	90	94	6
1	13	00	90	97	4
1	3	00	90	91	8
1	9	00	90	95	1
1	4	00	90	92	3

Carried up 244-3

Ammanavil Road

1	18	00	90	910	2
1	5	00	90	92	10
1	13	00	90	97	3
1	7	00	90	93	11
1	12	00	90	96	9

Chetty Street

1	16	00	90	99	0
1	22	00	90	912	5
1	13	00	90	97	4
1	11	00	90	96	2
1	9	00	90	95	1
1	15	00	90	98	5

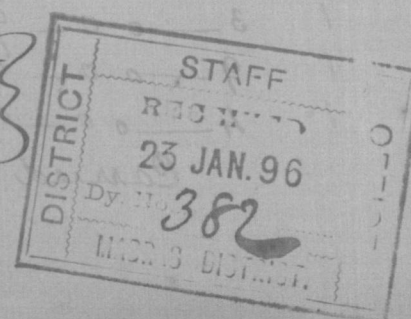
Total Cubic feet 324-5

Abstract for the foregoing Estimate.

Quantity	Description of Charges	Rate Per	Amount
5358 2/3	Cubic feet, Latinto and gravel levelling, metalling, gravelling, watering, ramming, rolling & Complete	5 " 100 c. ft	267 14 8
C. ft. 324-5	Brick works in mortar with 1/4 new bricks and lime pointing	8 5 4 100 c. ft	27 " 7
	Contingencies		5 " 9
Total Estimate Rs			300 " "

Ponnammallu

22-1-96



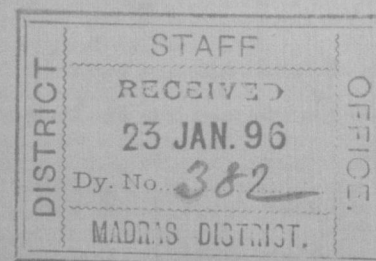
W. Crook Capt-Commandant

Statement shewing the Total Cost for repairing
the Latrines in the Cant: of Ponnammallee as per attached
Detail Estimates

Names of the Latrines	Amts	Remarks
Latrine in Barrack paddery	61 15 6	
" in Durmaraja Lane	37 10 5	
" in Potter's Street	22 12 4	
" in Chetty's Street	25 15 7	
" in Oil mangle's Street	31 14 4	
Fatty Latrine on the West side of Old Bk	19 11 10	
Total Rupees	200	

Ponnammallee }
22-1-96 }

R. K. Grob Capt.
Commandant



44
203 no 626

Detail Estimate for repairing a Latrine in Barrack panchayat
in the Cantonment of Ponnammallee.

Particulars	Measurements				Contents
	No.	Length	Breadth	Height	
I Demolishing brickwork in mud					
Cornor pillars	4	2—9	1—3	2—0	28—0
Centre "	2	1—7	1—3	2—0	8—0
Do	2	2—8	1—3	2—0	13—0
Do	2	1—6	1—3	2—0	8—0
Long wall	1	28—0	1—3	5—3	184—0
Gables	1	10—4	1—3	2—3	29—0
Cross wall Centre	1	10—4	1—3	7—6	97—0
Do South	1	13—0	1—3	6—3	102—0
Total Cubic feet					469—0
II New brick work in mud with 1/3 old bricks					
Cross wall Centre	1	10—4	1—3	4—9	61—0
Do South	1	13—0	1—3	6—3	102—0
Long wall	1	28—0	1—3	5—3	184—0
Front & Rear long wall Copping (new)	2	28—0	0—10½	1—0	49—0
Cross walls	3	10—4	0—10½	1—0	27—0
Drain	2	11—0	0—4½	0—6	4—0
Total Cubic feet					427—0
Deductions					
Doorway	2	2—6	0—10½	1—0	4—0
Total Cubic feet					4—0
Net Total Cubic feet					423—0
III Plastering 1 Coat					
Male & Female Latrines S. Wall (Int.)	4	11—0	"	4—9	209—0
Cross wall	4	10—4	"	4—9	196—0
Ext. Long wall	2	28—0	"	5—3	294—0
" Cross wall	2	12—10	"	5—3	135—0
Partition wall (in patches)	2	4—6	"	1—0	9—0
Do	2	4—0	"	1—0	8—0
Copping New Long wall	2	28—0	"	2—6	140—0
" Cross wall	3	10—4	"	2—6	78—0
Drain	2	11—0	"	1—6	33—0
In patches					10—0
Total Square feet					1112—0
Deductions					
Doorway	2	2—6	"	4—9	24—0
Copping	2	2—6	"	2—6	13—0
Total Square feet					37—0
Net Total Square feet					1075—0
IV Whitewashing 2 Coats					
M & F. Latrines Int. Long wall	4	11—0	"	3—3	143—0
Do Cross wall	4	10—4	"	3—3	134—0
Ext. Long wall	2	28—0	"	5—3	294—0
" Cross wall	2	12—0	"	5—3	126—0
Partition wall	2	9—3	"	5—3	97—0
Do	2	7—0	"	6—10	96—0
Carried up					890—0

Long wall New coping Cross wall D	Brought up				890—0
	2	28—0	"	2—6	140—0
	2	12—10	"	2—6	64—0
	1	10—4	"	2—6	26—0
Total Square feet					1120—0
Deductions Doorway Coping	2	2—6	"	4—9	24—0
	2	2—6	"	2—6	13—0
	Total Square feet				37—0
	Net Total Square feet				1083—0
Y Larring 2 Coats Long wall Cross wall Drain	4	11—0	"	1—6	66—0
	4	10—4	"	1—6	62—0
	2	11—0	"	1—6	33—0
	Total Square feet				161—0

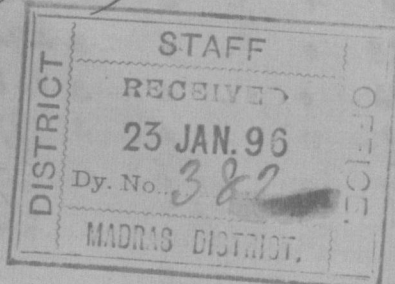
Abstract for the foregoing Estimate

Quantity	Description of Charges	Rate	Per	Amount	Remarks
469	c.ft Demolishing brick work in mud	"	14	"	100 cft
428	" New Brick work in mud with 1/4 old bricks	9	4	"	"
1075	s.ft Lime plastering 1 Coat	1	8	"	100 sft
1083	" White-washing 2 Coats	"	2	"	"
161	" Larring 2 Coats	"	12	6	"
Grand Total of Estimate				61	156

Detail Estimate for repairing a Latrine in Durmaraya Lane in the Cantonment of Poonamallee

Particulars	No	Measurements			Contents
		Length	Breadth	Height	
Flooring with Concrete work in line 1 1/2" thick					
Male & Female Latrine's Floor	2	23—0	10—0	"	460—0
Total Square feet					460—0
New Brickwork in mud with 1/4 old bricks					
In patches	2	6—0	1—4	4—0	64—0
Total Cubic feet					64—0
Lime plastering 1 Coat (in patches)					
Long wall	2	27—0	"	6—0	324—0
Do	2	24—6	"	6—0	294—0
Cross wall	4	10—0	"	6—0	240—0
Do	4	10—0	"	5—0	200—0
Total Square feet					1058—0
White-washing 2 Coats					
Long wall (Male & Female Latrine)	4	11—0	"	3—3	143—0
Cross wall (do)	4	10—4	"	3—3	134—0
Ext. Long wall	2	28—0	"	5—3	294—0
Do Cross wall	2	12—0	"	5—3	126—0
Partition wall	2	9—3	"	5—3	97—0
Do	2	7—0	"	6—10	96—0
Long wall New coping	2	28—0	"	2—6	140—0
Cross wall Do	2	12—10	"	2—6	64—0
Do	1	10—4	"	2—6	26—0
Total Square feet					1120—0
Deductions					
Doorway	2	2—6	"	4—9	24—0
Coping	2	2—6	"	2—6	13—0
Total Square feet					37—0
Net Total Square feet					1083—0
Larring 2 Coats					
Long wall	4	11—0	"	3—0	132—0
Cross wall	4	10—4	"	3—0	124—0
Drain	2	11—0	"	3—0	66—0
Total Square feet					322—0

Poonamallee
22-1-96



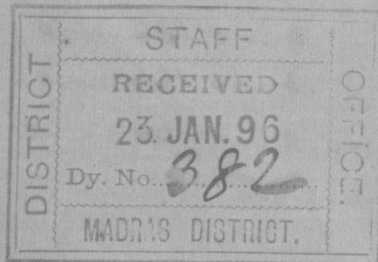
W. S. Capt.
Commandant.

P.T.O.

Abstract for the foregoing Estimate.

Quantity	Description of charges	Rate	Per	Amount	Remarks
64 cft	New Brick-work in mud with 1/3 old bricks.	9 4	" 100 c.ft.	5 14 9	
460 s.ft.	Flooring with Concrete in lime	2 8	" 100 s.ft.	11 8 "	
1058 "	Lime plastering 1 Coat	1 8	" "	15 13 11	
1083 "	White-washing 2 Coats	" 2	" "	1 5 8	
322 "	Larring 2 Coats	" 12.6	" "	2 8 3	
	Contingencies			" 7 10	
Grand total				37 10 5	

Ponnammallee }
22-1-96 }



W. Crook Capt.
Commandant

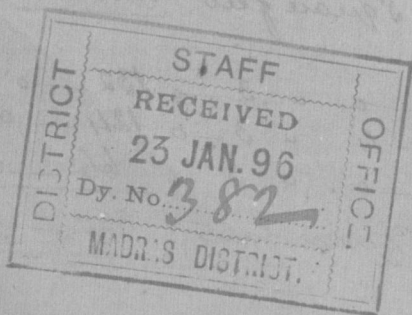
Detail Estimate for repairing a Latrine in Potters Street in the Cantonment of Ponnammallee

Particulars	No.	Measurement			Contents
		Length	Breadth	Height	
New Brick work in mud with 1/4 old bricks					
Im patches	2	6-0	1-4	4-0	64-0
Total Cubic feet					64-0
Flooring with Concrete in lime 1 1/2" thick					
Male & Female Latrine floor	2	23-0	10-0		460-0
Total Square feet					460-0
Lime plastering 1 Coat					
Im patches	1	6-0		6-0	36-0
do	1	8-0		2-0	16-0
do	1	6-0		5-0	30-0
Total Square feet					82-0
White washing 2 Coats					
Long wall (Male & Female latrine Smt)	4	11-0		3-3	143-0
Cross wall (do)	4	10-4		3-3	134-0
Ext. long wall	2	28-0		5-3	294-0
Cross wall	2	12-0		5-3	126-0
Partition wall	2	9-3		5-3	97-0
do	2	7-0		6-10	96-0
Long wall new Coping	2	28-0		2-6	140-0
Cross wall do	2	12-10		2-6	64-0
do	1	10-4		2-6	26-0
Total Square feet					1120-0
Deductions					
Doorway	2	2-6		4-9	24-0
Coping	2	2-6		2-6	13-0
Total Square feet					37-0
Net Total Square feet					1083-0
Larring 2 Coats					
Long wall	4	11-0		3-0	132-0
Cross wall	4	10-4		3-0	124-0
Drain	2	11-0		3-0	66-0
Total Square feet					322-0

Abstract for the foregoing Estimate

Quantity	Description of charges	Rate	Per	Amount	Remarks
64 cft	New Brick-work in mud with 1/4 old bricks.	9 4	100 cft	5 14 9	
460 sq ft	Flooring with Concrete in line	2 8	100 sq ft	11 8	
82	" Lime plastering 1 Coat	1 8	"	1 3 8	
1083	" White-washing 2 Coats	" 2	"	1 5 8	
322	" Tarring 2 Coats	" 12 6	"	2 8 3	
	Contingencies			" 4	
Grand Total				22 12 4	

Poonamallee }
22-1-96 }



W. Crook Capt.
Commandant

Detail Estimate for repairing a Latrine in Chetty's Street in the Cantonment of Poonamallee.

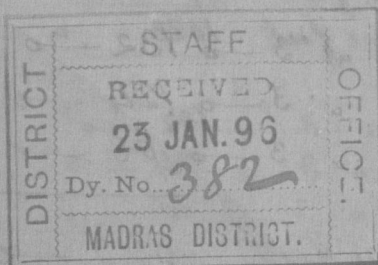
Particulars	No.	Measurements			Contents
		Length	Breadth	Height	
New Brick work in mud with 1/4 Old bricks					
In patches	1	8-0	1-4	2-0	21-0
Do	2	5-0	1-4	2-0	27-0
Do	1	4-0	1-4	2-3	12-0
Total cubic feet					60-0
Flooring with Concrete in line 1 1/2" thick	2	23-0	10-0		460-0
Male & Female Latrine Floor					460-0
Lime plastering 1 Coat (in patches)	2	4-0		6-0	48-0
Do	1	12-0		6-0	72-0
Do	1	8-0		3-0	24-0
Do	1	10-0		6-0	60-0
Do	1	10-0		3-0	30-0
Do	2	5-0		4-0	40-0
Do	2	5-0		4-0	40-0
Total Square feet					314-0
White-washing 2 Coats					
Long wall (Male & Female Latrine Sides)	4	11-0		3-3	143-0
Cross wall (do)	4	10-4		3-3	124-0
Ext to Long wall	2	28-0		5-3	294-0
" Cross wall	2	12-0		5-3	126-0
Partition wall	2	9-3		5-3	97-0
Do	2	7-0		6-10	96-0
Long wall New Coping	2	28-0		2-6	140-0
Cross wall Do	2	12-10		2-6	64-0
Do	1	10-4		2-6	26-0
Total Square feet					1120-0
Doors					
Doorway	2	2-6		4-9	24-0
Coping	2	2-6		2-6	13-0
Total Square feet					37-0
Net Total Square feet					1083-0
Tarring 2 Coats					
Long wall	4	11-0		3-0	132-0
Cross wall	4	10-4		3-0	124-0
Drain	2	11-0		3-0	66-0
Total Square feet					322-0

Abstract for the foregoing Estimate

Quantity	Description of charges	Rate	Per	Amount	Remarks
60 cft.	New Brickwork in mud with 1/4 old bricks	9 4	100 c. ft.	5 8 10	
460 s. ft.	Flooring with concrete 1 1/2" thick	2 8	100 s. ft.	11 8	
314	8 ft. Lime plastering 1 Coat	1 8	"	4 11 4	
1083	" Whitewashing 2 Coats	" 2	"	1 5 8	
322	" Larruig 2 Coats	" 12 6	"	2 8 3	
	Contingencies		"	5 6	
	Grand total			25 15 7	

Poonamallee }
22 - 1 - 96 }

W. B. Capt.
Commandant



Detail Estimate for repairing a Latrine in Oil Merges Street in the Cant. of Poonamallee

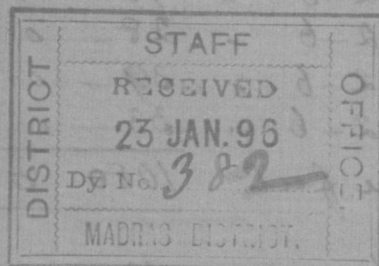
Particulars	N ^o	Measurements			Contents
		Length	Breadth	Height	
Asphalt work 3/4" thick	2	5-0	5-0	"	50-0
Passage floor					50-0
Lime plastering 1 Coat					
Male & Female Latrine Int. Long wall	4	11-0	4-9	"	209-0
Cross wall	4	10-4	4-9	"	196-0
Ext. Long wall	2	28-0	5-3	"	294-0
" Cross wall	2	12-10	5-3	"	135-0
Partition wall in patches	2	4-6	1-0	"	9-0
do	2	4-0	1-0	"	8-0
Pillars	4	9-0	2-6	"	90-0
do	2	5-6	2-6	"	28-0
do	2	7-10	2-6	"	39-0
do	2	6-6	2-6	"	33-0
Repairing chumam borders of roof					34-0
do					1075-0
Whitewashing 2 Coats					
Male & Female Latrine Int. Long wall	4	11-0	3-3	"	143-0
Cross wall	4	10-4	3-3	"	134-0
Ext. Long wall	2	28-0	5-3	"	294-0
" Cross wall	2	12-0	5-3	"	126-0
Partition wall	2	9-3	5-3	"	97-0
do	2	7-0	6-10	"	96-0
Pillars	4	9-0	2-6	"	90-0
do	2	5-6	2-6	"	28-0
do	2	7-10	2-6	"	39-0
do	2	6-6	2-6	"	33-0
Total Square feet					1080-0
Larruig 2 Coats					
Long wall	4	11-0	"	3-0	132-0
Cross wall	4	10-0	"	3-0	124-0
Drain	2	11-0	"	3-0	66-0
Total Square feet					322-0

Abstract for the foregoing Estimate

Quantity	Description of charges	Rate	Per	Amount	Remarks
50 sft.	Asphalt work 3/4" thick	23	"	100 sft.	11 8 "
1075	" Lime plastering 1 Coat	1 8	"	"	16 2 "
1080	" White-washing 2 Coats	2	"	"	1 5 7
322	" Larring 2 Coats	12	"	"	2 8 3
	Contingencies				" 6 6
Grand Total Rs				31	14 4

Doonamallee
22-1-96

W. Crook Capt.
Commandant



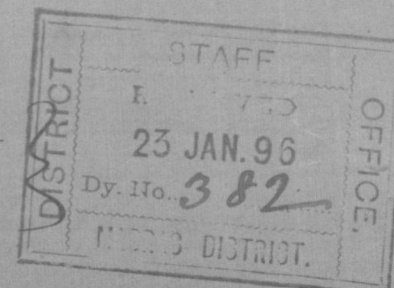
Detail Estimate for repairing a moveable Lathy Lattice situated on the western side of the Old Kanack's Ponnammallee

Particulars	No.	Measurements			Contents
		Length	Breadth	Height	
Tangle wood Upright (8' long x 3" diam.)	18				18
Bamboo lattice	1	70-06-0			420-0
Total Square feet					420-0
Larring 2 Coats					
Lattice	1	60-02-0			120-0
Total Square feet					120-0

Abstract for the foregoing Estimate

Quantity	Description of charges	Rate	Per	Amount	Remarks
18 Nos.	Tangle wood Uprights	6	" each	6	12 "
420 S.ft.	Bamboo lattice & fixing	2 1/2	" 100 Sft.	11	8 10
120 "	Larring 2 Coats	12 6	"	"	15 "
	Contingencies			"	8 "
Grand Total				19	11 10

Doonamallee
22-1-96



W. Crook Capt.
Commandant

Reading

Accounts
Cantonments

No. 305 B.

From

THE GENERAL OFFICER

To

COMMANDING MADRAS DISTRICT,

THE Dy. Adjutant General
Madras Command
Ootacamund.

Refce: Your N^o 52 B dated the 11th
January 1896.

Pallaveram. — The President
Cantonment Committee reports that
the sum of Rs 10, estimated for 1896/97
for latrine carts under "maintenance
and repairs" is for the repairs of the flesh
cart shed. and that the same was
sanctioned for 1894/95 and 1895/96 under
the head "minor department" "Conseruancy
and shown in the budget estimates in
the column remarks "roof of perishable
materials require annual repairs"
2. Poonamallee. — The officer
commanding reports that the expendi-
-ture of Rs 144 for building a latrine for
hospital

DISTRICT STAFF OFFICE,

MADRAS DISTRICT,

Fort St. George, 27 January 1896.

hospital servants ^{was} sanctioned in your
N^o 575 B. dated the 3rd April 1895. This
authority was quoted in the budget
estimate. — With regard to the repairs
required for the roads and latrines that
officer reports that they have been allowed
to fall into a very bad state, the former
not having been repaired for many
years while the latrines are, in a very
dilapidated condition, and that the
Cantonment Fund has received no grant
in aid for the past 3 years. Detailed
estimates for the works referred to are
herewith forwarded.

George F. Stuart, Captain
Offg. Col.

Brigadier General,
Commandg Madras Dist.
on tour

Q.S.

RECEIVED 29 Jan 96
GENERAL'S OFFICE
A.M.R.
No 263 OB 28/1/96

URGENT.

No. *9/104*

Account to
Cantonment.

OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,

Madras Command,

Madras, the 13 of February 1896.



13/2
Forwarded for information with
reference to this office No 9/82 dated 5th
February 1896.

(Favor of return requested.)

L. J. P. J. P.

Through
The Accountant General
with the Government of Madras.

To

The Chief Secretary to the Government of
Madras.

Controller of Military Accounts.

Lieut. Colonel,

Q. 4
Dom

The Controller of Military Accounts,
Madras Command,
Through the Accountant General
with the Govt. of Madras.
The Chief Secretary
to the Govt. of Madras,
Fort Saint George.

No. 104

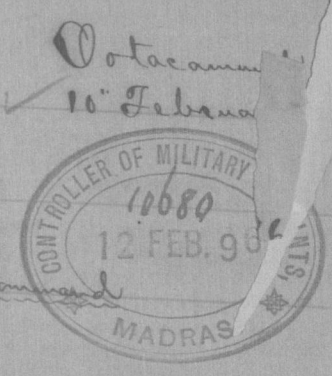
Dated 13 } February 1896.
Recd }
Du los: 10

I letter from C. A. G. forwarding
forwards information on points
noticed by this office in Cantonment
Budget Estimate - Poonamallee -

51
203 m. 60

N^o 287 B ✓

C. M. D. Madras Command



The necessity of the latrine referred to
in para 2 of this office Memo: N^o 234 B of the 31st Feb.
is explained in the above correspondence

2 Please return when no longer required.

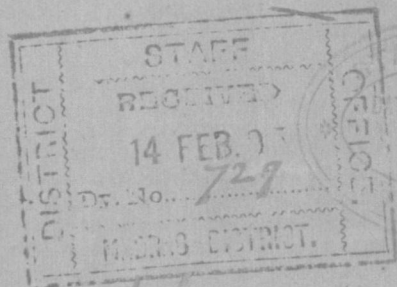
A. H. M. Lawrie Captain
Dy. Asst. Adjutant General
For Dy. Adjutant General

*Excerpt from the Sanitary Report, of
the Defects of the Hospital, that require
early attention.*

1. The unsuitability of the present station
Hospital, as regards its situation, near
the Railway Station, and a much
frequented dirty thoroughfare.
2. No accommodation for the females
3. No special eye-wards.
4. No accommodation for infectious
diseases.
5. No Quarters for Medical Warrant Officers.
6. No Quarters for Army Hospital Corps
7. Badly situated Cook House.

L. J. Poynder.

*Surgeon Major and
in medical charge.*



*57
403 Nov 1894*

Memorandum

Sp. Recd.

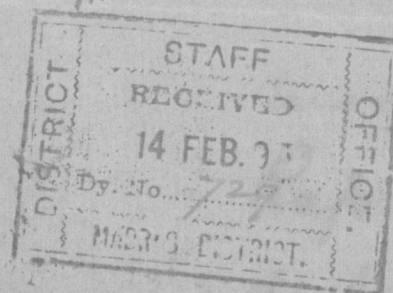
Extracts from Sanitary Report
of Station Hospital Pallavaram submitted
with Annual Return of Sick and Wounded
for the year ending 31 Decr 1894 showing
defects brought to notice during the year -

Bathes and
Lavatories

The waste water of the Lavatories
in Barrack No. 1 was hitherto
drained through pipes into two
large Cesspits situated immediately
outside the building and in close
proximity to a well, the water of
which may be used for drinking
purposes. These Cesspits under strong
representations have since been closed
and the water is now carried away
through iron pipes into the adjoining
ground some distance away.
The waste water from the other building
is got rid of in the same manner
only through brick drains instead
of iron pipes. But this method of draining
has also been found defective on account
of the frequent water clogging that occurs
sufficient time, however, has not elapsed
to permit of a response.

Consequently, there appears
to have been no necessity
for repairing them
15/2

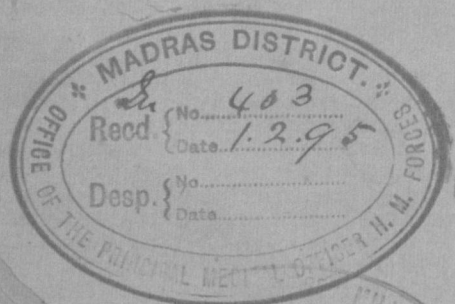
I should have thought that
water clogging would occur & a
person intent on iron pipes
than in brick drains



(True Extract)

S. M. S. Hunt

Handwritten signatures and initials at the bottom right of the page.



Poonamallee

Referring to Coic: memo no 84 dated 13th Dec. 1893. the only defect. noticed in the Annual Sanitary Report for 1894, refers to the want of a Latrine for the men of A. H. Corps. and in connection with the Quarters recently built for them.

2. The Latrine used at present was originally a wash-house belonging to the old Contagious disease building (not existing now) and as it has been condemned by the P. W. Report. is liable to be removed at any time.

3. Representations in the matter were duly made (vide para 31 Annual Sanitary Report for 1894)

Poonamallee S. H. Thondar
15th Jan 1895
Sd/- S. H. Thondar
Sd/- S. H. Thondar

DISTRICT
STAFF
RECEIVED
14 FEB 95
OFFICE
MADRAS DISTRICT

20 FEB 95
MADRAS DIVISION

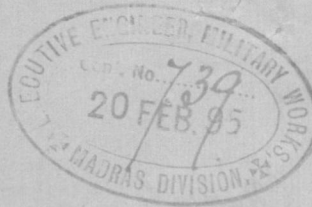
Original

Poonamallee

Annual Sanitary Report
for 1894

Sanitary
Reports & Returns

No. 5



From

The Principal Medical Officer,
H. M.'s Forces, Madras District.

To

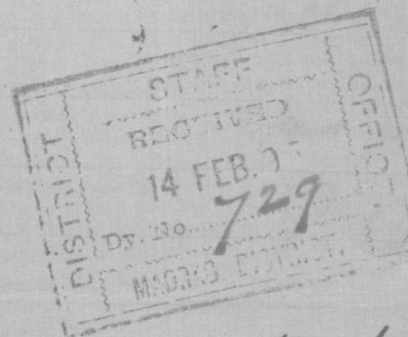
The Asst. Adjutant General,
Madras District,
Fort Saint George.

SIR,

I have the honor to forward
herewith statement of defects noticed
in the Annual Sanitary Reports for
1894 of the Station Hospitals at Madras,
Poonamallee and Pallaveram, for the
information of the General Officer
commanding the District.

I have the honor to be,
Sir,
Your most obedt. Servant.
Wm. W. W.

Surgeon Colonel,
P.M.O. Madras D.D.



No 662 B.

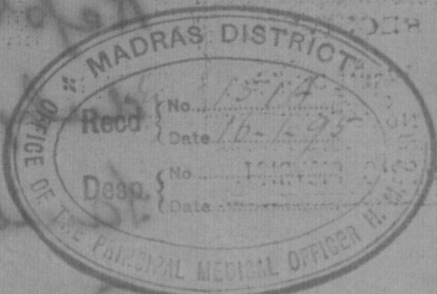
The Executive Engineer
Madras Division Military Works

For report on para 2 of the annual report of
the station Hospital at Poonamallee.

2.- Please return.

Fort St. George
19 Feb 1895

W. W. W. Captain
Hq. Dy. A. A. G. Madras



N. 798B
22-2-95. III.

D.A.A.G. Madras District

The Medical officer has apparently lost sight of correspondence on this subject ending with his own letter N: 72 dated 17.2.94 to my address.

Appendix M. B.B.R. states that latrine accommodation for hospital servants should be provided by the Cantonment Committee. This ruling was communicated to the Medical officer, who applied to President Cant. Committee to provide a latrine (M.O. N: 8C of 2.2.94).

The President replied that Cant. Funds could not afford the work, and the Medical officer then asked that the building should not be dismantled for the present.

It appears that pressure should be brought on the Cantonment Committee to provide a movable latrine which would cost about Rs 150/- or that the L.M.S. should be moved to give a grant in aid of Cantonment funds for the purpose.

DISTRICT	STAFF	OFFICE
	RECEIVED	
	25 FEB. 95	
	Dy. No. 866	
	MADRAS DISTRICT.	

22.2.95

W. D. A. G. Madras
M. D. A. G.

IV

N^o 756B

To

The O. Poonamallee

Please report whether latrine accommodation for hospital servants can be provided from the Cantonment funds.

Please return.

O/S

Fort St George
26th February 95

N. Saurbary Captain

Off. Dy Asst Adjt General

H.

Madras Dist

493.

To

The Asst. Adjt. General
Madras District
Fort St. George.

Latrine accommodation cannot be provided from the Cantonment funds.
An estimate of the cost of the required work was prepared and sent to the Med. Officer in charge of Station Hospital for submission to C. W. D. on 16.2.94.

R. Vynnyan Captain
Commandant

1st March 1895.

DISTRICT	STAFF	OFFICE
	RECEIVED	
	2- MAR 95	
	Dy. No. 953	
MADRAS DISTRICT.		

there is last 2 accounts shown
No

V

N^o 872B

To

The Officer Commanding
Poonamallee

Please send a copy of the estimate you allude to in the preceding minute, as also a statement of Cont. accounts showing how it is impossible to provide this out of Cantonment funds as is laid down in Appendix M. B. B. R.

O/S

N. Saurbary Captain

Off. Dy Asst Adjt General

H.

Madras Dist

Fort St George
6th March 95.

STAFF OFFICE
757
Date 8-3-95
POONAMALLEE.

N^o 562

To

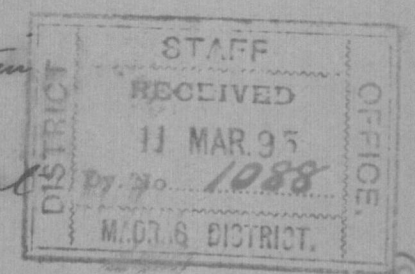
The Asst. Adjt. General in C.
Fort St. George

No copy of the estimate was kept. An Office informs me that it was forwarded to the Ex. Engineer Mr. S. Thomas Mount 18-2-94. The amount of the estimate was Rs. 11

2. Statement of Cant. Fund Accounts is forwarded herewith.
 Part of Rs. 230 estimated Closing balance on the 31st March/95
 will be required for deepening tanks and cleaning wells
 during the hot season, which has not been done since
 1891, when a special grant of Rs. 200 was obtained from
 Govt for the purpose.

Money will also be required for repairing the main Bazaar
 roads about which an application was made to the Collector
 in Sept 94 for its repair by the District Board & refused as not being
 under the charge of that Dept.

R. S. S. S. Captain
 Commandant



N^o 9310

The Esq. Engineer
 Madras Dist. Engrs. Works
 Fort St. George



In the circumstances brought to
 notice by the Officer Commanding Ponnauvallee
 in the preceding minute, will you please
 report for the information of the General
 Officer Commanding whether there is any
 objection to the building (originally a wash
 house) now used as a latrine by the men

et. Man

of A. H. Corps being continued as such till
 the provision of a suitable latrine. - And
 hearing from you the Officer Commanding
 Ponnauvallee will be instructed to make
 the necessary provision for latrine
 accommodation in the next annual
 Budget of Cantonment Fund.

Please return.

S. S. S.
S. S. S. Captain

Fort St. George
 12th March 95

Off. Dy. Asst. Adjt. General
 Madras District

No 1280
 22-3-95

A. A. G. Madras District

There is no departmental objection, as the medical
 authorities make no objection on sanitary grounds.
 The building should however be dismantled mutually,
 and it is most desirable that provision for building
 a Cantonment latrine should be made in next year
 Cantonment Fund Budget.



23/3/95

W. J. M. Major

J. W. P.

No 1078B

1028/3

The Quarter Master General
Madras Army.

Forwarded. -

2. - In the circumstances brought to notice
I recommend that sanction be accorded for
the inclusion of the amount, required for latrine
accommodation for the Hospital servants at
Poonamallee, in the next Cont. Budget -
which will be submitted in September next. -

Please return. -

Fort St. George
25th March 1905

J. Munthambur
Brigadier General
Commanding Madras Dist.
H. B.

No 575B.
G.O. to Madras Dist.

MR. MR. GENERAL'S OFFICE.
28 MAR 95
Dy. No. 777 B 28/3/95

Ootacamund
3rd April 1895

The proposal in Minute X is sanctioned.

(By order)

Edmundson

Asst. Q. M. General
For Dy. Assistant General

STAFF
RECEIVED
5- APR 95
Dy. No. 195
MADRAS DISTRICT.

No 1235B

The Officer Commanding
Poonamallee

For information and
guidance. -

2. - Please return.

H. B.

Fort St. George
6th April 1895

Whauby Captain
Off. Asst. Adj. General
Madras Dist.

STAFF OFFICE
1123
Date 8-4-95
POONAMALLEE.

A. A. G. M. St.
747 Fort Saint George.

Notes and returns herewith as requested.

STAFF
RECEIVED
9- APR 95
Dy. No. 1529
MADRAS DISTRICT.

R. W. M. J. (Capt.)

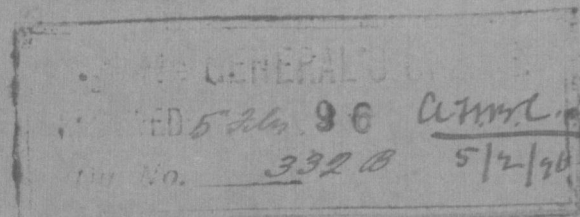
N^o 386 B

To The Dy. Adj. General
Madras Command.

Return as requested in
your No. 233 B of the 31st January 1896.

W. S. Searby Captain
Offg. Dy. Asst. Adj. Genl.
for Brigadier General
Comd. Madras Dist.
(on tour).

Fort St. George
31st Feb. 1896



Account
Cautious

URGENT

No. 117



OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,

Madras Command,

Madras, the 15th of February 1896.

Red 4. 10

Forwarded.

2. This Office has no further remarks to offer,
than those given in this office letter No. 600
dated 4th December 1895 and No. 7184 dated
20th November 1895 - extracts from which are
attached to the present correspondence
and to this office memo No. 9/34 dated 18th
January 1896.

Through
The Accountant General
with the Government of Madras,
Fort Saint George.
To
The Chief Secretary to the Government of Madras
Fort Saint George.

Lt. Col. Sanyal
Lieut. Colonel,
Controller of Military Accounts.

To

The Controller of Military Accounts,
Madras Command.

Through
The Accountant General
with the Government of Madras
Fort Saint George.

To The Chief Secretary to the
Govt. of Madras
Fort Saint George.

No. 117

Dated 18th
Feb 1896

Encl: 17

Forward Budget estimate
of Cantonment Hospitals and
Inns of certain Stations.

No. 556 M., 14TH APRIL 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 24th February 1896, No. 544.

I have the honour to forward the accompanying budget estimates for 1896-97 of (1) the Cantonment funds of St. Thomas' Mount, Pallavaram, Poonamallee, Wellington and Vizianagram and (2) the Cannanore, Trichinopoly, Quilon and Bellary military stations.

2. These estimates have been received from the Lieutenant-General, Commanding the Forces, through the Controller of Military Accounts, together with his reports.

3. I have examined the figures entered in the estimates of the five Cantonment funds which alone are dealt with by me, and beg to offer the following remarks thereon. I have further attached a slip to each estimate giving the actual receipts of the first nine months of the current and past years and have corrected the actuals of 1894-95 and the balances to correspond with my books.

4. The actuals of 1894-95, the budget and the proposed revised estimates of the current year and the budget estimate for the ensuing year are brought out for each fund in the following table in which also are given the opening and closing balances:—

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
<i>St. Thomas' Mount.</i>	RS.	RS.	RS.	RS.	RS.	RS.
Accounts, 1894-95	2,161	9,373	..	11,534	7,039	4,495
Budget estimate, 1895-96	1,512	6,364	..	7,876	6,736	1,140
Revised " "	4,495	6,364	..	10,859	8,211	2,648
Budget " " 1896-97	2,648	9,400	85	12,133	11,700	433
<i>Pallavaram.</i>						
Accounts, 1894-95	170	2,826	844	3,840	2,984	856
Budget estimate, 1895-96	855	2,274	801	3,930	3,462	468
Revised " "	856	3,142	801	4,799	3,517	1,282
Budget " " 1896-97	1,282	3,420	800	5,502	5,285	217
<i>Poonamallee.</i>						
Accounts, 1894-95	364	1,959	..	2,323	2,093	230
Budget estimate, 1895-96	..	2,011	..	2,011	2,011	..
Revised " "	..	2,011	..	2,241	2,011	230
Budget " " 1896-97	0	2,011	394	2,635	2,635	..
<i>Wellington.</i>						
Accounts, 1894-95	830	6,794	228	7,852	6,641	1,211
Budget estimate, 1895-96	244	7,180	..	7,424	6,955	469
Revised " "	1,211	7,680	..	8,891	6,982	1,909
Budget " " 1896-97	1,909	6,815	..	8,724	8,518	206
<i>Vizianagram.</i>						
Accounts, 1894-95	728	1,787	..	2,515	2,442	73
Budget estimate, 1895-96	328	2,120	..	2,448	1,875	573
Revised " "	73	2,120	..	2,193	1,875	318
Budget " " 1896-97	318	2,170	..	2,488	2,140	348

5. I have not been able to verify the sanctioned budget figures for the current year, as they have not been furnished to me.

ST. THOMAS' MOUNT.

6. *Receipts*.—The transactions of the past year already exceed the budget expectation. The actual balance to credit of the fund on 1st April 1895 amounted to Rs. 2,983 over the expectation. The revised estimate thus opens with the actual closing balance of Rs. 4,495 on the 31st March last. The receipts of the first nine months of the current year amounted to Rs. 7,124 against Rs. 7,050 in the corresponding months of last year. The proposed revised estimate has thus been already exceeded. The receipts, 1894-95, which amounted to Rs. 9,373, it is alleged, included arrears on account of taxes. But I see no reason from the figures available for the current year why the revised estimate should not be raised to Rs. 8,400 allowing about Rs. 1,000 for arrears collected in the last three months of the past year. The increase if approved will have to be made under *Assessed Taxes* (Rs. 1,850) and *Police* (Rs. 193). The provision under *Land Revenue* should be expunged, as no receipts have been booked in past years.

7. The estimate for next year provides for an increased percentage of taxation from 5 to $7\frac{1}{2}$. In view of this and the actuals of the past and current years, I would raise the estimate under *Assessed Taxes* by Rs. 1,500.

8. *Charges*.—The revised estimate under *Refunds* should be raised to Rs. 100 with reference to the actuals of the current year. The budget estimate for next year takes credit for a saving of Rs. 396 owing to reduction of establishment counter-balanced by a liability of Rs. 200 for payment of gratuity to the retiring members of the establishment. On the other hand, the estimate provides Rs. 2,103 for contribution to the hospital against Rs. 600 in the revised estimate of the current year and Rs. 1,100 for a new market and for wells and tanks.

9. If my suggestions are approved, the estimates of this fund will stand as follows, and there will be no necessity for sanctioning the grant of Rs. 85 applied for :—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 4,495	RS. 8,400	RS. 12,895	RS. 8,281	RS. 4,614
Budget „ 1896-97	4,614	10,875	15,489	11,700	3,789

PALLAVARAM.

10. The accounts of this fund for 1894-95 closed with the balance anticipated in the revised estimate of that year.

11. *Receipts*.—The revised estimate for demand or warrant cost should be reduced to Rs. 70, as the receipts of the first nine months of the current year amounted to Rs. 54 only. The budget for next year may also be taken at this figure. The *Police* receipts may be reduced by fifty in the revised estimate with reference to a fall in the receipts of the first nine months. The provision of twenty in the budget estimate for next year under *Unclaimed property* may be left out, as the credit in the current year was due to special circumstances which may not recur. As in St. Thomas' Mount, the estimate for next year provides for raising *House-tax* from 5 to $7\frac{1}{2}$ per cent.

12. *Charges*.—The revised estimate under *Refunds* should be raised to Rs. 125 with reference to available actuals. The excess in the budget estimate for next year provides for large outlay on roads and drains and for lighting the streets.

13. The estimates, as revised by me, will be as follows. The grant required from Government in 1896-97 is Rs. 763 only :—

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 856	RS. 3,062	RS. 801	RS. 4,719	RS. 3,567	RS. 1,152
Budget „ 1896-97	1,152	3,370	763	5,285	5,285	..

POONAMALLEE.

14. The closing balance of 1894-95 exceeded by Rs. 230, the expectation in the revised estimate of that year.

15. *Receipts*.—The revised estimate under *Assessed Taxes* (taxes on trades and professions) should be reduced by Rs. 100. The same deduction may be made in the estimate for next year. On the other hand, the revised and budget under *Miscellaneous*, *Sale of fruits, grass, &c.*, require to be raised by Rs. 100. Sufficient reason does not apparently exist for providing Rs. 25 under *Other deposits and advances*. This item may therefore be excluded.

16. *Charges*.—The estimate for next year includes Rs. 500 for repairing roads and drains.

17. The estimates as above revised will stand as follows and the grant required from Government for 1896-97 will be raised from Rs. 394 to Rs. 444 :—

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 230	RS. 1,986	RS. ..	RS. 2,216	RS. 2,011	RS. 205
Budget „ 1896-97	205	1,986	444	2,635	2,635	..

WELLINGTON.

18. The result of the transactions in 1894-95 was better than the expectation in the revised estimate of that year by a sum of Rs. 967.

19. *Receipts*.—With reference to the actuals of the past and current years, I would raise the revised and budget under *Assessed Taxes* (House-tax and *Miscellaneous*) by Rs. 200. For the same reason I would raise the revised under *Police* by Rs. 300* and the budget by Rs. 150†.

20. *Charges*.—The revised and the budget under *Refunds* may each be reduced to Rs. 40, which is also the average for the past three years. The estimate for next year provides for an increase of establishment (toties and sweepers), and for drainage works in the bazaars.

21. The modifications suggested by me will give the following figures :—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 1,211	RS. 8,180	RS. 9,391	RS. 6,922	RS. 2,469
Budget „ 1896-97	2,469	7,165	9,634	8,458	1,176

VIZIANAGRAM.

22. The closing balance of 1894-95 of this fund fell below expectation in the revised estimate by Rs. 255.

23. *Receipts.*—Under *Assessed Taxes*, I would reduce the revised and the budget by Rs. 100,* the reduction being warranted by the actuals of the past and current years.

24. *Charges.*—The charges in 1894-95 included large outlay on latrines and dustbins. The estimate for next year provides Rs. 200 for an iron roller.

25. As revised above, the estimates will be as follows:—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	Rs. 73	Rs. 2,020	Rs. 2,093	Rs. 1,875	Rs. 218
Budget „ 1896-97	218	2,070	2,288	2,140	148

26. In connection with the form in which these estimates are now submitted by the Cantonment Committees, I beg to suggest, for the approval of Government, the following modifications:—

(1) Instead of a single sheet for receipt and expenditure, it will be well to have one for *receipts* and another for *expenditure*, explanatory remarks being written on the second page and the figures on the first. There will then be no need for a covering letter.

(2) Totals should be given for each major head of receipt and charge; and

(3) A column may be opened for exhibiting the average of the past three years under the more fluctuating items of receipts and charges.

From the Lieutenant-General Commanding the Forces, Madras, to the Chief Secretary to Government (through the Controller of Military Accounts, Madras Command, and the Accountant-General with the Government of Madras), dated Ootacamund, 15th January 1896, No. 72-B.

With reference to G.O., No. 2083 M. (Local and Municipal Department), dated 12th December 1895, I have the honour to forward, for the sanction of Government, the budget estimates of the Cantonment funds of the marginally-noted stations for the year 1896-97.

2. The question regarding the amounts likely to be required as grants-in-aid for Cantonment hospitals is at present under the consideration of the Principal Medical Officer, Madras Command, and the distribution on this account to the above cantonments will be intimated to you as early as possible.

From the Lieutenant-General Commanding the Forces, Madras, to the Chief Secretary to Government (through the Controller of Military Accounts, Madras Command, and the Accountant-General with the Government of Madras), dated Ootacamund, 14th February 1896, No. 313-B.

With reference to the enclosed copy of Government of India letter No. 382-F., dated 28th ultimo, I have the honour to forward, for the sanction of Government, the budget estimates of the marginally-noted stations in this command for the year 1896-97, together with the report of the Controller of Military Accounts, Madras Command, thereon.

Cannanore.
Trichinopoly.
Quilon.
Bellary.

Cantonment hospitals.

Rs. *vide* copy of estimate and Controller of Military Account's report thereon enclosed.

Bellary .. 1,850
St. Thomas' Mount. 1,439
Bangalore .. 4,598

Cantonment funds.

Rs.
Pallavaram 800
St. Thomas' Mount 85
Poonamallee 394
Cannanore 307
Trichinopoly 900
Quilon 288

2. Adverting to paragraph 2 of my letter No. 72-B., dated 15th ultimo, I beg to state that, subject to the sanction of the Government of Madras, I propose to allot the marginally-noted amounts as grants-in-aid for the cantonment hospitals and funds in the Madras Presidency for the ensuing year.

No. 34-G.

Forwarded.

2. Attached are extracts from this office letter No. 7184, dated 20th November 1895, to the Deputy Adjutant-General, Madras Command, reporting on the budget estimates referred to.

MADRAS,
18th January 1896.

(Signed) G. W. SAWYER, Lieut.-Col.,
Controller of Military Accounts.

To the Chief Secretary to the Government of Madras
(through the Accountant-General with the Government of Madras).

From the Controller of Military Accounts, Madras Command, to the Deputy Adjutant-General, Madras Command, dated Madras, 20th November 1895, No. 7184.

No. 1986-B., dated 1st November 1895.
„ 2009-B., „ 4th „ „
Enclosures returned.

With reference to your letters noted in the margin, I have the honour to offer the following remarks on the several cantonment budget estimates for the year 1896-97 submitted therewith:—

PALLAVARAM.

Receipts.—(a) Owing to the tax upon houses having been raised by 2½ per cent. the income derivable in this account next year is estimated at Rs. 1,800 against Rs. 1,060, the amount sanctioned for the current year.

(b) The sum of Rs. 160 estimated on account of “Taxes on trades and professions” is based on the revised estimate (Rs. 160) of the current year, which is Rs. 10 more than the sanctioned estimate of this year.

(c) An increase of Rs. 40 over the sanctioned figure of Rs. 180 for the current year is anticipated next year under “Miscellaneous, including taxes on horses and carriages.” The actuals of 1894-95 amounted to Rs. 211.

(d) Rupees 100, the revised estimate of the current year, is proposed for the next year on account of “Demand or warrant cost.” The actuals for 1894-95 amount to Rs. 46 and those for the first six months of 1895-96 to Rs. 30. Nothing was sanctioned on this account for the current year.

(e) The estimated receipts on account of “Fees, fines and forfeitures” under “Police” are expected to realize Rs. 300, which is Rs. 100 more than the figure for the current year. The estimate is based on the actuals of 1894-95 (Rs. 304).

(f) Under “Unclaimed property”, “Police,” Rs. 20 is estimated for the next year, which is based on the revised estimate of 1895-96. Nothing was sanctioned on this account for the current year, and there was no expenditure during 1894-95.

(g) The income under "Miscellaneous, including cattle pound receipts" under "Police" is given at Rs. 250, which is based on the revised estimate of this year (Rs. 250) and the actuals of 1894-95 (Rs. 254). The estimate of the current year is Rs. 230.

(h) Rupees 150 is anticipated to be realized on account of "Sales of manure, &c.," under "Minor department," against Rs. 85, the sanctioned estimate of this year and the actuals of the past year. The estimated figure is apparently based on the revised estimate of 1895-96.

(i) Rupees 220 is estimated for the next year on account of "Sales of fruit, grass, &c.," under "Miscellaneous." The figures in the sanctioned and the revised estimates on this account for the current year are Rs. 155 and Rs. 200, respectively.

(j) Rupees 50, the revised estimate of the current year, is repeated for the next year for "Sales of trees," "Miscellaneous." There were no receipts during 1894-95. The sanctioned figure for 1895-96 is only Rs. 14, but the actuals for the first six months of 1895-96 amount to Rs. 36.

(k) Under "Quarrying stones," "Miscellaneous" the revised estimate figure for the current year (Rs. 150) is proposed for the next year against Rs. 160 sanctioned for 1895-96. The estimated figures might be raised to Rs. 200 with reference to the actuals of 1894-95 (Rs. 208) and those of the first six months of 1895-96 (Rs. 96).

(l) For "Stamping weights and measures" under "Miscellaneous" nothing is estimated to be realized during next year. The sanctioned and the revised estimate for 1895-96 and the actuals for the first six months of that year are Rs. 40. It is explained that the contract for stamping weights and measures is let out biennially, and consequently there will be no receipts under this head next year.

Expenditure.—(a) Rs. 75 is estimated for the next year on account of "Refund of taxes," "Revenues" which is based on the revised estimate for the current year (Rs. 75).

(b) Under "General administration and accounts," "Contingencies" Rs. 80 is estimated for the next year, against Rs. 60, the sanctioned and revised estimate for the current year. The actuals for 1894-95 amount to Rs. 68. It is explained that this increased provision is necessary for binding a considerable number of records during next year.

(c) Under "Medical," "Contingencies" Rs. 100 is estimated for the first time. It is explained that this amount is urgently required for the hospital garden. But this amount should more appropriately appear in the cantonment hospital estimate. No provision was made on this account in previous years.

(d) Rupees 1,428 is estimated for the next year against Rs. 1,680, the sanctioned and revised estimate for the current year. The actuals for 1894-95 amount to Rs. 1,604. This reduced provision, it is explained, is owing to a contractor having engaged to carry out the whole of the conservancy efficiently at Rs. 119 per mensem.

(e) For "Planting trees" under "Miscellaneous" Rs. 100 is estimated for the next year. Nothing was sanctioned or entered in the revised estimate for the current year. The actuals for 1894-95 amount to Rs. 126.

(f) No provision is made for "Petty establishments" and "Removing prickly-pear" under "Miscellaneous." The sanctioned and the revised estimates for the current year are Rs. 20 for the former account and Rs. 50 for the latter. The actuals for 1894-95 amount to Rs. 7 and Rs. 80, respectively.

(g) Under "Miscellaneous" for "Miscellaneous unforeseen charges" Rs. 100 is estimated for the next year against Rs. 20, the sanctioned and the revised estimates for the current year. The actuals for 1894-95 amount to Rs. 49. It is explained that this increased provision is made to meet the cost of repairing culverts, wells, &c.

(h) Under "Public works" for "Lighting roads" Rs. 1,300 is estimated for the first time. It is explained that this sum is required for providing fifty lamp-posts and lighting them for a year. It is stated that there is not a single lamp-post at present in the cantonment. On the other hand nothing is estimated on account of "Original works."

(i) Under "Maintenance and repairs" for "Roads and drains" Rs. 1,016 is estimated for the next year against Rs. 64, the sanctioned and the revised estimate for the current year. The actuals for 1894-95 amount to only Rs. 10. It is explained that this large amount is required for mending the roads and drains in the bazaar as they have been neglected for some time past.

(j) Under "Maintenance and repairs" for "Latrine carts" Rs. 10 is estimated for the next year. Nothing was sanctioned on this account for the current year. There was no expenditure during 1894-95 on this account. The necessity for this provision is not explained.

(k) Under "Maintenance and repairs" for "Latrines, receptacles and bridges" Rs. 100 is estimated for the ensuing year, against Rs. 50, the sanctioned and the revised estimate for 1895-96. The actuals for 1894-95 amount to Rs. 50. It is explained that this increased provision is made for repairing the culverts throughout the cantonment which had not been repaired for some time past. Taking into account the closing balance of Rs. 216

* Closing balance	Rs. 216	(k) under receipts and remark (e) under
Reduction in remark—		expenditure be approved, the grant-in-aid
(k) Receipts	50	of Rs. 800 required by this cantonment
(e) Expenditure	100	might be reduced by Rs. 366 * i.e., to
Total	366	Rs. 434, as against Rs. 801 for the current
		year.

WELLINGTON.

Receipts.—(a) Rupees 50 is estimated for next year against Rs. 10 for the current year on account of "License for booths and platforms" under "Assessed taxes" which is stated to be due to the introduction of license fees on tom-toms, &c.

(b) Owing to the heavy fines and excess number of cases, the income derivable from "Fees, fines and forfeitures" under "Police" is estimated at Rs. 300, which is Rs. 100 more than the sanctioned estimate for the current year, but Rs. 100 less than the revised estimate for this year. Judging from the actuals of 1894-95, viz., Rs. 529, and of six months of 1895-96, viz., Rs. 427, the amount might be increased to at least Rs. 400.

(c) A falling off in the income derived from "Slaughter-house fees" is anticipated next year, the estimate being Rs. 50 less than the sanctioned estimate of Rs. 650 for the current year. Judging from the actuals of 1893-94 (Rs. 701) and of 1894-95 (Rs. 672) the amount sanctioned for the current year and shown as the revised estimate for this year might be repeated for the next year.

(d) The "Conservancy tax and fees" are expected to realize Rs. 600 next year, which is Rs. 100 more than the sanctioned estimate of the current year. But this might further be increased to at least Rs. 650 judging from the actuals of 1893-94 (Rs. 690) and of 1894-95 (Rs. 745).

(e) "Taxes on water-supply" are not anticipated to bring in more than Rupees 100 next year, which is Rs. 50 less than the sanctioned estimate for the current year. The figure is evidently based on the actuals of 1893-94, viz., Rs. 104.

(f) "The sale of fruits, grass, &c.," are expected to yield Rs. 1,350, that is, Rs. 300 more than the sanctioned estimate for the current year. But, on the other hand, there will be a falling off of Rs. 800 on account of receipts realized from "The sale of trees," the provision being Rs. 2,500 which is, however, higher than the actuals of 1894-95, viz., Rs. 1,336.

(g) The total receipts from local sources is estimated to be Rs. 6,815 for 1896-97 against Rs. 7,180 for the current year.

Expenditure.—(a) The expenditure under "General administration and accounts" shows an increase of Rs. 180 under "Establishments" and Rs. 100 under "Contingencies," in the former case owing to the increase of Rs. 15 per mensem in the pay of the supervisor, and in the latter to the heavy expenditure incurred in the past year, viz., Rs. 268.

(b) The increased expenditure under "Conservancies" is explained to be due to extra sweepers employed for sweeping all the cantonment roads and to an additional latrine having been constructed. The increase of Rs. 264 on the above account is partly reduced by a decrease of Rs. 60 on account of a corporal having been appointed as an Inspector.

(c) Owing to improvements in the water works, a sum of Rs. 500 is estimated for laying of pipes against Rs. 200 for the current year.

(d) The work in connection with drainage in the bazaar is estimated to involve a special outlay of Rs. 600 on the public works, but no details of the amount have been given. This fund is self-supporting and expects to close with the balance of Rs. 206.

POONAMALLEE.

Receipts.—The estimated receipts from local sources are the same as those sanctioned for the current year.

Expenditure.—(a) Rs. 144 is estimated under "Public works" for building a latrine for hospital servants and Rs. 500 under "Maintenance and repairs" for placing roads, drains and latrines in a proper state of repair. But the necessity for the provision has not been explained, neither have details of the figures been furnished. A grant-in-aid of Rs. 394 is required for next year. No grant-in-aid was sanctioned this year.

VIZIANAGRAM.

Receipts.—(a) Rupees 1,000 is estimated on account of "Taxes upon houses" "Assessed taxes," against Rs. 900, the sanctioned and the revised estimate for 1895-96. The actuals for 1894-95 were Rs. 580. This large revenue is owing to increased tax on houses.

(b) Under "Assessed taxes" "Miscellaneous including taxes on horses and carriages" Rs. 400 is estimated for the next year, against Rs. 450, the sanctioned and revised estimate for the current year. The decrease is explained to be due to a reduction of the number of vehicles, &c., owing to civil officers having left the cantonment.

Expenditure.—(a) Under "Minor department" provision is made for two additional sweepers at Rs. 3 each per mensem for iron latrines purchased in 1894-95.

Under "Public works" Rs. 200 is provided for an iron roller proposed to be purchased during next year, as there is no such roller at present in the cantonment.

This Cantonment fund requires no grant-in-aid from Government and expects to close with a credit balance of Rs. 848.

SAINT THOMAS' MOUNT.

Receipts.—(a) The amount expected to be realized on account of "Taxes upon houses" under "Assessed taxes" is Rs. 5,100 against Rs. 2,600 for the current year; the increase is explained to be due to more accurate collection of taxes and to the enhancement of the house tax by $2\frac{1}{2}$ per cent.

(b) The revenue anticipated under the other minor heads of "Assessed taxes" is greater than the amount estimated for the current year, but less than the actuals for 1894-95, because the latter include a large amount of arrears collected during that year.

(c) The amounts provided for the several heads under "Police" and "Minor departments" and for "Sales of fruit, grass, &c.," and "Sales of trees" under "Miscellaneous" appear to have been based on the actuals for 1894-95, and with the exception of the item "Fees, fines and forfeitures" under "Police" (where the amount estimated is Rs. 500 against Rs. 350 for this year) approximate the provision for the current year.

Expenditure.—(a) The amounts estimated for establishments under the heads "Collection of revenue" and "General administration and accounts" are Rs. 336 and Rs. 240 against Rs. 720 and Rs. 252, respectively, sanctioned for the current year, the decrease being due to revision of establishment.

(b) Consequent on the above, a gratuity of Rs. 200 under the head "Superannuation" is proposed for the two clerks reduced.

(c) A large provision of Rs. 2,103 is made under the head "Medical" as a contribution to the Cantonment hospital in view to meeting the entire estimated cost of that hospital. No details for this amount have been furnished to enable this office to form an opinion as to whether that amount is actually required. The item should however be expunged, as the question of the provision for Cantonment hospitals in Cantonment fund estimates has not yet been settled.

(d) Rs. 1,665 and Rs. 666 have been provided for ten carts with pair of bullocks each and for four pairs of bullocks respectively under the head "Minor departments" against Rs. 1,710 and Rs. 684 estimated for the current year, the decrease being due to a contract having been concluded at Rs. 13-14-0 per mensem for a pair of bullocks instead of Rs. 14-4-0 which is the present rate.

(e) The sum of Rs. 1,000 estimated for buildings under "Public Works" is for the provision of a market for the Mount division of the Cantonment where none exists at present. The Secretary, Cantonment Committee, explains that the proposal, if sanctioned, will meet the wants of the European inhabitants, native troops, and about one-third of the native inhabitants, and that this expenditure will bring in some revenue from rent of stalls.

(f) Rs. 700 is estimated to be required for "Other works" under the head "Public Works," but it is not practicable to state whether a provision to this extent is necessary. It may be remarked that a large amount (Rs. 1,250) will probably be expended during the current year.

(g) The current year's estimate of Rs. 300 for roads under "Maintenance and repairs" has been raised to Rs. 2,000 for next year. This amount is stated to be required as the Cantonment roads have been long neglected through want of funds and are badly in need of repair.

(h) Rs. 100 is estimated for "Other works—Wells and tanks" under "Maintenance and repairs" to meet the cost of repair and deepening of wells and tanks in the hot weather. The closing balance of this fund on 31st March 1896 is given at Rs. 112. If the grant-in-aid of Rs. 85 stated to be required is deducted therefrom, the amount will be reduced to Rs. 27, to which be added the sum of Rs. 2,103, referred to in remark (c) under "Expenditure," the total balance on hand on 31st March 1896 will be Rs. 2,130.

I might here observe that the remark made by the Secretary, Cantonment Committee, in his memorandum of explanations of variations, dated 14th August 1895, that the cost of providing iron receptacles and conservancy carts for native troops should not be debited to local funds, is not borne out by Government of India letter, No. 910, M.W., dated 25th March 1895, wherein it was decided that the provision of latrines and latrine appliances, &c., is a charge against Cantonment funds.

2. With reference to the above remarks the aid required from the State by the Cantonment funds of this Presidency will amount to Rs. 2,074 against Rs. 2,361, sanctioned for the current year, as shown below:—

	Grant-in-aid required for 1896-97.	Grant-in-aid sanctioned for 1896-95.
Pallavaram	434	801
Wellington	Nil.	Nil.
Poonamallee	394	"
Vizianagram	Nil.	"
St. Thomas' Mount	Nil.	Nil.

ORDER—No. 666 M., dated 14th April 1896.

The estimated receipts and charges of the cantonments in this Presidency for 1896-97, as passed by Government, are compared below with the revised estimate for the previous year:—

	Revised Estimate for 1895-96.						Budget Estimate for 1896-97.					
	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
St. Thomas' Mount ..	Rs. 4,495	Rs. 8,400	..	Rs. 12,895	Rs. 8,281	Rs. 4,614	Rs. 4,614	Rs. 10,875	..	Rs. 15,489	Rs. 11,727	Rs. 3,762
Pallavaram ..	856	3,062	801	4,719	3,567	1,152	1,152	3,420	613	5,185	5,185	..
Poonamallee ..	230	1,986	..	2,216	2,011	205	205	1,986	444	2,635	2,635	..
Wellington ..	1,211	8,180	..	9,391	6,922	2,469	2,469	7,365	..	9,834	8,458	1,376
Vizianagram ..	73	2,020	..	2,093	1,875	218	218	2,070	..	2,288	2,140	148

2. The alterations in the estimates of the several cantonments suggested by the Accountant-General and the Controller of Military Accounts are approved, except the proposal of the latter officer to expunge from the accounts the provision of Rs. 2,103 made in the budget of the St. Thomas' Mount cantonment on account of the cantonment hospital. This amount will be allowed to stand pending the final orders of the Government of India on the question of providing for cantonment hospitals in cantonment fund estimates, and will further be raised to Rs. 2,130, for which credit has been taken in the estimate of the hospital.

3. In the Pallavaram cantonment budget, the estimated cost of repairing culverts, wells, &c., should more appropriately have been shown under "10, Maintenance and Repairs", instead of under "8, Miscellaneous", and the sum of Rs. 100 provided for hospital contingencies should have been omitted, as the budget contains no proposal to establish a hospital, the question being still under the consideration of the Principal Medical Officer, Madras.

4. As revised by Government, the St. Thomas' Mount, Wellington and Vizianagram budgets close with a balance of Rs. 3,762, Rs. 1,376 and Rs. 148, respectively, while in those of Pallavaram and Poonamallee there is a deficit of Rs. 613 and Rs. 444; and the total amount of grants expected from Government in aid of the funds of these cantonments is Rs. 1,057, which is accordingly sanctioned. It is, however, hoped that the imposition of the taxes which has been sanctioned by the Government of India in Military Department letter, No. 96-C., dated 11th January 1896, will enable these cantonments to balance their accounts for the future. The Lieutenant-General Commanding the Forces, Madras, will be requested to be good enough to expedite the report called for in G.O., No. 213 M., dated 6th February 1896.

5. The suggestions made by the Accountant-General in paragraph 26 of his letter are approved, and will be submitted for the consideration of the Government of India in connection with the revision of the rules for the administration of cantonment funds.

(True Extract.)

To the Accountant-General.
 " Lieutenant-General Commanding the Forces, Madras.
 " Controller of Military Accounts.

for Chief Secretary.

Exd. A. Raitt.

Govt. of {1896} Madras.
LOCAL AND MUNICIPAL.

No. M., APRIL 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 24th February 1896, No. 544.

I have the honour to forward the accompanying budget estimates for 1896-97 of (1) the Cantonment funds of St. Thomas' Mount, Pallavaram, Poonamallee, Wellington and Vizianagram and (2) the Cannanore, Trichinopoly, Quilon and Bellary military stations.

2. These estimates have been received from the Lieutenant-General, Commanding the Forces, through the Controller of Military Accounts, together with his reports.

3. I have examined the figures entered in the estimates of the five Cantonment funds which alone are dealt with by me, and beg to offer the following remarks thereon. I have further attached a slip to each estimate giving the actual receipts of the first nine months of the current and past years and have corrected the actuals of 1894-95 and the balances to correspond with my books.

4. The actuals of 1894-95, the budget and the proposed revised estimates of the current year and the budget estimate for the ensuing year are brought out for each fund in the following table in which also are given the opening and closing balances:—

ST. THOMAS' MOUNT

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Accounts, 1894-95	2,161	9,373	..	11,534	7,039	4,495
Budget estimate, 1895-96	1,512	6,364	..	7,876	6,736	1,140
Revised " "	4,495	6,364	..	10,859	8,211	2,648
Budget " " 1896-97	2,648	9,400	85	12,133	11,700	433

PALLAVARAM.

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Accounts, 1894-95	170	2,826	844	3,840	2,984	856
Budget estimate, 1895-96	855	2,274	801	3,930	3,462	468
Revised " "	856	3,142	801	4,799	3,517	1,282
Budget " " 1896-97	1,282	3,420	800	5,502	5,285	217

Poonamallee.

Accounts, 1894-95	364	1,959	..	2,323	2,093	230
Budget estimate, 1895-96	..	2,011	..	2,011	2,011	..
Revised " "	230	2,011	..	2,241	2,011	230
Budget " " 1896-97	230	2,011	394	2,635	2,635	..

Wellington.

Accounts, 1894-95	830	6,794	228	7,852	6,641	1,211
Budget estimate, 1895-96	244	7,180	..	7,424	6,955	469
Revised " "	1,211	7,680	..	8,891	6,982	1,909
Budget " " 1896-97	1,909	6,815	..	8,724	8,518	206

Vizianagram.

Accounts, 1894-95	728	1,787	..	2,515	2,442	73
Budget estimate, 1895-96	328	2,120	..	2,448	1,875	573
Revised " "	73	2,120	..	2,193	1,875	318
Budget " " 1896-97	318	2,170	..	2,488	2,140	348

Issued

Recd.

Encl.

G.O., No. 656 M., 14th April 1896.

APRIL.

Cantonments.

Reviewing the budget estimates of the — of St. Thomas' Mount, Pallavaram, Poonamallee, Vizianagram and Wellington for 1896-97.

5. I have not been able to verify the sanctioned budget figures for the current year, as they have not been furnished to me.

ST. THOMAS' MOUNT.

6. *Receipts*.—The transactions of the past year already exceed the budget expectation. The actual balance to credit of the fund on 1st April 1895 amounted to Rs. 2,983 over the expectation. The revised estimate thus opens with the actual closing balance of Rs. 4,495 on the 31st March last. The receipts of the first nine months of the current year amounted to Rs. 7,124 against Rs. 7,050 in the corresponding months of last year. The proposed revised estimate has thus been already exceeded. The receipts, 1894-95, which amounted to Rs. 9,373, it is alleged, included arrears on account of taxes. But I see no reason from the figures available for the current year why the revised estimate should not be raised to Rs. 8,400 allowing increase if approved will have to be made under *Assessed Taxes* (Rs. 1,850) and *Police* (Rs. 193). The provision under *Land Revenue* should be expunged, as no receipts have been booked in past years.

7. The estimate for next year provides for an increased percentage of taxation from 5 to 7½. In view of this and the actuals of the past and current years, I would raise the estimate under *Assessed Taxes* by Rs. 1,500.

8. *Charges*.—The revised estimate under *Refunds* should be raised to Rs. 100 with reference to the actuals of the current year. The budget estimate for next year takes credit for a saving of Rs. 396 owing to reduction of establishment counter-balanced by a liability of Rs. 200 for payment of gratuity to the retiring members of the establishment. On the other hand, the estimate provides Rs. 2,103 for contribution to the hospital against Rs. 600 in the revised estimate of the current year and Rs. 1,100 for a new market and for wells and tanks.

9. If my suggestions are approved, the estimates of this fund will stand as follows, and there will be no necessity for sanctioning the grant of Rs. 85 applied for :—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	Rs. 4,495	Rs. 8,400	Rs. 12,895	Rs. 8,281	Rs. 4,614
Budget „ 1896-97	4,614	10,875	15,489	11,700	3,789

PALLAVARAM.

10. The accounts of this fund for 1894-95 closed with the balance anticipated in the revised estimate of that year.

11. *Receipts*.—The revised estimate for demand or warrant cost should be reduced to Rs. 70, as the receipts of the first nine months of the current year amounted to Rs. 54 only. The budget for next year may also be taken at this figure. The *Police* receipts of the first nine months. The provision of twenty in the budget estimate for the next year under *Unclaimed property* may be left out, as the credit in the current year was due to special circumstances which may not recur. As in St. Thomas' Mount, the estimate for next year provides for raising *House-tax* from 5 to 7½ per cent.

12. *Charges*.—The revised estimate under *Refunds* should be raised to Rs. 125 with reference to available actuals. The excess in the budget estimate for next year provides for large outlay on roads and drains and for lighting the streets.

13. The estimates, as revised by me, will be as follows. The grant required from Government in 1896-97 is Rs. 763 only :—

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	Rs. 856	Rs. 3,062	Rs. 801	Rs. 4,719	Rs. 3,567	Rs. 1,152
Budget „ 1896-97	1,152	3,370	763	5,285	5,285	..

POONAMALLEE.

14. The closing balance of 1894-95 exceeded by Rs. 230, the expectation in the revised estimate of that year.

15. *Receipts*.—The revised estimate under *Assessed Taxes* (taxes on trades and professions) should be reduced by Rs. 100. The same deduction may be made in the estimate for next year. On the other hand, the revised and budget under *Miscellaneous*, *Sale of fruits, grass, &c.*, require to be raised by Rs. 100. Sufficient reason does not apparently exist for providing Rs. 25 under *Other deposits and advances*. This item may therefore be excluded.

16. *Charges*.—The estimate for next year includes Rs. 500 for repairing roads and drains.

17. The estimates as above revised will stand as follows and the grant required from Government for 1896-97 will be raised from Rs. 394 to Rs. 444 :—

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	Rs. 230	Rs. 1,986	Rs. ..	Rs. 2,216	Rs. 2,011	Rs. 205
Budget „ 1896-97	205	1,986	444	2,635	2,635	..

WELLINGTON.

18. The result of the transactions in 1894-95 was better than the expectation in the revised estimate of that year by a sum of Rs. 967.

19. *Receipts*.—With reference to the actuals of the past and current years, I would raise the revised and budget under *Assessed Taxes* (House-tax and Miscellaneous) by Rs. 200. For the same reason I would raise the revised under *Police* by Rs. 300 * and the budget by Rs. 150 †.

20. *Charges*.—The revised and the budget under *Refunds* may each be reduced to Rs. 40, which is also the average for the past three years. The estimate for next year provides for an increase of establishment (toties and sweepers), and for drainage works in the bazaars.

21. The modifications suggested by me will give the following figures :—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	Rs. 1,211	Rs. 8,180	Rs. 9,391	Rs. 6,922	Rs. 2,469
Budget „ 1896-97	2,469	7,165	9,634	8,458	1,176

VIZIANAGRAM.

22. The closing balance of 1894-95 of this fund fell below expectation in the revised estimate by Rs. 255.

23. *Receipts.*—Under *Assessed Taxes*, I would reduce the revised and the budget by Rs. 100,* the reduction being warranted by the actuals of the past and current years.

24. *Charges.*—The charges in 1894-95 included large outlay on latrines and dustbins. The estimate for next year provides Rs. 200 for an iron roller.

25. As revised above, the estimates will be as follows:—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 73	RS. 2,020	RS. 2,093	RS. 1,875	RS. 218
Budget „ 1896-97	218	2,070	2,288	2,140	148

26. In connection with the form in which these estimates are now submitted by the Cantonment Committees, I beg to suggest, for the approval of Government, the following modifications:—

(1) Instead of a single sheet for receipt and expenditure, it will be well to have one for *receipts* and another for *expenditure*, explanatory remarks being written on the second page and the figures on the first. There will then be no need for a covering letter.

(2) Totals should be given for each major head of receipt and charge; and

(3) A column may be opened for exhibiting the average of the past three years under the more fluctuating items of receipts and charges.

From the Lieutenant-General Commanding the Forces, Madras, to the Chief Secretary to Government (through the Controller of Military Accounts, Madras Command, and the Accountant-General with the Government of Madras), dated Ootacamund, 15th January 1896, No. 72-B.

With reference to G.O., No. 2083 M. (Local and Municipal Department), dated 12th December 1895, I have the honour to forward, for the sanction of Government, the budget estimates of the Cantonment funds of the marginally-noted stations for the year 1896-97.

2. The question regarding the amounts likely to be required as grants-in-aid for Cantonment hospitals is at present under the consideration of the Principal Medical Officer, Madras Command, and the distribution on this account to the above cantonments will be intimated to you as early as possible.

From the Lieutenant-General Commanding the Forces, Madras, to the Chief Secretary to Government (through the Controller of Military Accounts, Madras Command, and the Accountant-General with the Government of Madras), dated Ootacamund, 14th February 1896, No. 313-B.

With reference to the enclosed copy of Government of India letter No. 382-F., dated 28th ultimo, I have the honour to forward, for the sanction of Government, the budget estimates of the marginally-noted stations in this command for the year 1896-97, together with the report of the Controller of Military Accounts, Madras Command, thereon.

Cantonment hospitals.

View copy of estimate and Controller of Military Account's report thereon enclosed.

Cantonment funds.

	RS.
Bellary	1,850
St. Thomas' Mount. 1,439	
Bangalore	4,598
Pallavaram	800
St. Thomas' Mount	85
Poonamallee	394
Cannanore	307
Trichinopoly	900
Quilon	288

2. Adverting to paragraph 2 of my letter No. 72-B., dated 15th ultimo, I beg to state that, subject to the sanction of the Government of Madras, I propose to allot the marginally-noted amounts as grants-in-aid for the cantonment hospitals and funds in the Madras Presidency for the ensuing year.

No. 34-G.

Forwarded.

2. Attached are extracts from this office letter No. 7184, dated 20th November 1895, to the Deputy Adjutant-General, Madras Command, reporting on the budget estimates referred to.

MADRAS,
18th January 1896.

(Signed) G. W. SAWYER, Lieut.-Col.,
Controller of Military Accounts.

To the Chief Secretary to the Government of Madras
(through the Accountant-General
with the Government of Madras).

From the Controller of Military Accounts, Madras Command, to the Deputy Adjutant-General, Madras Command, dated Madras, 20th November 1895, No. 7184.

No. 1986-B., dated 1st November 1895.
„ 2009-B., „ 4th „ „
Enclosures returned.

With reference to your letters noted in the margin, I have the honour to offer the following remarks on the several cantonment budget estimates for the year 1896-97 submitted therewith:—

PALLAVARAM.

Receipts.—(a) Owing to the tax upon houses having been raised by $2\frac{1}{2}$ per cent. the income derivable in this account next year is estimated at Rs. 1,800 against Rs. 1,060, the amount sanctioned for the current year.

(b) The sum of Rs. 160 estimated on account of “Taxes on trades and professions” is based on the revised estimate (Rs. 160) of the current year, which is Rs. 10 more than the sanctioned estimate of this year.

(c) An increase of Rs. 40 over the sanctioned figure of Rs. 180 for the current year is anticipated next year under “Miscellaneous, including taxes on horses and carriages.” The actuals of 1894-95 amounted to Rs. 211.

(d) Rupees 100, the revised estimate of the current year, is proposed for the next year on account of “Demand or warrant cost.” The actuals for 1894-95 amount to Rs. 46 and those for the first six months of 1895-96 to Rs. 30. Nothing was sanctioned on this account for the current year.

(e) The estimated receipts on account of “Fees, fines and forfeitures” under “Police” are expected to realize Rs. 300, which is Rs. 100 more than the figure for the current year. The estimate is based on the actuals of 1894-95 (Rs. 304).

(f) Under “Unclaimed property,” “Police,” Rs. 20 is estimated for the next year, which is based on the revised estimate of 1895-96. Nothing was sanctioned on this account for the current year, and there was no expenditure during 1894-95.

(g) The income under "Miscellaneous, including cattle pound receipts" under "Police" is given at Rs. 250, which is based on the revised estimate of this year (Rs. 250) and the actuals of 1894-95 (Rs. 254). The estimate of the current year is Rs. 230.

(h) Rupees 150 is anticipated to be realized on account of "Sales of manure, &c.," under "Minor department," against Rs. 85, the sanctioned estimate of this year and the actuals of the past year. The estimated figure is apparently based on the revised estimate of 1895-96.

(i) Rupees 220 is estimated for the next year on account of "Sales of fruit, grass, &c.," under "Miscellaneous." The figures in the sanctioned and the revised estimates on this account for the current year are Rs. 155 and Rs. 200, respectively.

(j) Rupees 50, the revised estimate of the current year, is repeated for the next year for "Sales of trees," "Miscellaneous." There were no receipts during 1894-95. The sanctioned figure for 1895-96 is only Rs. 14, but the actuals for the first six months of 1895-96 amount to Rs. 36.

(k) Under "Quarrying stones," "Miscellaneous" the revised estimate figure for the current year (Rs. 150) is proposed for the next year against Rs. 160 sanctioned for 1895-96. The estimated figures might be raised to Rs. 200 with reference to the actuals of 1894-95 (Rs. 208) and those of the first six months of 1895-96 (Rs. 96).

(l) For "Stamping weights and measures" under "Miscellaneous" nothing is estimated to be realized during next year. The sanctioned and the revised estimate for 1895-96 and the actuals for the first six months of that year are Rs. 40. It is explained that the contract for stamping weights and measures is let out biennially, and consequently there will be no receipts under this head next year.

Expenditure.—(a) Rs. 75 is estimated for the next year on account of "Refund of taxes," "Revenues" which is based on the revised estimate for the current year (Rs. 75).

(b) Under "General administration and accounts," "Contingencies" Rs. 80 is estimated for the next year, against Rs. 60, the sanctioned and revised estimate for the current year. The actuals for 1894-95 amount to Rs. 68. It is explained that this increased provision is necessary for binding a considerable number of records during next year.

(c) Under "Medical," "Contingencies" Rs. 100 is estimated for the first time. It is explained that this amount is urgently required for the hospital garden. But this amount should more appropriately appear in the cantonment hospital estimate. No provision was made on this account in previous years.

(d) Rupees 1,428 is estimated for the next year against Rs. 1,680, the sanctioned and revised estimate for the current year. The actuals for 1894-95 amount to Rs. 1,604. This reduced provision, it is explained, is owing to a contractor having engaged to carry out the whole of the conservancy efficiently at Rs. 119 per mensem.

(e) For "Planting trees" under "Miscellaneous" Rs. 100 is estimated for the next year. Nothing was sanctioned or entered in the revised estimate for the current year. The actuals for 1894-95 amount to Rs. 126.

(f) No provision is made for "Petty establishments" and "Removing prickly-pear" under "Miscellaneous." The sanctioned and the revised estimates for the current year are Rs. 20 for the former account and Rs. 50 for the latter. The actuals for 1894-95 amount to Rs. 7 and Rs. 80, respectively.

(g) Under "Miscellaneous" for "Miscellaneous unforeseen charges" Rs. 100 is estimated for the next year against Rs. 20, the sanctioned and the revised estimates for the current year. The actuals for 1894-95 amount to Rs. 49. It is explained that this increased provision is made to meet the cost of repairing culverts, wells, &c.

(h) Under "Public works" for "Lighting roads" Rs. 1,300 is estimated for the first time. It is explained that this sum is required for providing fifty lamp-posts and lighting them for a year. It is stated that there is not a single lamp-post

at present in the cantonment. On the other hand nothing is estimated on account of "Original works."

(i) Under "Maintenance and repairs" for "Roads and drains" Rs. 1,016 is estimated for the next year against Rs. 61, the sanctioned and the revised estimate for the current year. The actuals for 1894-95 amount to only Rs. 10. It is explained that this large amount is required for mending the roads and drains in the bazaar as they have been neglected for some time past.

(j) Under "Maintenance and repairs" for "Latrine carts" Rs. 10 is estimated for the next year. Nothing was sanctioned on this account for the current year. There was no expenditure during 1894-95 on this account. The necessity for this provision is not explained.

(k) Under "Maintenance and repairs" for "Latrines, receptacles and bridges" Rs. 100 is estimated for the ensuing year, against Rs. 50, the sanctioned and the revised estimate for 1895-96. The actuals for 1894-95 amount to Rs. 50. It is explained that this increased provision is made for repairing the culverts throughout the cantonment which had not been repaired for some time past. Taking into account the closing balance of Rs. 216

* Closing balance	..	..	..	Rs. 216
Reduction in remark—				
(k) Receipts ..	..	..	..	50
(e) Expenditure ..	..	..	..	100
				—
Total ..				366

and if the suggestions made in remark (k) under receipts and remark (e) under expenditure be approved, the grant-in-aid of Rs. 800 required by this cantonment might be reduced by Rs. 366 * i.e., to Rs. 434, as against Rs. 801 for the current year.

WELLINGTON.

Receipts.—(a) Rupees 50 is estimated for next year against Rs. 10 for the current year on account of "License for booths and platforms" under "Assessed taxes" which is stated to be due to the introduction of license fees on tom-toms, &c.

(b) Owing to the heavy fines and excess number of cases, the income derivable from "Fees, fines and forfeitures" under "Police" is estimated at Rs. 300, which is Rs. 100 more than the sanctioned estimate for the current year, but Rs. 100 less than the revised estimate for this year. Judging from the actuals of 1894-95, viz., Rs. 529, and of six months of 1895-96, viz., Rs. 427, the amount might be increased to at least Rs. 400.

(c) A falling off in the income derived from "Slaughter-house fees" is anticipated next year, the estimate being Rs. 50 less than the sanctioned estimate of Rs. 650 for the current year. Judging from the actuals of 1893-94 (Rs. 701) and of 1894-95 (Rs. 672) the amount sanctioned for the current year and shown as the revised estimate for this year might be repeated for the next year.

(d) The "Conservancy tax and fees" are expected to realize Rs. 600 next year, which is Rs. 100 more than the sanctioned estimate of the current year. But this might further be increased to at least Rs. 650 judging from the actuals of 1893-94 (Rs. 690) and of 1894-95 (Rs. 745).

(e) "Taxes on water-supply" are not anticipated to bring in more than Rupees 100 next year, which is Rs. 50 less than the sanctioned estimate for the current year. The figure is evidently based on the actuals of 1893-94, viz., Rs. 104.

(f) "The sale of fruits, grass, &c.," are expected to yield Rs. 1,350, that is, Rs. 300 more than the sanctioned estimate for the current year. But, on the other hand, there will be a falling off of Rs. 800 on account of receipts realized from "The sale of trees," the provision being Rs. 2,500 which is, however, higher than the actuals of 1894-95, viz., Rs. 1,336.

(g) The total receipts from local sources is estimated to be Rs. 6,315 for 1896-97 against Rs. 7,180 for the current year.

Expenditure.—(a) The expenditure under "General administration and accounts" shows an increase of Rs. 180 under "Establishments" and Rs. 100 under "Contingencies," in the former case owing to the increase of Rs. 15 per mensem in the pay of the supervisor, and in the latter to the heavy expenditure incurred in the past year, viz., Rs. 268.

(b) The increased expenditure under "Conservancies" is explained to be due to extra sweepers employed for sweeping all the cantonment roads and to an additional latrine having been constructed. The increase of Rs. 264 on the above account is partly reduced by a decrease of Rs. 60 on account of a corporal having been appointed as an Inspector.

(c) Owing to improvements in the water works, a sum of Rs. 500 is estimated for laying of pipes against Rs. 200 for the current year.

(d) The work in connection with drainage in the bazaar is estimated to involve a special outlay of Rs. 600 on the public works, but no details of the amount have been given. This fund is self-supporting and expects to close with the balance of Rs. 206.

POONAMALLEE.

Receipts.—The estimated receipts from local sources are the same as those sanctioned for the current year.

Expenditure.—(a) Rs. 144 is estimated under "Public works" for building a latrine for hospital servants and Rs. 500 under "Maintenance and repairs" for placing roads, drains and latrines in a proper state of repair. But the necessity for the provision has not been explained, neither have details of the figures been furnished. A grant-in-aid of Rs. 394 is required for next year. No grant-in-aid was sanctioned this year.

VIZIANAGRAM.

Receipts.—(a) Rupees 1,000 is estimated on account of "Taxes upon houses" "Assessed taxes," against Rs. 900, the sanctioned and the revised estimate for 1895-96. The actuals for 1894-95 were Rs. 580. This large revenue is owing to increased tax on houses.

(b) Under "Assessed taxes" "Miscellaneous including taxes on horses and carriages" Rs. 400 is estimated for the next year, against Rs. 450, the sanctioned and revised estimate for the current year. The decrease is explained to be due to a reduction of the number of vehicles, &c., owing to civil officers having left the cantonment.

Expenditure.—(a) Under "Minor department" provision is made for two additional sweepers at Rs. 3 each per mensem for iron latrines purchased in 1894-95.

Under "Public works" Rs. 200 is provided for an iron roller proposed to be purchased during next year, as there is no such roller at present in the cantonment.

This Cantonment fund requires no grant-in-aid from Government and expects to close with a credit balance of Rs. 848.

SAINT THOMAS' MOUNT.

Receipts.—(a) The amount expected to be realized on account of "Taxes upon houses" under "Assessed taxes" is Rs. 5,100 against Rs. 2,600 for the current year; the increase is explained to be due to more accurate collection of taxes and to the enhancement of the house tax by $2\frac{1}{2}$ per cent.

(b) The revenue anticipated under the other minor heads of "Assessed taxes" is greater than the amount estimated for the current year, but less than the actuals for 1894-95, because the latter include a large amount of arrears collected during that year.

(c) The amounts provided for the several heads under "Police" and "Minor departments" and for "Sales of fruit, grass, &c.," and "Sales of trees" under "Miscellaneous" appear to have been based on the actuals for 1894-95, and with the exception of the item "Fees, fines and forfeitures" under "Police" (where the amount estimated is Rs. 500 against Rs. 350 for this year) approximate the provision for the current year.

Expenditure.—(a) The amounts estimated for establishments under the heads "Collection of revenue" and "General administration and accounts" are Rs. 336 and Rs. 240 against Rs. 720 and Rs. 252, respectively, sanctioned for the current year, the decrease being due to revision of establishment.

(b) Consequent on the above, a gratuity of Rs. 200 under the head "Superannuation" is proposed for the two clerks reduced.

(c) A large provision of Rs. 2,103 is made under the head "Medical" as a contribution to the Cantonment hospital in view to meeting the entire estimated cost of that hospital. No details for this amount have been furnished to enable this office to form an opinion as to whether that amount is actually required. The item should however be expunged, as the question of the provision for Cantonment hospitals in Cantonment fund estimates has not yet been settled.

(d) Rs. 1,665 and Rs. 666 have been provided for ten carts with pair of bullocks each and for four pairs of bullocks respectively under the head "Minor departments" against Rs. 1,710 and Rs. 684 estimated for the current year, the decrease being due to a contract having been concluded at Rs. 13-14-0 per mensem for a pair of bullocks instead of Rs. 14-4-0 which is the present rate.

(e) The sum of Rs. 1,000 estimated for buildings under "Public Works" is for the provision of a market for the Mount division of the Cantonment where none exists at present. The Secretary, Cantonment Committee, explains that the proposal, if sanctioned, will meet the wants of the European inhabitants, native troops, and about one-third of the native inhabitants, and that this expenditure will bring in some revenue from rent of stalls.

(f) Rs. 700 is estimated to be required for "Other works" under the head "Public Works," but it is not practicable to state whether a provision to this extent is necessary. It may be remarked that a large amount (Rs. 1,250) will probably be expended during the current year.

(g) The current year's estimate of Rs. 300 for roads under "Maintenance and repairs" has been raised to Rs. 2,000 for next year. This amount is stated to be required as the Cantonment roads have been long neglected through want of funds and are badly in need of repair.

(h) Rs. 100 is estimated for "Other works—Wells and tanks" under "Maintenance and repairs" to meet the cost of repair and deepening of wells and tanks in the hot weather. The closing balance of this fund on 31st March 1896 is given at Rs. 112. If the grant-in-aid of Rs. 85 stated to be required is deducted therefrom, the amount will be reduced to Rs. 27, to which be added the sum of Rs. 2,103, referred to in remark (c) under "Expenditure," the total balance on hand on 31st March 1896 will be Rs. 2,130.

I might here observe that the remark made by the Secretary, Cantonment Committee, in his memorandum of explanations of variations, dated 14th August 1895, that the cost of providing iron receptacles and conservancy carts for native troops should not be debited to local funds, is not borne out by Government of India letter, No. 910, M.W., dated 25th March 1895, wherein it was decided that the provision of latrines and latrine appliances, &c., is a charge against Cantonment funds.

2. With reference to the above remarks the aid required from the State by the Cantonment funds of this Presidency will amount to Rs. 2,074 against Rs. 2,361, sanctioned for the current year, as shown below:—

							Grant-in-aid required for 1896-97.	Grant-in-aid sanctioned for 1896-95.
Pallavaram	..	..	..	..	..	..	434	801
Wellington	..	..	..	..	..	..	<i>Nil.</i>	<i>Nil.</i>
Poonamallee	..	..	..	..	..	..	394	"
Vizianagram	..	..	..	..	..	..	<i>Nil.</i>	"
•	..	..	..	..	..	..	..	..
•	..	..	..	..	..	..	..	..
•	..	..	..	..	..	..	..	..
•	..	..	..	..	..	..	..	..
St. Thomas' Mount	..	..	..	..	..	..	<i>Nil.</i>	<i>Nil.</i>

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P.S.

Order No. 6664 dated 14 April 1896

At 703m

The estimated receipts and charges of the Cantonnements in this Presidency for 1896-97, as passed by Government are compared below with the revised estimate for the previous year:—

	Revised Estimate for 1895-96					Budget Estimate for 1896-97						
	Opening Balance	Receipts	Journal Receipt	Total	Charges	Opening Balance	Receipts	Journal Receipt	Total	Charges	Closing Balance	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
St. Thomas' Mount	4495	8400	"	12895	8281	4614	4614	10875	"	15489	11700	3789
Pallavaram	856	3562	801	4719	3567	1152	1152	3370	763	5255	5285	"
Poonamallee	230	1986	"	2216	2011	205	205	1986	444	2635	2635	"
Wellington	1211	8180	"	9391	6922	2469	2469	7165	"	9634	8458	1176
Vizianagaram	73	2020	"	2093	1875	218	218	2070	"	2288	2140	148

2. The alterations in the estimates of the General Cantonnements suggested by the Accountant General and the Controller of Military accounts, are approved, except the proposal of the latter officer to set-aside from the accounts the provision of Rs 2103, made in the budget of the St. Thomas' Mount Cantonment, on account of the Cantonment hospital. This amount will be allowed to be pending the final orders of the Government of India on the question of providing for Cantonment hospitals in Cantonment fund estimates, and will further be raised to Rs 2130, for an

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credit has been taken in the estimate of the hospital.

3. In the budget Pallavaram Cantonment budget, the estimated cost of repairing culverts, wells &c, should more appropriately have been shown under 10. Maintenance and repairs, instead of under 8. Miscellaneous and the sum of Rs 100 provided for hospital contingencies, should ^{have} been omitted, as the budget contains no proposal to establish a hospital, the question being still under the consideration of the Principal Medical Officer, Madras.

4. As revised by Government, the St. Thomas mount, Wellington and Virianagram budgets close with a balance, of Rs 3762, Rs 1376 and Rs 148, respectively, while those of Pallavaram and Poonamallee close there is a deficit of Rs 613 and Rs 444; and the total amount of grants expected from Government, in aid of these funds of these Cantonments is Rs 1057, which is accordingly sanctioned. It is however hoped that the imposition of the taxes, which has been sanctioned by the Government of India in Military Department letter No. 960 dated 11th January 1896, will ~~enable~~ ^{enable} ~~the~~ ^{these} ~~cantonments~~ ^{cantonments} to show credit balance in their accounts for the future. Since received (C.O. 1000) 1/10

~~and result of financial equilibrium of~~
~~Cantonments. The Lieutenant-General~~
~~commanding the forces, Madras, will be~~
~~requested to expedite the report called for~~
~~in G.O. 2134 dated 6th February 1896.~~

5. The suggestions made by the Accountant General in para. 26 of his letter, are agreed, and ^{will be submitted} ~~are recommended~~ for the ~~considerable~~ consideration of the Govt of India, in connection with the revision of the rules for the administration of Cantonment funds.

To
The Accountant General
" Lieut. General Commanding the forces
" Madras
" Controller of Military Accounts
Dated 30/4/96

W.H.D.
11.4.96
S.H.
11.4.96

Cantonment Budget for 1896

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- (1) — Should we not write out the gratuity to the 5 years men? Have we authority to do so.
- (2) Can we sanction the grants in aid? I think not

11-4-6

(1) Under art 524(1) of the C.S. Regulations, an inferior servant having a service of not less than five years, but less than ten years, is entitled to a gratuity of three months salary. In this case the man is stated to have five years' service & only a gratuity of 2½ months' salary is proposed. The Lt. General is the highest authority in regard to Cantonment Establishments, & Govt. has nothing to do with them — vide sec 34 of the draft rules in G.O. 2083mdy 12-12-95.

(2) The Lt. General has been authorized to assign grants in aid to Cantonment funds out of a specific sum annually placed at his disposal, subject to the sanction of the local Govt. — vide the resolu of the Govt of India No. 1707C-8713-9-95 in G.O. No. 2083mdy 12-12-95

11/4/96 Thanks Issue
H. N. P. 6

No. 666 M., 14TH APRIL 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 24th February 1896, No. 544.

I have the honour to forward the accompanying budget estimates for 1896-97 of (1) the Cantonment funds of St. Thomas' Mount, Pallavaram, Poonamallee, Wellington and Vizianagram and (2) the Cannanore, Trichinopoly, Quilon and Bellary Military stations.

2. These estimates have been received from the Lieutenant-General, Commanding the Forces, through the Controller of Military Accounts, together with his reports.

3. I have examined the figures entered in the estimates of the five Cantonment funds which alone are dealt with by me, and beg to offer the following remarks thereon. I have further attached a slip to each estimate giving the actual receipts of the first nine months of the current and past years and have corrected the actuals of 1894-95 and the balances to correspond with my books.

4. The actuals of 1894-95, the budget and the proposed revised estimates of the current year and the budget estimate for the ensuing year are brought out for each fund in the following table in which also are given the opening and closing balances:—

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
	RS.	RS.	RS.	RS.	RS.	RS.
St. Thomas' Mount.						
Accounts, 1894-95	2,161	9,373	..	11,534	7,039	4,495
Budget estimate, 1895-96	1,512	6,364	..	7,876	6,736	1,140
Revised " "	4,495	6,364	..	10,859	8,211	2,648
Budget " " 1896-97	2,648	9,400	85	12,133	11,700	433
Pallavaram.						
Accounts, 1894-95	170	2,826	844	3,840	2,984	856
Budget estimate, 1895-96	855	2,274	801	3,930	3,462	468
Revised " "	856	3,142	801	4,799	3,517	1,282
Budget " " 1896-97	1,282	3,420	800	5,502	5,285	217
Poonamallee.						
Accounts, 1894-95	364	1,959	..	2,323	2,093	230
Budget estimate, 1895-96	..	2,011	..	2,011	2,011	..
Revised " "	230	2,011	..	2,241	2,011	230
Budget " " 1896-97	230	2,011	394	2,635	2,635	..
Wellington.						
Accounts, 1894-95	820	6,794	228	7,852	6,641	1,211
Budget estimate, 1895-96	244	7,180	..	7,424	6,955	469
Revised " "	1,211	7,680	..	8,891	6,982	1,909
Budget " " 1896-97	1,909	6,815	..	8,724	8,518	206
Vizianagram.						
Accounts, 1894-95	728	1,787	..	2,515	2,442	73
Budget estimate, 1895-96	328	2,120	..	2,448	1,875	573
Revised " "	73	2,120	..	2,193	1,875	318
Budget " " 1896-97	318	2,170	..	2,488	2,140	348

5. I have not been able to verify the sanctioned budget figures for the current year, as they have not been furnished to me.

ST. THOMAS' MOUNT.

6. *Receipts*.—The transactions of the past year already exceed the budget expectation. The actual balance to credit of the fund on 1st April 1895 amounted to Rs. 2,983 over the expectation. The revised estimate thus opens with the actual closing balance of Rs. 4,495 on the 31st March last. The receipts of the first nine months of the current year amounted to Rs. 7,124 against Rs. 7,050 in the corresponding months of last year. The proposed revised estimate has thus been already exceeded. The receipts, 1894-95, which amounted to Rs. 9,373, it is alleged, included arrears on account of taxes. But I see no reason from the figures available for the current year why the revised estimate should not be raised to Rs. 8,400 allowing about Rs. 1,000 for arrears collected in the last three months of the past year. The increase if approved will have to be made under *Assessed Taxes* (Rs. 1,850) and *Police* (Rs. 193). The provision under *Land Revenue* should be expunged, as no receipts have been booked in past years.

7. The estimate for next year provides for an increased percentage of taxation from 5 to 7½. In view of this and the actuals of the past and current years, I would raise the estimate under *Assessed Taxes* by Rs. 1,500.

8. *Charges*.—The revised estimate under *Refunds* should be raised to Rs. 100 with reference to the actuals of the current year. The budget estimate for next year takes credit for a saving of Rs. 396 owing to reduction of establishment counter-balanced by a liability of Rs. 200 for payment of gratuity to the retiring members of the establishment. On the other hand, the estimate provides Rs. 2,103 for contribution to the hospital against Rs. 600 in the revised estimate of the current year and Rs. 1,100 for a new market and for wells and tanks.

9. If my suggestions are approved, the estimates of this fund will stand as follows, and there will be no necessity for sanctioning the grant of Rs. 85 applied for :—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 4,495	RS. 8,400	RS. 12,895	RS. 8,281	RS. 4,614
Budget „ 1896-97	4,614	10,875	15,489	11,700	3,789

PALLAVARAM.

10. The accounts of this fund for 1894-95 closed with the balance anticipated in the revised estimate of that year.

11. *Receipts*.—The revised estimate for demand or warrant cost should be reduced to Rs. 70, as the receipts of the first nine months of the current year amounted to Rs. 54 only. The budget for next year may also be taken at this figure. The *Police* receipts may be reduced by fifty in the revised estimate with reference to a fall in the receipts of the first nine months. The provision of twenty in the budget estimate for next year under *Unclaimed property* may be left out, as the credit in the current year was due to special circumstances which may not recur. As in St. Thomas' Mount, the estimate for next year provides for raising *House-tax* from 5 to 7½ per cent.

12. *Charges*.—The revised estimate under *Refunds* should be raised to Rs. 125 with reference to available actuals. The excess in the budget estimate for next year provides for large outlay on roads and drains and for lighting the streets.

13. The estimates, as revised by me, will be as follows. The grant required from Government in 1896-97 is Rs. 763 only :—

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 856	RS. 3,052	RS. 801	RS. 4,719	RS. 3,567	RS. 1,152
Budget „ 1896-97	1,152	3,370	763	5,285	5,285	..

POONAMALLEE.

14. The closing balance of 1894-95 exceeded by Rs. 230, the expectation in the revised estimate of that year.

15. *Receipts*.—The revised estimate under *Assessed Taxes* (taxes on trades and professions) should be reduced by Rs. 100. The same deduction may be made in the estimate for next year. On the other hand, the revised and budget under *Miscellaneous*, *Sale of fruits, grass, &c.*, require to be raised by Rs. 100. Sufficient reason does not apparently exist for providing Rs. 25 under *Other deposits and advances*. This item may therefore be excluded.

16. *Charges*.—The estimate for next year includes Rs. 500 for repairing roads and drains.

17. The estimates as above revised will stand as follows and the grant required from Government for 1896-97 will be raised from Rs. 394 to Rs. 444 :—

	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 230	RS. 1,986	RS. ..	RS. 2,216	RS. 2,011	RS. 205
Budget „ 1896-97	205	1,986	444	2,635	2,635	..

WELLINGTON.

18. The result of the transactions in 1894-95 was better than the expectation in the revised estimate of that year by a sum of Rs. 967.

19. *Receipts*.—With reference to the actuals of the past and current years, I would raise the revised and budget under *Assessed Taxes* (House-tax and *Miscellaneous*) by Rs. 200. For the same reason I would raise the revised under *Police* by Rs. 300 * and the budget by Rs. 150 †.

20. *Charges*.—The revised and the budget under *Refunds* may each be reduced to Rs. 40, which is also the average for the past three years. The estimate for next year provides for an increase of establishment (toties and sweepers), and for drainage works in the bazaars.

21. The modifications suggested by me will give the following figures :—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	RS. 1,211	RS. 8,180	RS. 9,391	RS. 6,922	RS. 2,469
Budget „ 1896-97	2,469	7,165	9,634	8,458	1,176

VIZIANAGRAM.

22. The closing balance of 1894-95 of this fund fell below expectation in the revised estimate by Rs. 255.

* House-tax	Rs. 50
Miscellaneous	50

23. *Receipts.*—Under *Assessed Taxes*, I would reduce the revised and the budget by Rs. 100,* the reduction being warranted by the actuals of the past and current years.

24. *Charges.*—The charges in 1894-95 included large outlay on latrines and dustbins. The estimate for next year provides Rs. 200 for an iron roller.

25. As revised above, the estimates will be as follows:—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Revised estimate, 1895-96	Rs. 73	Rs. 2,020	Rs. 2,093	Rs. 1,875	Rs. 218
Budget " 1896-97	218	2,070	2,288	2,140	148

26. In connection with the form in which these estimates are now submitted by the Cantonment Committees, I beg to suggest, for the approval of Government, the following modifications:—

(1) Instead of a single sheet for receipt and expenditure, it will be well to have one for *receipts* and another for *expenditure*, explanatory remarks being written on the second page and the figures on the first. There will then be no need for a covering letter.

(2) Totals should be given for each major head of receipt and charge; and

(3) A column may be opened for exhibiting the average of the past three years under the more fluctuating items of receipts and charges.

From the Lieutenant-General Commanding the Forces, Madras, to the Chief Secretary to Government (through the Controller of Military Accounts, Madras Command, and the Accountant-General with the Government of Madras), dated Ootacamund, 15th January 1896, No. 72-B.

With reference to G.O., No. 2083 M. (Local and Municipal Department), dated 12th December 1895, I have the honour to forward, for the sanction of Government, the budget estimates of the Cantonment funds of the marginally-noted stations for the year 1896-97.

2. The question regarding the amounts likely to be required as grants-in-aid for Cantonment hospitals is at present under the consideration of the Principal Medical Officer, Madras Command, and the distribution on this account to the above cantonments will be intimated to you as early as possible.

From the Lieutenant-General Commanding the Forces, Madras, to the Chief Secretary to Government (through the Controller of Military Accounts, Madras Command, and the Accountant-General with the Government of Madras), dated Ootacamund, 14th February 1896, No. 313-B.

With reference to the enclosed copy of Government of India letter No. 382-F., dated 28th ultimo, I have the honour to forward, for the sanction of Government, the budget estimates of the marginally-noted stations in this command for the year 1896-97, together with the report of the Controller of Military Accounts, Madras Command, thereon.

Cannanore.
Trichinopoly.
Quilon.
Bellary.

Cantonment hospitals.

	Rs.	Vide copy of estimate and Controller of Military Account's report thereon enclosed.
Bellary ..	1,850	
St. Thomas' Mount.	1,439	
Bangalore ..	4,598	

Cantonment funds.

	Rs.
Pallavaram ..	800
St. Thomas' Mount ..	85
Poonamallee ..	394
Cannanore ..	307
Trichinopoly ..	900
Quilon ..	288

2. Adverting to paragraph 2 of my letter No. 72-B., dated 15th ultimo, I beg to state that, subject to the sanction of the Government of Madras, I propose to allot the marginally-noted amounts as grants-in-aid for the cantonment hospitals and funds in the Madras Presidency for the ensuing year.

No. 34-G.

Forwarded.

2. Attached are extracts from this office letter No. 7184, dated 20th November 1895, to the Deputy Adjutant-General, Madras Command, reporting on the budget estimates referred to.

MADRAS,
18th January 1896.

(Signed) G. W. SAWYER, Lieut.-Col.,
Controller of Military Accounts.

To the Chief Secretary to the Government of Madras
(through the Accountant-General
with the Government of Madras).

From the Controller of Military Accounts, Madras Command, to the Deputy Adjutant-General, Madras Command, dated Madras, 20th November 1895, No. 7184.

No. 1986-B., dated 1st November 1895.
" 2009-B., " 4th " "
Enclosures returned.

With reference to your letters noted in the margin, I have the honour to offer the following remarks on the several cantonment budget estimates for the year 1896-97 submitted therewith:—

PALLAVARAM.

Receipts.—(a) Owing to the tax upon houses having been raised by $2\frac{1}{2}$ per cent. the income derivable in this account next year is estimated at Rs. 1,800 against Rs. 1,060, the amount sanctioned for the current year.

(b) The sum of Rs. 160 estimated on account of "Taxes on trades and professions" is based on the revised estimate (Rs. 160) of the current year, which is Rs. 10 more than the sanctioned estimate of this year.

(c) An increase of Rs. 40 over the sanctioned figure of Rs. 180 for the current year is anticipated next year under "Miscellaneous, including taxes on horses and carriages." The actuals of 1894-95 amounted to Rs. 211.

(d) Rupees 100, the revised estimate of the current year, is proposed for the next year on account of "Demand or warrant cost." The actuals for 1894-95 amount to Rs. 46 and those for the first six months of 1895-96 to Rs. 30. Nothing was sanctioned on this account for the current year.

(e) The estimated receipts on account of "Fees, fines and forfeitures" under "Police" are expected to realize Rs. 300, which is Rs. 100 more than the figure for the current year. The estimate is based on the actuals of 1894-95 (Rs. 304).

(f) Under "Unclaimed property", "Police," Rs. 20 is estimated for the next year, which is based on the revised estimate of 1895-96. Nothing was sanctioned on this account for the current year, and there was no expenditure during 1894-95.

(g) The income under "Miscellaneous, including cattle pound receipts" under "Police" is given at Rs. 250, which is based on the revised estimate of this year (Rs. 250) and the actuals of 1894-95 (Rs. 254). The estimate of the current year is Rs. 230.

(h) Rupees 150 is anticipated to be realized on account of "Sales of manure, &c.," under "Minor department," against Rs. 85, the sanctioned estimate of this year and the actuals of the past year. The estimated figure is apparently based on the revised estimate of 1895-96.

(i) Rupees 220 is estimated for the next year on account of "Sales of fruit, grass, &c.," under "Miscellaneous." The figures in the sanctioned and the revised estimates on this account for the current year are Rs. 155 and Rs. 200, respectively.

(j) Rupees 50, the revised estimate of the current year, is repeated for the next year for "Sales of trees," "Miscellaneous." There were no receipts during 1894-95. The sanctioned figure for 1895-96 is only Rs. 14, but the actuals for the first six months of 1895-96 amount to Rs. 36.

(k) Under "Quarrying stones," "Miscellaneous" the revised estimate figure for the current year (Rs. 150) is proposed for the next year against Rs. 160 sanctioned for 1895-96. The estimated figures might be raised to Rs. 200 with reference to the actuals of 1894-95 (Rs. 208) and those of the first six months of 1895-96 (Rs. 96).

(l) For "Stamping weights and measures" under "Miscellaneous" nothing is estimated to be realized during next year. The sanctioned and the revised estimate for 1895-96 and the actuals for the first six months of that year are Rs. 40. It is explained that the contract for stamping weights and measures is let out biennially, and consequently there will be no receipts under this head next year.

Expenditure.—(a) Rs. 75 is estimated for the next year on account of "Refund of taxes," "Revenues" which is based on the revised estimate for the current year (Rs. 75).

(b) Under "General administration and accounts," "Contingencies" Rs. 80 is estimated for the next year, against Rs. 60, the sanctioned and revised estimate for the current year. The actuals for 1894-95 amount to Rs. 68. It is explained that this increased provision is necessary for binding a considerable number of records during next year.

(c) Under "Medical," "Contingencies" Rs. 100 is estimated for the first time. It is explained that this amount is urgently required for the hospital garden. But this amount should more appropriately appear in the cantonment hospital estimate. No provision was made on this account in previous years.

(d) Rupees 1,428 is estimated for the next year against Rs. 1,680, the sanctioned and revised estimate for the current year. The actuals for 1894-95 amount to Rs. 1,604. This reduced provision, it is explained, is owing to a contractor having engaged to carry out the whole of the conservancy efficiently at Rs. 119 per mensem.

(e) For "Planting trees" under "Miscellaneous" Rs. 100 is estimated for the next year. Nothing was sanctioned or entered in the revised estimate for the current year. The actuals for 1894-95 amount to Rs. 126.

(f) No provision is made for "Petty establishments" and "Removing prickly-pear" under "Miscellaneous." The sanctioned and the revised estimates for the current year are Rs. 20 for the former account and Rs. 50 for the latter. The actuals for 1894-95 amount to Rs. 7 and Rs. 80, respectively.

(g) Under "Miscellaneous" for "Miscellaneous unforeseen charges" Rs. 100 is estimated for the next year against Rs. 20, the sanctioned and the revised estimates for the current year. The actuals for 1894-95 amount to Rs. 49. It is explained that this increased provision is made to meet the cost of repairing culverts, wells, &c.

(h) Under "Public works" for "Lighting roads" Rs. 1,300 is estimated for the first time. It is explained that this sum is required for providing fifty lamp-posts and lighting them for a year. It is stated that there is not a single lamp-post at present in the cantonment. On the other hand nothing is estimated on account of "Original works."

(i) Under "Maintenance and repairs" for "Roads and drains" Rs. 1,016 is estimated for the next year against Rs. 61, the sanctioned and the revised estimate for the current year. The actuals for 1894-95 amount to only Rs. 10. It is explained that this large amount is required for mending the roads and drains in the bazaar as they have been neglected for some time past.

(j) Under "Maintenance and repairs" for "Latrine carts" Rs. 10 is estimated for the next year. Nothing was sanctioned on this account for the current year. There was no expenditure during 1894-95 on this account. The necessity for this provision is not explained.

(k) Under "Maintenance and repairs" for "Latrines, receptacles and bridges" Rs. 100 is estimated for the ensuing year, against Rs. 50, the sanctioned and the revised estimate for 1895-96. The actuals for 1894-95 amount to Rs. 50. It is explained that this increased provision is made for repairing the culverts throughout the cantonment which had not been repaired for some time past. Taking into account the closing balance of Rs. 216 and if the suggestions made in remark (k) under receipts and remark (e) under expenditure be approved, the grant-in-aid of Rs. 800 required by this cantonment might be reduced by Rs. 366 * i.e., to Rs. 434, as against Rs. 801 for the current year.

* Closing balance	..	..	Rs. 216
Reduction in remark—	..	..	50
(k) Receipts ..	..	..	100
(e) Expenditure ..	..	..	—
Total ..	..	..	366

WELLINGTON.

Receipts.—(a) Rupees 50 is estimated for next year against Rs. 10 for the current year on account of "License for booths and platforms" under "Assessed taxes" which is stated to be due to the introduction of license fees on tom-toms, &c.

(b) Owing to the heavy fines and excess number of cases, the income derivable from "Fees, fines and forfeitures" under "Police" is estimated at Rs. 300, which is Rs. 100 more than the sanctioned estimate for the current year, but Rs. 100 less than the revised estimate for this year. Judging from the actuals of 1894-95, viz., Rs. 529, and of six months of 1895-96, viz., Rs. 427, the amount might be increased to at least Rs. 400.

(c) A falling off in the income derived from "Slaughter-house fees" is anticipated next year, the estimate being Rs. 50 less than the sanctioned estimate of Rs. 650 for the current year. Judging from the actuals of 1893-94 (Rs. 701) and of 1894-95 (Rs. 672) the amount sanctioned for the current year and shown as the revised estimate for this year might be repeated for the next year.

(d) The "Conservancy tax and fees" are expected to realize Rs. 600 next year, which is Rs. 100 more than the sanctioned estimate of the current year. But this might further be increased to at least Rs. 650 judging from the actuals of 1893-94 (Rs. 690) and of 1894-95 (Rs. 745).

(e) "Taxes on water-supply" are not anticipated to bring in more than Rupees 100 next year, which is Rs. 50 less than the sanctioned estimate for the current year. The figure is evidently based on the actuals of 1893-94, viz., Rs. 104.

(f) "The sale of fruits, grass, &c.," are expected to yield Rs. 1,350, that is, Rs. 300 more than the sanctioned estimate for the current year. But, on the other hand, there will be a falling off of Rs. 800 on account of receipts realized from "The sale of trees," the provision being Rs. 2,500 which is, however, higher than the actuals of 1894-95, viz., Rs. 1,336.

(g) The total receipts from local sources is estimated to be Rs. 6,815 for 1896-97 against Rs. 7,180 for the current year.

Expenditure.—(a) The expenditure under "General administration and accounts" shows an increase of Rs. 180 under "Establishments" and Rs. 100 under "Contingencies," in the former case owing to the increase of Rs. 15 per mensem in the pay of the supervisor, and in the latter to the heavy expenditure incurred in the past year, viz., Rs. 268.

(b) The increased expenditure under "Conservancies" is explained to be due to extra sweepers employed for sweeping all the cantonment roads and to an additional latrine having been constructed. The increase of Rs. 264 on the above account is partly reduced by a decrease of Rs. 60 on account of a corporal having been appointed as an Inspector.

(c) Owing to improvements in the water works, a sum of Rs. 500 is estimated for laying of pipes against Rs. 200 for the current year.

(d) The work in connection with drainage in the bazaar is estimated to involve a special outlay of Rs. 600 on the public works, but no details of the amount have been given. This fund is self-supporting and expects to close with the balance of Rs. 206.

POONAMALLEE.

Receipts.—The estimated receipts from local sources are the same as those sanctioned for the current year.

Expenditure.—(a) Rs. 144 is estimated under "Public works" for building a latrine for hospital servants and Rs. 500 under "Maintenance and repairs" for placing roads, drains and latrines in a proper state of repair. But the necessity for the provision has not been explained, neither have details of the figures been furnished. A grant-in-aid of Rs. 394 is required for next year. No grant-in-aid was sanctioned this year.

VIZIANAGRAM.

Receipts.—(a) Rupees 1,000 is estimated on account of "Taxes upon houses" "Assessed taxes" against Rs. 900, the sanctioned and the revised estimate for 1895-96. The actuals for 1894-95 were Rs. 580. This large revenue is owing to increased tax on houses.

(b) Under "Assessed taxes" "Miscellaneous including taxes on horses and carriages" Rs. 400 is estimated for the next year, against Rs. 450, the sanctioned and revised estimate for the current year. The decrease is explained to be due to a reduction of the number of vehicles, &c., owing to civil officers having left the cantonment.

Expenditure.—(a) Under "Minor department" provision is made for two additional sweepers at Rs. 3 each per mensem for iron latrines purchased in 1894-95.

Under "Public works" Rs. 200 is provided for an iron roller proposed to be purchased during next year, as there is no such roller at present in the cantonment. This Cantonment fund requires no grant-in-aid from Government and expects to close with a credit balance of Rs. 848.

SAINT THOMAS' MOUNT.

Receipts.—(a) The amount expected to be realized on account of "Taxes upon houses" under "Assessed taxes" is Rs. 5,100 against Rs. 2,600 for the current year; the increase is explained to be due to more accurate collection of taxes and to the enhancement of the house tax by $2\frac{1}{2}$ per cent.

(b) The revenue anticipated under the other minor heads of "Assessed taxes" is greater than the amount estimated for the current year, but less than the actuals for 1894-95, because the latter include a large amount of arrears collected during that year.

(c) The amounts provided for the several heads under "Police" and "Minor departments" and for "Sales of fruit, grass, &c.," and "Sales of trees" under "Miscellaneous" appear to have been based on the actuals for 1894-95, and with the exception of the item "Fees, fines and forfeitures" under "Police" (where the amount estimated is Rs. 500 against Rs. 350 for this year) approximate the provision for the current year.

Expenditure.—(a) The amounts estimated for establishments under the heads "Collection of revenue" and "General administration and accounts" are Rs. 336 and Rs. 240 against Rs. 720 and Rs. 252, respectively, sanctioned for the current year, the decrease being due to revision of establishment.

(b) Consequent on the above, a gratuity of Rs. 200 under the head "Superannuation" is proposed for the two clerks reduced.

(c) A large provision of Rs. 2,103 is made under the head "Medical" as a contribution to the Cantonment hospital in view to meeting the entire estimated cost of that hospital. No details for this amount have been furnished to enable this office to form an opinion as to whether that amount is actually required. The item should however be expunged, as the question of the provision for Cantonment hospitals in Cantonment fund estimates has not yet been settled.

(d) Rs. 1,665 and Rs. 666 have been provided for ten carts with pair of bullocks each and for four pairs of bullocks respectively under the head "Minor departments" against Rs. 1,710 and Rs. 684 estimated for the current year, the decrease being due to a contract having been concluded at Rs. 13-14-0 per mensem for a pair of bullocks instead of Rs. 14-4-0 which is the present rate.

(e) The sum of Rs. 1,000 estimated for buildings under "Public Works" is for the provision of a market for the Mount division of the Cantonment where none exists at present. The Secretary, Cantonment Committee, explains that the proposal, if sanctioned, will meet the wants of the European inhabitants, native troops, and about one-third of the native inhabitants, and that this expenditure will bring in some revenue from rent of stalls.

(f) Rs. 700 is estimated to be required for "Other works" under the head "Public Works," but it is not practicable to state whether a provision to this extent is necessary. It may be remarked that a large amount (Rs. 1,250) will probably be expended during the current year.

(g) The current year's estimate of Rs. 300 for roads under "Maintenance and repairs" has been raised to Rs. 2,000 for next year. This amount is stated to be required as the Cantonment roads have been long neglected through want of funds and are badly in need of repair.

(h) Rs. 100 is estimated for "Other works—Wells and tanks" under "Maintenance and repairs" to meet the cost of repair and deepening of wells and tanks in the hot weather. The closing balance of this fund on 31st March 1896 is given at Rs. 112. If the grant-in-aid of Rs. 85 stated to be required is deducted therefrom, the amount will be reduced to Rs. 27, to which be added the sum of Rs. 2,103, referred to in remark (c) under "Expenditure," the total balance on hand on 31st March 1896 will be Rs. 2,130.

I might here observe that the remark made by the Secretary, Cantonment Committee, in his memorandum of explanations of variations, dated 14th August 1895, that the cost of providing iron receptacles and conservancy carts for native troops should not be debited to local funds, is not borne out by Government of India letter, No. 910, M.W., dated 25th March 1895, wherein it was decided that the provision of latrines and latrine appliances, &c., is a charge against Cantonment funds.

2. With reference to the above remarks the aid required from the State by the Cantonment funds of this Presidency will amount to Rs. 2,074 against Rs. 2,361, sanctioned for the current year, as shown below:—

	Grant-in-aid required for 1896-97.	Grant-in-aid sanctioned for 1896-95.
Pallavaram	434	801
Wellington	Nil.	Nil.
Poonamallee	394	"
Vizianagram	Nil.	"
"	"	"
"	"	"
"	Nil.	Nil.
St. Thomas' Mount	"	"

No. 666 M., 14TH APRIL 1896.

ORDER—No. 666 M., dated 14th April 1896.

The estimated receipts and charges of the cantonments in this Presidency for 1896-97, as passed by Government, are compared below with the revised estimate for the previous year:—

	Revised Estimate for 1895-96.						Budget Estimate for 1896-97.					
	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.	Opening balance.	Receipts.	Government grant.	Total.	Charges.	Closing balance.
St. Thomas' Mount	Rs. 4,495	Rs. 8,400	Rs. ..	Rs. 12,895	Rs. 8,281	Rs. 4,614	Rs. 10,875	Rs. ..	Rs. 15,489	Rs. 11,727	Rs. 3,762	Rs. ..
Pallavaram	856	3,062	801	4,719	3,567	1,152	3,420	613	5,185	5,185	..	..
Poonamallee	230	1,986	..	2,216	2,011	205	1,986	444	2,635	2,635	..	..
Wellington	1,211	8,180	..	9,391	6,922	2,469	7,365	..	9,834	8,458	1,376	..
Vizianagram	73	2,020	..	2,093	1,875	218	2,070	..	2,288	2,140	148	..

2. The alterations in the estimates of the several cantonments suggested by the Accountant-General and the Controller of Military Accounts are approved, except the proposal of the latter officer to expunge from the accounts the provision of Rs. 2,103 made in the budget of the St. Thomas' Mount cantonment on account of the cantonment hospital. This amount will be allowed to stand pending the final orders of the Government of India on the question of providing for cantonment hospitals in cantonment fund estimates, and will further be raised to Rs. 2,130, for which credit has been taken in the estimate of the hospital.

3. In the Pallavaram cantonment budget, the estimated cost of repairing culverts, wells, &c., should more appropriately have been shown under "10, Maintenance and Repairs", instead of under "8, Miscellaneous", and the sum of Rs. 100 provided for hospital contingencies should have been omitted, as the budget contains no proposal to establish a hospital, the question being still under the consideration of the Principal Medical Officer, Madras.

4. As revised by Government, the St. Thomas' Mount, Wellington and Vizianagram budgets close with a balance of Rs. 3,762, Rs. 1,376 and Rs. 148, respectively, while in those of Pallavaram and Poonamallee there is a deficit of Rs. 613 and Rs. 444; and the total amount of grants expected from Government in aid of the funds of these cantonments is Rs. 1,057, which is accordingly sanctioned. It is, however, hoped that the imposition of the taxes which has been sanctioned by the Government of India in Military Department letter, No. 96-C., dated 11th January 1896, will enable these cantonments to balance their accounts for the future.

5. The suggestions made by the Accountant-General in paragraph 26 of his letter are approved, and will be submitted for the consideration of the Government of India in connection with the revision of the rules for the administration of cantonment funds.

(True Extract.)

G. S. FORBES,
for Chief Secretary.

To the Accountant-General.
" Lieutenant-General Commanding the Forces, Madras.
" Controller of Military Accounts.

Gobt. of {1896} Madras.
LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., No. 666 M., 14th April 1896.

APRIL.

Cantonments.

Reviewing the budget estimates of the — of
St. Thomas Mount, Pallavaram, Poonamallee,
Vizianagram and Wellington for 1896-97.

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