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No. 738, dated 2-5-96 190

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Local & Munl. (1896) Department.

MISCELLANEOUS:

G.O., No. 738 M

DATED 2nd May 1896

[Despatch Abstract.]

Cantonments.

Submitting for the consideration of the Government of India copy of the Proceedings of this Government containing the suggestions made by the Accountant-General regarding the form of budget estimates submitted by the Cantonment Committees in this presidency.

BACK PAPERS.

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

FURTHER PAPERS.

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

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.
<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	6,738	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 " "	230	2,011	..	2,241	2,011	230
Budget " 1896-97	230	2,011	394	2,635	2,635	..
<i>Wellington.</i>						
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
<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 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 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. 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. 3,032	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
Miscellaneous

RS.

50

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" 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 of 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. 3,400	Rs. ..	Rs. 12,895	Rs. 8,281	Rs. 4,614	Rs. 4,614	Rs. 10,875	Rs. ..	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	..
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	7,366	..	9,834	8,468	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.

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.

G.O.

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

G.O.

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.

[5]
500-27-5-95.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated

189 , No.

Current No.

of 189 , dated

from the

Current No.

of 189 , dated

from the

Order.

Letter No. 738 Minis d 2-5-96
To

The Secretary to the Govt. of India,
Military Department.

Sir,

I am directed to submit for the
consideration of the Government of India,
the accompanying copy of the Proceedings of
this Government, containing the suggestions
made by the Accountant-General regarding
the form of budget estimates submitted by
Cantonment Committees in this Presidency.

10/4/96

lowd

11-4-96

11

Done 6/5/96

Letter to the Govt of India
Military Department

7.38

The Secretary to Govt of India
Military Department

Enclosure of the Government of India
the accompanying copy of the report of
the Government of India containing the report
made by the Government of India
the report of the Government of India
the report of the Government of India

10/10

10/10

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Miscellaneous.

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G.O., DATE. 2-5-96

No. 738m.

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[Despatch Abstract.]

Cantonments.

Submitting for the
Consideration of the Govt of
India Copy of the Proceedings
of this Govt containing the
Suggestions made by the
Accountant-General re-
garding the form of
Budget Estimates submitted
by the Cantonment Com-
mittees in this Presidency.

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When examined
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189.

READ AGAIN G.O., No.
189

DATED

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ENCLOSURES TO C. No.

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