

(1) Number of Pages.....6

(2) Date of repair.....4-4-68

(3) Initials of the Referencer.....*[Signature]*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.

166.

Press

B.P. No.

Mis.

Dated

25-1-1875 196 .

Not to be folded or roughly handled

1/166

*Proceedings of the Madras Government, Financial Department,
12th January 1875.*

Municipal Reports.

No. 75. Read the following letter from J. H. GARSTIN, Esq., President of the Municipal Commission, Cuddalore, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Cuddalore, 22nd October 1874, No. 198:—

I have the honor to submit, herewith, the Budget of the Cuddalore Municipality, for the year 1875-76.

2. *Receipts.*—The opening balance of the year is taken at Rupees 3,500. This requires a little explanation. In the current year's Budget of receipts two errors were made—

1st.—A sum of Rupees 1,170, the interest on the funded endowment of the Munjacoopum Dispensary, was, by an oversight in the Treasury, not credited to the Municipality during 1873-74, so that two years' interest ought to have been taken credit for in the current year's Budget, but only one was so credited.

2nd.—A sum of Rupees 1,500, which was transferred in 1873-74 to the Municipality from famine subscriptions, was wrongly credited again as a receipt of the current year. Thus the total receipts of the current year should have been 1,500 — 1,170 = 330 Rupees less than entered, and as the closing balances altogether only amounted to Rupees 198, the expenditure as budgetted exceeded the receipts by 132 Rupees. The sale of the tolls-farm, however, realized Rupees 1,950 more than was estimated, thus leaving Rupees 1,620 (after adjusting the Budget deficit and balances of 132 and 198 Rupees, respectively,) as a probable balance at the end of the year, which added to an estimated balance of endowment funds of Rupees 180, and to an estimated collection of Rupees 1,700 of arrears, in excess of the 1,000 Rupees entered in the current year's Budget, makes up a total of Rupees 3,500 as shown below:—

	RS.
From higher rent of Toll Farm	1,950
„ Endowment balance	180
„ Additional collection of arrears	1,700
Total ...	3,830
Deduct required to adjust current year's Budget	330
	3,500

2. The receipts from Rates and Taxes are estimated at Rupees 22,850, being Rupees 900 in excess of those of the current year. This is because the tolls-farm is estimated to bring in Rupees 11,000 instead of Rupees 10,000 as budgetted for the current year. No receipts from the sale of medicines are estimated for, because the Commissioners have determined to issue them gratuitously. As all in-patients and out-patients who go to the dispensary for their medicines have always had them free of charge, the change is not expected to throw any heavy charge on the dispensary funds. The contributions from Local Funds towards the roads and schools in the Municipality have been discontinued in accordance with the suggestions made by the Government and Board of Revenue in their Proceedings, dated the 1st October 1873, No. 1404, and 1st September 1874, No. 6016, respectively

Proceedings of the Madras Government, Financial Department,
12th January 1875.

The Miscellaneous receipts will be decreased by Rupees 1,500 because no more famine subscriptions remain available for transfer.

3. EXPENDITURE—*Grant I.*—No allotment is made for new communications owing to a paucity of funds.

Under Educational, Rupees 1,000 is entered for the commencement of a large school-house of simple design in Old Town, capable of containing from 200 to 300 scholars to be taught by salaried teachers, thus combining the greater number of the existing results-grants schools in the town into one on the salary-grant system, in accordance with the principles of development of elementary education already enunciated by the Commissioners. A sum of Rupees 500 has been entered for erecting fifty wooden lamp-posts and lanterns.

Repairs.—A sum of Rupees 3,500 is entered for repairing roads. The road establishment is to be remodelled; an Overseer on Rupees 50 a month being entered in lieu of the two present Maistries on Rupees 20 and 12. As the addition of Rupees 15 lately made to the Manager's salary to remunerate him for supervising the works in the Municipality is also to be withdrawn and transferred to the pay of the overseer, the new arrangement will only cost Rupees 3 a month more than the old one, and will probably be much more satisfactory. A sum of Rupees 2,000 has been entered for repairing the two dispensaries at Munjacoopum and Old Town. For the latter institution a building is about to be bought if the proprietor will come to terms.

Grant II., Education.—No provision is made for Municipal Schools or for salary grants, as the caste girls' school has been transferred to the charge of the Educational Department, who also defray the salary grants formerly paid by the Commissioners. A sum of Rupees 1,300 for results grants, or nearly 50 per cent. over the allotment of the current year, is allotted, and Rupees 120 for contribution to inspectorate salary.

Grant III., Sanitation and Medical Services.—The pay of some of the dispensary servants has been slightly raised recently, thus necessitating an increase in the allotment under that head. The total of the major head allotment for the current year was Rupees 6,318, and is Rupees 6,540 for 1875-76. The allotment for vaccination is increased from Rupees 240 to Rupees 840 owing to the introduction of the results-grant system on the same principle as proposed to be introduced by the Local Fund Board into the Cuddalore Taluq, viz., a salary of Rupees 5, supplemented by a results grant of 3 Annas for every successful case—2 Annas to go to the vaccinator and the other Anna between the patient and the Village Munsif. The allotment for registration calls for no remarks, nor does that for conservancy, which is Rupees 7,140 against Rupees 7,178 in the current year's Budget.

Grant IV., Miscellaneous.—The total allotment for lighting is Rupees 2,140 against Rupees 1,452 in the current year's Budget. The increase is necessitated by the increased number of lamps proposed to be put up next year. The other items under this head call for no remark.

Grant V.—The decrease in the cost of Establishment is due to the transfer of Rupees 15 a month from the salary of the Manager to that of Road establishment as explained above.

The other items remain as before and call for no remark.

Proceedings of the Madras Government, Financial Department,
12th January 1875.

No. 76. ORDER THEREON, 12th January 1875, No. 47.

The Budget Estimates of the Cuddalore Municipality submitted with the above letter for 1875-76 are compared below with those for the current year:—

RECEIPTS.			CHARGES.		
	1874-75.	1875-76.		1874-75.	1875-76.
	RS.	RS.		RS.	RS.
Balance brought forward ...	2,130	3,500	Grant I.		
Assignment by Government..	60	80	New Works—		
Rate on Houses, &c. ...	8,000	8,000	Communications ...	2,100	...
Tax on Vehicles ...	2,500	2,500	Educational... ..	...	1,000
Registration of Carts ...	1,000	1,000	Sanitary and Miscella- neous	4,300	500
Tolls	10,000	11,000	Repairs—		
Fees	200	200	Communications ...	3,550	3,500
Fines	250	150	Sanitary and Miscella- neous... ..	...	2,000
Endowments, &c. ...	2,148	1,850	Other items	534	750
Local Fund Contributions ...	3,530	2,330	Grant II.—		
Miscellaneous	2,550	1,250	Salary-grants	396	...
			Results-grants	900	1,300
			Inspection... ..	100	120
			Municipal Schools	348	...
			Grant III.—		
			Hospitals and Dispensaries.	6,318	6,540
			Vaccination	240	840
			Registration of Births and Deaths... ..	610	650
			Conservancy... ..	7,178	7,140
			Grant IV.—		
			Lighting	1,452	2,140
			Markets	20	150
			Choultries	630	630
			Travellers' Bungalows ...	200	200
			Other Items	200	50
			Grant V.—		
			Supervision	3,094	2,910
			Balance	198	1,440
Total ...	32,368	31,860	Total ...	32,368	31,860

2. The opening balance appears to have been estimated fairly approximately, but the process by which it was arrived

	RS.
Actual balance at the close of 1873-74	2,074
Estimated receipts as per Budget, 1874-75	30,238
	32,312

Add—	
Interest on Funded Capital.	1,170
Excess Tolls	1,950
Excess Arrears	1,700
Do. Endowment Fund...	180
	5,000
	37,312

Deduct—	
Estimated Expenditure ...	32,170
Transfer to Famine Relief Fund... ..	1,500
	33,670
Balance at close of 1874-75 ...	3,642

at, as explained in paragraph 1 of the President's letter, is by no means clear or strictly correct. The calculation should have been as noted in the margin. The estimated balance of Rupees 180 of Endowment Funds, referred to by the President, should have been explained.

3. The Receipts of the Municipality are estimated at Rupees 28,360; against Rupees 30,238 of the current year. The decrease is mainly in the "Endowment Receipts," Local Fund Contributions and Miscellaneous, and is explained to be owing, respectively, to the proposal to issue medicines free of charge to all patients having recourse to the

dispensary, to the withdrawal of the Local Fund contribution on account of roads,

*Proceedings of the Madras Government, Financial Department,
12th January 1875.*

in accordance with G.O., dated 1st October 1873, No. 1404, and to the contributions from the Famine Relief Fund having ceased. The Government do not approve of the proposal to place no restriction on the issue of medicines free of charge. The tolls have been correctly estimated to yield Rupees 1,000 more than was put down for the current year.

4. The expenditure is estimated at Rupees 30,420, against Rupees 32,170 proposed for the current year. The decrease is chiefly in New Works, Communications, and Sanitary and Miscellaneous. A provision of Rupees 2,000 having been made in the current year's Budget for the erection of a dispensary at the Old Town, the Government do not quite understand the proposal in the present Budget to expend Rupees 1,000 on repairing the old building. The President should explain.

5. The sum of Rupees 500 proposed to be laid out in the purchase of lamp-posts should not be shown under Grant I. as an item of Public Works. Its proper place is Grant IV. Lighting. The only new work, therefore, proposed to be undertaken during the year is the commencement of a large school-house of simple design in Old Town capable of containing from 200 to 300 scholars, with the object of combining the greater numbers of the result-grant schools into one on the salary-grant system. It is stated that this proposal is in accordance with the principles enunciated by the Commissioners in regard to the development of elementary education in the letter recorded in G.O., 7th November 1874, No. 1902. A reference to that letter shows that the Commissioners only proposed to continue the results-grant system supplementing it by degrees by the mixed result and salary-grant system when the schools are sufficiently established to warrant such a step. The President will, therefore, explain how the present proposal to erect a large school-house is connected with the plan of operations sketched in the letter referred to. Further, the increased allotment for result grants provided for under Grant II. do not seem to be consistent with the new proposal.

6. The decrease in the allotment for Education under Grant II. is due to the transfer of the cost of the caste girls' school to Provincial Funds.

7. The increased provision under Vaccination is ascribed to the system of result payments proposed to be introduced after the plan adopted by the Local Fund Board. The Government approve of the changes in the establishment proposed by the Commissioners.

8. It is observed that the allotment of Rupees 2,000 for the repair of the hospital is not shown in column 10 of Statement I-A. The charges for killing dogs and for the Time-gun will appear more properly under Grant IV. than under Grant III., Conservancy.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Cuddalore.
,, Board of Revenue, with enclosures.
,, Revenue Department.
,, Public Works Department.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Board, South Arcot.

Exd. T. O'Connor.

al

1875
Presm Department
Bolt. of 1875

FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Cuddalore.

Co.,
Co.,
Co.

Dated January, 12th.

Recd. — u — 22.

Encl.

G.O., 12th January 1875, No. 47.

W. M. M.

JANUARY.
Nos. 75-76.

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

25/1/75
Comm. to the
Board of Revenue
25/1/75

2 To the Board of Rev. Dec. 28/75