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GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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

Municipal—Budget.

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

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

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

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

The first item is put down with reference to an opinion expressed by me in letter to Government, dated 2nd October 1874, No. 363, as to the propriety of aiding the Cumbum School from Local Funds. But no contribution has as yet been sanctioned by the Local Board or Government, nor has any provision been made in the Local Fund Budget for 1875-76. As, however, there is no Middle-class Local Fund School in the Cumbum Division, while there are similar institutions in other parts of the country, I hope the contribution now solicited by the Commissioners will not be objected to, and, pending a reference to the Local Board, I recommend that the item of Rupees 230 may be allowed to stand.

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

4. Under the head of Expenditure, the salary of the Manager has been cut down from Rupees 45 to 25, on the ground that the present incumbent is inefficient. I think the inefficiency of any particular incumbent should form no ground for the reduction of the salary, which is, and should always be, attached to the office, and as Mr. Farmer himself admits that the importance of the office requires the services of a man on a higher salary than Rupees 25, I would suggest that the usual sum of Rupees 45 should be restored in the Budget. As regards the Manager, I will, as stated in paragraph 8 of my letter, No. 308, dated 2nd October 1874, report soon as possible to provide him with an inferior post, and obtain the services of a more efficient man in his place.

5. I beg to take this opportunity of forwarding a Resolution of the Cumbum Commissioners, requesting the nomination of a Hospital Assistant, in lieu of the Hospital Apprentice, and to recommend that the rule that Assistants should not be placed in independent charge of Dispensary may be relaxed in favour of Cumbum, as has lately been done in the case of Nandial (*vide* G.O., dated 8th December 1874, No. 2050.)

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

From H. R. GARDNER, Esq., Vice-President of the Municipal Commission, Cuddapah, to J. HOPE, Esq., President of the Municipal Commission, Karnool, dated Cuddapah, 10th December 1874, No. 107.

In forwarding herewith on behalf of the Municipal Commissioners, for the sanction of Government as required by Section 32, Act III. of 1871, an estimate in the forms prescribed by G.O. No. 1016, dated the 28th October 1871, showing the probable receipts and expenditure of the Municipality of Cuddapah for the year beginning the 1st April 1875 and ending 31st March 1876.

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

2. These variations are twelve in number, and are shown in the subjoined table. In December 1873, we expected to have at our disposal Rupees 4,028 for expenditure during the current year and to expend it all. We now expect to have Rupees 7,800 for expenditure, leaving a closing balance for the current year Rupees 508. As the year now budgeted for (1875-76), we have anticipated our receipts at Rupees 6,228 and our charges Rupees 6,194, leaving a closing balance of Rupees 58.

No.	Heads.	Budget Estimate for 1874-75.	Revised Estimate for 1874-75.	Actuals for 1874-75.	Difference between Columns 3 and 4.	Budget Estimate for 1875-76.	Remarks.
1	2	3	4	5	6	7	8
	Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Opening Balance	508	508	(*a*)		508	(*a*) Closing balance, unexpended Budget.
2	Allowance from Government	600	600	300	27	241	
3	Rates on Houses	2,110	1,330	1,400	68	710	
4	Registration of Carts	250	228	201	3	47	
5	Tolls	3,415	3,415	1,722	..	100	
6	Contribution from Local Fund for Dispensary	1,150	954	604	228	854	
7	Miscellaneous	200	200	263	3	61	
	Charges.						
	Charge I.						
8	Establishments	140	504	933	374	401	
	Repairs—						
9	Government buildings	750	600	800	200	200	
10	Roads and Bridges	150	150	82	68	68	
	Charge II.						
11	Hospitals and Dispensary	2,150	2,000	1,811	143	102	
12	Conservancy	637	1,020	1,037	105	37	

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

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17th February 1875.

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

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

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

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

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

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

(1.) The opening balance of Rupees 508 is partly accounted for by an increase of Rupees 180 in that item for the current year.

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

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

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

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

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

(3.) We have budgeted for Rupees 1,210 from House-tax, although we only expect to receive Rupees 1,330 during the current year.

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

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

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

(6.) The most important variation in receipts is shown at this item. We now hope to receive for the current year Rupees 604 more from Local Funds than we did when framing the Budget; of this sum, Rupees 154 was contributed by the Local Fund Board towards the improvements recommended for the Civil Dispensary by Dr. Balding—*vide* paragraph 5 of the G.O., No. 1467, dated 15th October 1873, reviewing the Administration Report for 1872-73.

The other part of the increase consists of an additional grant of Rupees 200 towards the Civil Dispensary, made, with reference to paragraph 6 of the G.O. on the current year's Budget. Next year we hope for a grant of Rupees 1,012 from Local Funds. Of this, Rupees 604 will be seen from Statement I. A to be half the anticipated expense of the Dispensary after deducting the Government contribution of Rupees 214. It is thought reasonable, with reference to paragraph 3 of the G.O. reviewing the current year's Budget, to hope that the expenses of the Civil Dispensary may be equally divided between Local and Municipal Funds.

The remaining part (Rupees 200) of the grant has been anticipated in the hope that, with reference to our somewhat insolvent condition, the Local Fund Board may be pleased, with reference to paragraph 6 of the President's letter, submitted in Government Proceedings, No. 1874, dated the 16th November 1874, to relieve the Municipality from any charge with reference to this school, and, in fact, make it a Local Fund School.

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

Expenditure.

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

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

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

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

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

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

(11.) The large increase during the present year in the expenses of the Civil Dispensary is very noticeable; although, when the Budget was framed, the allotments were believed to be scanty. [illegible] (by Rupees 265) of actual expenditure are as follows:—

	Budget.	Amounts which now appears probable.
	RS.	RS.
1. Medical Officer's salary ...	540	963
2. Medicines ...	100	350
3. Diets ...	200	464
4. Sundries ...	225	333
Total ...	1,155	2,110
Difference ...	955	

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

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

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

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

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

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

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

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

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

RECEIPTS.	1874-75.	1875-76.	CHARGES.	1874-75.	1875-76.
	RS.	RS.		RS.	RS.
Balance brought forward...	2,038	568	Grant I.—		
Assignment by Government	[illegible]	[illegible]	New Works—		
Rate on Houses, &c. ...	1,400	1,410	Sanitary and Miscellaneous ...	1,333	150
Tax on Vehicles ...	400	400	Repairs—		
Registration of Carts ...	300	250	Communications ...	400	250
Tolls ...	1,522	1,415	Sanitary and Miscellaneous ...	150	150
Fees ...	80	80	Grant II.—		
Fines ...	80	70	Municipal Schools ...	364	314
School Fees ...	240	260	Salary and Result grants ...	150	150
Endowments, &c. ...	...	...	Contribution for Inspection.	50	54
Contribution from Local Funds	600	1,182	Grant III.—		
Miscellaneous ...	25	40	Hospitals ...	1,311	2,120
			Vaccination ...	135	135
			Registration of births and deaths ...	78	74
			Conservancy ...	1,270	1,200
			Grant IV.—		
			Lighting ...	280	240
			Other purposes ...	...	...
			Grant V.—		
			Supervision and Management	1,057	827
			Balance ...	...	38
Total ...	7,028	6,232	Total ...	7,028	6,232

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

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

3. The contribution from Local Funds in aid of the Dispensary is put down at Rupees 954, while in the Local Fund Budget approved by Government, a provision of only Rupees 500 is made, the increase being based on the remark made in G.O., dated 30th March 1874, No. 477, that the proposal to divide the cost of the Dispensary equally between Local and Municipal Funds seemed fair. A contribution of Rupees 1000 in aid of the Middle-class School at Combaum is similarly included in the estimated receipts without ascertaining the opinion of the Local Fund Board. The increased contribution on account of the Dispensary will probably not be required, as the Government have already stated in G.O., dated 27th August 1874, No. 40, that they will not object to a Native Hospital Assistant being posted to the Combaum Dispensary, should a properly qualified officer of the Hospital Assistant grade not be available; and under the circumstances now reported the Surgeon-General will be directed to put a Native Hospital Assistant in charge at once. The proposal to obtain assistance from the Local Fund Board for educational purposes cannot be sanctioned, and the Commissioners must make other arrangements.

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

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

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Members of the Municipal Commission, Chittoor.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General, Native Hospital Department.
" Director of Public Instruction.
" President of the Local Fund Board, Karnool District.

Encl. 2 in G.O., 17th February 1875.
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