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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	1395	Press / ~~Mis.~~
Dated 16.6.1876		196

Not to be folded or roughly handled

Municipal—Budget.

No. 204. Read the following letter from R. DAVIDSON, Esq., Acting President of the Municipal Commissions, Ganjam District, to the Honorable W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Chetterpore, 11th March 1876, No. 201:—

I have the honor to submit, with the following remarks, the Budget Estimates of the Chicacole and Berhampore Municipalities for 1876-77, together with copies of the Vice-President's reports explaining the different items.

2. CHICACOLE.—The estimated receipts of this Municipality, including the balance of Rupees 1,570, amount Rupees 12,520, of which the Commissioners propose to spend Rupees 12,270, leaving a small balance of Rupees 250.

3. The amount of Rupees 500 provided by the Commissioners for Results Grants, under "Grant II, Education," item 4, is, I consider, insufficient. Under the circumstances explained in paragraph 16 of the Vice-President's letter, No. 56, of the 17th ultimo (accompanying), the provision ought to be raised to Rupees 750 at least.

4. In the last column of Statements I and II of the Budget Estimates originally received with the Vice-President's letter, No. 40, dated 5th December 1875, the amounts sanctioned in the current year's Budget were entered instead of the Regular Estimate figures, as directed in paragraph 2 of G.O., Financial Department, No. 603, dated 18th March 1875. I had therefore to return the Budget for revision. I received the revised Budget with a covering letter from the Vice President explaining each variation between the Regular Estimate and the amounts entered in the current year's Budget. Copy of this letter also is enclosed. I have inserted marginal notes in the first letter where the figures in it and in the revised Budget have differed.

5. In the revised Budget as now submitted the closing balance of the current year arrived at on the Regular Estimate has been taken as the opening balance of the ensuing year, as directed in paragraph 2 of the Government Order last quoted.

6. BERHAMPORE.—The estimated receipts of this Municipality, including the balance of Rupees 2,300, amount to Rupees 17,380, against Rupees 19,550 in the current year. The decrease is chiefly in the rate on houses and tolls, and is accounted for in paragraphs 3 and 5 of the Vice-President's letter.

7. The Commissioners propose to expend a sum of Rupees 17,344, leaving a small balance of Rupees 36.

8. The opening balance of the ensuing year has been calculated with reference to the Regular Estimate of the current year.

9. The Commissioners originally made no provision for contribution to the Chetterpore Circle for Educational Inspection on the supposition that the Local Fund Board have been relieved of the charge. As under G.O., 13th May 1875, No. 1034, Rupees 100 have to be paid by the Municipality to the Circle Board, I have had the omission supplied.

From W. F. GRAHAME, Esq., Acting Vice-President of the Municipal Commission, Chicacole, to R. DAVIDSON, Esq, Acting President of the Municipal Commissions, Ganjam, dated Chicacole, 5th December 1875, No. 40.

I have the honor to forward with the prescribed statements the Budget Estimate of the Chicacole Municipality for the year 1876-77.

2. The opening balance is estimated at Rupees 2,070,* against Rupees 2,520 in the current year. The estimated closing balance of the current year is Rupees 1,350, to which have been added Rupees 720 which the Municipality has received from the Chicacole Local Fund Board in adjustment of the arrear contribution due by the Local Fund Board for the Civil Dispensary for 1873-74. The whole amount paid by the Local Fund Board was Rupees 900, from which had to be deducted Rupees 180 due by the Municipality to the Local Fund Board on account of Educational Inspection. The contributions for 1874-75 have already been adjusted. For the particulars of these contributions, *vide* G.O., Financial Department, No. 761, dated the 2nd May 1874. The Rupees 720 paid by the Local Fund Board added to the estimated closing balance of the current year Rupees 1,350 make up Rupees 2,070, the estimated opening balance of 1876-77.

* Rupees 1,570 as entered in the revised Budget and obtained on a regular estimate.
R. DAVIDSON,
Acting President.

3. The Surplus Pound Fund collections are estimated at Rupees 10, against Rupees 5 in the current year. The increase is based on the probable collections for the current year, during which Rupees 10 have already been received.

4. *House-tax.*—The collections from House-tax are estimated at Rupees 1,700, against Rupees 1,750† in the current year. The reason for the decrease is that several poor-houses, which have hitherto been taxed and which cannot pay the tax, hereafter, will be exempted from taxation in the revised lists now being prepared of houses liable to taxation. On the ground of poverty the tax on several houses was remitted in the last two years. Besides this the House-tax in 1874-75 was Rupees 1,700, but in 1875-76 it was raised to Rupees 1,750 as it was expected that old outstanding arrears would be collected in 1875-76. For next year there will not be much arrear collection, and therefore a decrease of Rupees 50 is made under this head.

† Rupees 1,500 according to Regular Estimate.
R. DAVIDSON,
Acting President.

5. Taxes on vehicles and registration of carts remain‡ unaltered.

‡ *Vide* paragraph 3 of the Vice-President's second letter as regards the difference between the estimated figures and the regular estimate figures.
R. DAVIDSON,
Acting President.

6. The receipts from Tolls are raised from Rupees 5,000 to Rupees 5,220 in consideration of the actuals of the current year.

7. Rupees 15 are expected to be realized from the sale of fruit and vegetables grown in the garden of the Municipal Office, and this sum is shown under "7, Miscellaneous—(*f*), Avenues."

8. All the other items under Receipts are the same as in the current year, and call for no remark.

9. The estimated total assets of the Municipality for next year are Rupees 13,020,§ against Rupees 13,280‖ in the current year.

§ Rupees 12,520 according to the revised Budget.
‖ Rupees 14,185 according to the Regular Estimate, as fully explained in the Vice-President's second letter.
R DAVIDSON,
Acting President.

10. The estimated expenditure under all heads amounts to Rupees 12,270, the details of which will be given below.

11. GRANT I—*Public Works.*—The allotment for New Works is reduced from Rupees 1,800 to Rupees 900, the chief reason for the deduction being want of funds.

Communications, Rupees 100.

Sanitary and Miscellaneous, Rupees 800.

Rupees 100 will be spent on gravelling and improving lanes in the town, the main streets having been already metalled and gravelled.

Proceedings of the Madras Government, Financial Department,
26th May 1876.

The Rupees 800 under Sanitary and Miscellaneous will be spent as follows :—

			Rs.
1.	Construction of tiled shops in market	... ...	400
2.	Do.	of a brickwall round the Municipal Office ...	150
3.	Do.	of stone drains	250
		Total ...	800

The allotment for stone drains has hitherto been shown under "Communications," but Government have directed that it be shown under "Sanitary" (*vide* paragraph 10, G.O., Financial Department, No. 2040, dated 5th December 1874). The following three items which appear in the current year's Budget under "Sanitary and Miscellaneous" will disappear in the next year's Budget as they are not wanted, all that was necessary having been done this year.

1. Wingwalls and steps on the bank of the Nangulya River.
2. Construction of dust-bins.
3. Do. of latrines.

12. The provision for Repairs is raised from Rupees 1,100 to Rupees 1,300, and that for Establishment is reduced from Rupees 1,080 to Rupees 420. The reason for the increase in the former item and decrease in the latter is the same, *viz.*, the abolition of the permanent road coolies, thirty in number, whose retention would cost Rupees 660 annually (at Rupees 55 a-month), and the employment of temporary coolies in their stead. The Commissioners have resolved to dispense with the services of the permanent coolies and to employ coolies temporarily when there may be work for them. When emergent work on a large scale has to be done, the permanent coolies cannot do it without the aid of extra hands. Again on rainy days and holidays including Sundays, that is for not less than two months in the year, the permanent coolies do no work, and their permanent retention is an unnecessary charge upon Municipal Funds. As occasion may arise the requisite number of coolies will be employed, and the work done more quickly than under the present arrangement. The pay of the permanent coolies is deducted from the Budget provision under Establishment, and the probable cost of temporary coolies added to the allotment under Repairs.

The proposed arrangement seems to be worth commending.
R. DAVIDSON,
Acting President.

Of the Rupees 1,300 under Repairs, Rupees 1,320 are intended for "Communications," and Rupees 80 for "Sanitary and Miscellaneous" repairs, *viz.*, Rupees 60 for repairing the tiled shops in the market, and Rupees 20 for repairing the stone drains. The Rupees 420 under Establishment provide for the pay of two maistries—one on Rupees 25, and the other on Rupees 10 a-month. This is a usual charge.

13. Rupees 30, that is Rupees 6 over the current year's figures, are provided for tools. The increase is made owing to the increased necessity for tools.

14. The allotment of Rupees 2,610 for contribution to the Chicacole Local Fund Board as its share of tolls on through traffic bandies is a new and heavy charge upon the Municipal Funds. This sum has been agreed upon both by the Municipal and Local Fund Boards with reference to G.O., Financial Department, No. 40, dated 11th January 1875—see also Board of Revenue's Proceedings, No. 2341, dated 19th August 1875, approving the arrangement of the Municipal and Fund Local Boards, and submitting it for the sanction of Government.

This arrangement has since been sanctioned by Government—*vide* G.O., Financial Department, No. 207, dated 31st January 1876, paragraph 2.
R. DAVIDSON,
Acting President.

15. GRANT II.—*Education.*—The Educational portion of the Budget is a reproduction of the currrent year's Budget, and calls for no remark. There are no Training or Municipal Schools.

The provision for Result Grant Schools will have to be enhanced—*vide* paragraph 3 of the President's letter.
R. DAVIDSON.
Acting President.

(2) Date of repair

16. GRANT III—*Sanitation—Hospitals and Dispensaries.*—The Dispensary charges are reduced from Rupees 2,360 to Rupees 2,042. The decrease is in the cost of establishment and diet of patients. In the current year's Budget, provision was made for the following servants intended to serve high caste patients :—

Head Cooly for caste people	Rs. 48, at 4 Rs. a-month.	
Cook for do.	,, 48, at 4	,,
Waterman for do.	,, 36, at 3	,,
Nurse for do.	,, 36, at 3	,,
	168	

These servants have not been employed, and the current year's provision will lapse. The Commissioners have satisfied themselves that, notwithstanding the employment of these servants, caste patients would not live within the compound of the Dispensary, and have accordingly resolved to strike off this provision as useless. Therefore a reduction of Rupees 168 is made under Establishment. The provision for the diet of patients has been reduced with reference to the actuals of last year, and the first eight months of the current year.

17. The estimated charge for vaccination and registration of births and deaths is nearly the same as in the current year, there being a decrease of Rupees 4 in the former item. The Rupees 4 decrease is made with reference to the actuals of past years.

18. *Conservancy.*—The present and the proposed charges under this head are given below :—

	Present Charges.	Proposed Charges.
	RS.	RS.
(*a.*) Establishment	2,100	2,028
(*b.*) Sanitary Service and cost of Conservancy costs ...	300	12
(*c.*) Cleansing of Tanks and Wells	100	50
(*d.*) Contingencies	360	350
Total ...	2,860	2,440

	Rs.		Rs.
1st	12	1st	9
2nd	10	2nd	7
3rd	9	3rd	7
	31	4th	6
			29

(*a.*) Last year there were three Nuisance Inspectors on a salary of Rupees 31 per mensem, but now the Commissioners employ four Inspectors on a salary of Rupees 29 per mensem. There is thus an annual saving of Rupees 24 in the charge for Inspectors.

Provision was made for four toties in the current year's Budget as was done in the Budgets of former years, but only two men have ever been employed. There is no work for four men, and therefore the provision for the remaining two, *viz.*, Rupees 48 per mensem, is reduced. The total saving under Establishment is thus Rupees 72.

(*b.*) No new carts will be made next year as in the current year. Rupees 12 will suffice to repair those which may need repairs.

(*c.*) The provision for tanks and wells is reduced from Rupees 100 to Rupees 50 as the reduced amount will suffice for the purpose.

(*d.*) A decrease of Rupees 10 is made under Contingencies with reference to the actuals of the current year. This sum is intended for purchasing grain and straw, &c., for the Municipal bullocks.

19. GRANT IV—*Miscellaneous—Item* 4.—The provision for watering streets and planting avenues is raised from Rupees 70 to Rupees 116. From this sum will be paid the salary of the two Municipal gardeners at Rupees 2-12-0 each, and the balance of Rupees 50 will be spent on planting cocoanut trees on the vacant site on the river-bank.

Proceedings of the Madras Government, Financial Department,
26th May 1876.

Item 5.—The charge for travellers' bungalows is estimated at Rupees 240, against Rupees 250 in the year. The decrease of Rupees 10 is in the contingent expenses which are intended for buying plates, cups, dishes, &c. The broken plates, &c., will be replaced with new ones this year, and need not be bought again next year. The other charges in connexion with the travellers' bungalow are the same as in the current year.

Item 6.—Rupees 20 are provided for killing dogs against Rupees 50 in the current year. The decrease is based on the probable expenditure for the current year.

20. GRANT V.—The entire assignment under Grant V is reduced from Rupees 1,322 to Rupees 1,142, the reduction being in the pay of the Manager and in the fee payable to the Auditor of the Municipal Accounts. The reduction in the former item is Rupees 120, at Rupees 10 a-month, and that in the latter is Rupees 50. These reductions are proposed because Government have more than once remarked on the high percentage of the charge for management, and because the Commissioners do not think it feasible to effect a reduction in any other items without impairing the efficiency of the Managing Agency at their disposal. Besides the above, a reduction of Rupees 10 is made in the Miscellaneous charges. The entire amount proposed to be saved under this grant is thus Rupees 180.

21. It is expected that the year will close with a balance of Rupees 750* in favor of the Municipality.

* Rupees 250 according to the revised Budget.

R. DAVIDSON,
Acting President.

22. The Commissioners have not been able to allot funds for the lighting of the town. The contribution to the Local Fund Board on account of through traffic bandies is so heavy and so unexpected a charge upon the Municipality, that hereafter it will be next to impossible for the Commissioners to undertake any new work of public utility, or to do much to encourage education in the town. With the limited means now at their disposal they are of opinion that they will only be able to attend to the upkeep of the town roads, a few lower-class schools (either under the results grant or the salaried system), the Dispensary and the Conservancy Establishment. They see no way of improving their financial position without causing dissatisfaction to the inhabitants of the Municipality. The House-tax is now levied at 5 per cent., 7½ per cent. being the maximum. Tolls are levied at half the rates sanctioned in the Act, and no professional tax is levied. Each of these taxes has its own peculiar disadvantages. All the townspeople will object to any increase in the House-tax, while an increase in the rates of tolls would tell seriously upon the salt traffic. A professional tax would chiefly affect a few Government servants living in the town who already contribute in one shape or another a fair quota towards Municipal Funds, while most of the townspeople would escape the tax as agriculturalists, there being very few merchants in the town.

From T. J. MALTBY, Esq., Vice-President of the Municipal Commission, Berhampore, to R. DAVIDSON, Esq., Acting President of the Municipal Commissions, Ganjam, dated Berhampore, 12th February 1876, No. 184.

I have the honor to forward, herewith, the Budget Estimates of the Berhampore Municipality for the official year 1876-77.

2. The estimated receipts with the opening balance of Rupees 2,300 amount to Rs. 17,380. The Budget Estimate for the current year has 2,000 Rupees as the opening balance, and Rupees 15,015 as the probable receipts, making up a total of Rupees 17,015, whereas the actual balance at the commencement of the year was Rupees 2,590, and the receipts (*i.e.*, the actuals up to 20th December 1875, and the probables for the remaining part of the year) amount to Rupees 16,960, making a total of Rupees 19,550 ; on the other hand the charges (actuals up to 20th December 1875, and the probable charges for the remaining part of the year) amount to Rupees 17,250 as against Rupees 16,794 shown in the current year's Budget. The balance at the opening of the next year has therefore been estimated at Rupees 2,300.

3. The receipts under "Rates on Houses, &c.," are estimated at Rupees 4,000, owing to the decrease in the amount of arrears by the increased collections made during the year.

4. The item under "Tax on Vehicles," &c., is calculated with reference to the actuals of the current year.

5. The tolls are estimated at Rupees 6,000 as the Commissioners have been given to understand that the present toll contractor has sustained a loss nominally reported at Rs. 1,000. The decrease of Rupees 900 and Rupees 500 with reference to the Regular Budget Estimates respectively is thus accounted for.

6. Nearly the whole of the arrears and the greater part of the current House-tax having already been collected, the item under Fees is estimated at Rupees 175, as there will not probably be a large issue of demand notices and distress warrants for 1876-77, to which the increase in the collection of fees for the current year is in a great measure owing.

7. The greater effect given to the penal provisions of the bye-laws and the Conservancy clauses of the Municipal Act accounts for the increase under "Magisterial fines."

8. The increase of Rupees 360 and Rupees 110 with reference to the Budget and Regular Estimates, respectively in school-fees is owing to the increase in the number of boys attending the Municipal School.

9. Although the regular item under the head of Hospitals is Rupees 705, the sum of Rupees 850 is put down as in the present year's Budget, as this item of income greatly depends upon the fluctuating nature of public subscriptions and the sale of medicines.

10. The increase under Market-rent is so small that it calls for no remark.

11. The contribution of Rupees 180 from Government on account of the Hospital Assistant's pay is calculated with reference to G.O., No. 1521, dated the 22nd July 1875, but the increase in the current year is owing to the payment of the same in arrears from the 27th August 1873.

12. The item of Rupees 150 from the Department of Public Works is shown, as that Department has made over to the Municipality the maintenance allowance for the so-called Cantonment road, upon the understanding that the Municipality shall keep it in good order.

13. The estimated charges are put down at Rupees 17,344, against Rupees 16,794 for the current year.

14. Grant I—*Public Works.*—The Commissioners propose to spend Rupees 4,410 under this head, *i.e.*, Rupees 590 and Rupees 483 less than the Budget and Regular Estimates, respectively. Want of sufficient funds has brought about this decrease in the total amount under Grant I. Of Rupees 4,410, Rupees 1,200 are allotted for the construction of public latrines substantially built of bricks and cutstone. The want of proper permanent latrines has long been seriously felt in Berhampore.

Rupees 400 are for the construction of new roads and tunnels, &c., and Rupees 2,600 for the maintenance of existing roads and the upkeep of stone drains, &c.; Rupees 210 are set apart for establishment and tools.

15. Grant II—*Education.*—In the course of the current year two Girls' Schools—one Hindu and one Mahomedan—have been taken over by the Municipality, and Rupees 840 are provided for their maintenance. Government in their Order, No. 1977, dated the 7th October 1875, declined to support these schools, but as they have not questioned the propriety of the Municipality encouraging the education of native females, the Commissioners resolve to provide the above sum for the upkeep of these schools, and trust that Government will extend to them their generous protection. A sum of Rupees 1,260 is allotted for the Town School against Rupees 904 for the current year owing to the enhanced establishment. Rupees 300 are put down under the Results Grant, or 100 Rupees less than the amount provided for the current year. The decrease is owing to a recent resolution of the Commissioners which stipulates that no grants shall be given for the second, third, and fourth Standards, ample provision for these standards having been made in the Municipal School. The sum of Rupees 100 for Educational Inspection has been allotted with reference to G.O., No. 1034, dated the 13th May 1875.

16. Grant III—*Sanitation.*—The charges under this head have been calculated upon the basis of the current year's Budget with the exception of the conservancy and registration items. These have been slightly increased on account of the entertainment of four extra sweepers, a registration clerk, and the enhanced charges in contingencies and for feeding bullocks. No provision has however been made for the purchase of bullocks, &c., as none are at present required.

17. Grant IV—*Miscellaneous Municipal Purposes.*—The items which call for remark under this head are planting avenues and rewards for killing dogs, which have been estimated with reference to the actuals of the current year.

18. Grant V—*Supervision and Management.*—As the Commissioners are of opinion that the supervision work of the Manager cannot be efficiently carried out without a horse, a sum of Rupees 90, or Rupees 7-8-0 per month, has been provided as the Manager's horse allowance. This allowance has actually been paid since the commencement of the present official year. The remaining items call for no remark. The Municipal Commissioners have at the same time the honor to inform Government that the Municipal accounts have been recently placed upon a more satisfactory footing, and that the more speedy and efficient collection of the public rates and taxes continues to have their attention. This accounts for the decrease in the sum allotted for auditing the Municipal accounts.

From W. F. GRAHAME, Esq., Acting Vice-President of the Municipal Commission, Chicacole, to R. DAVIDSON, Esq., Acting President of the Municipal Commissions, Ganjam, dated Chicacole, 17th February 1876, No. 56.

I have the honor to forward with the prescribed statements the Budget Estimate of the Chicacole Municipality for the year 1876-77.

2. The opening balance of the current year is 2,370 Rupees, and not Rupees 2,520 as was estimated in the Budget, the chief cause of this difference being the smaller amount received from tolls which the Commissioners kept under their own management last year.

3. *House-tax, &c.*—Owing to the poor circumstances of some of the inhabitants of the town, the marginally-noted differences will be collected as arrears in the next year.

	Budget Amount.	Actuals.	Differences.
	Rs.	Rs.	Rs.
House-tax	1,750	1,500	250
Tax on Vehicles, &c. ...	600	530	70
Registration of Carts...	300	270	30

4. *Tolls.*—Excluding an arrear of Rs. 10 there is a profit of Rupees 220 from tolls, which have been farmed out in the current year :—

	Rs.
Budget amount	5,000
Actuals	5,230

5. *Hospitals.*—Under this head there is a gain of Rupees 40, for the actuals are Rupees 850, while the amount set down in the Budget is Rupees 810. The increase came from the sale of unserviceable articles belonging to the Civil Dispensary.

6. The Municipality has received Rupees 1,800 instead of Rupees 900 from the Chicacole Local Fund Board in adjustment of the arrear contribution by the Local Fund Board for the Civil Dispensary for 1873-74.

7. The actuals of the rents of Municipal markets and rents and fees of Municipal slaughter houses are Rupees 1,050 and Rupees 125 instead of Rupees 1,100 and Rupees 130, respectively. These items are put up to auction and knocked down to the highest bidder. The loss arises from a lower bid having been made at the auction when the rents and fees were put up for sale.

8. The thatched huts erected by the Municipality near the toll gates in 1873-74 were sold by public auction to the present toll contractor for Rupees 13, at a gain of Rupees 8, which appears under the head "Sale of materials, &c.," that is the actual amount received was Rupees 13, while the amount entered in the Budget is Rupees 5.

9. *Avenues.*—The actuals under this head are Rupees 10, while nothing is entered in the Budget. The Commissioners had a garden made this year near the Municipal Office, the produce of which was sold for the above amount.

10. *Advances Recoverable.*—The Commissioners paid Rupees 632 to the Executive Engineer in charge of Chicacole Range for the construction of a skew bridge over the surplus drainage channel near Pata Chicacole, on the understanding that half the cost would be borne by the Local Fund Board, as the bridge is one of the works on the new road to Mafuzbunder.

* Not actual expenditure, but according to the Regular estimate.
† As per the current year's sanctioned Budget, Rupees 13,280 — 1,350 = 11,930.

11. The actual* expenditure under all heads comes to Rupees 12,615, while the estimated† total amount is Rupees 11,930, the details of which will be given below.

R. DAVIDSON,
Acting President.

12. NEW WORKS—*Communication.*—Under this head the actual expenditure is Rupees 160, while the Budget amount is Rupees 1,000, for Rupees 200 and odd are saved in items "Petty Works and Reserve" and "New Roads," besides which the allotment for stone drains, which has hitherto been shown under this head, will in future under Government Order be shown under "Sanitary"—*vide* paragraph 10, G.O., Financial Department, No. 2040, dated 5th December 1874.

13. Rupees 1,470 instead of Rupees 800 will be the actual expenditure of the current year under the head "Sanitary and Miscellaneous," the increase under this head is partly caused by the decrease in "Communication," paragraph 12.

14. *Repairs—Communication.*—The roads being in good order and the repairs of the stone drains being shown under "Sanitation" (paragraph 12) the total expenditure under this head is Rupees 805 instead of Rupees 1,000.

15. Under the head "Public Works" Establishment the actual expenditure is Rupees 1,107, that is, Rupees 27 more than the estimated amount; this is caused by adding to the expenditure of the current year the wages of the road coolies for fifteen days (from 15th to 31st March 1875).

16. GRANT II—*Education.*—As the fourth Standard has been abolished by the Acting Inspector of Schools of this Division the Municipality is obliged to support all the schools in the town, besides which Rupees 131, the arrears of the results grants for last year, are added to the current year's expenditure, therefore there is an increase of Rupees 430 under this head.

Owing to the abolition of the fourth Standard, the charge of certain Middle-class Schools, which up to 1874-75 received grants from Government, has fallen upon the Municipal Funds.
R. DAVIDSON, *Acting President.*

17. Under the head "Contribution to Local Funds for Educational Inspectorate" the estimated amount is doubled, for in the current year the Municipality has paid Rupees 360 to the Local Funds for the years 1873-74 and 1874-75.

18. GRANT III—*Sanitation and Medical Services.*—Under this head in the item (*a*) Establishment" there is a saving of Rupees 168, because in the current year's Budget provision was made for the following servants intended for high-caste patients :—

Head Cooly for caste people	...	...	...	...	...	Rs.	48, at Rs. 4 a-month.
Cook for	do.	...	...	...	...	,,	48, at ,, 4 ,,
Waterman for	do.	...	...	...	...	,,	36, at ,, 3 ,,
Nurse for	do.	...	...	...	...	,,	36, at ,, 3 ,,
Total	...						168

These servants have not been employed. The Commissioners have satisfied themselves that, notwithstanding the employment of these servants, caste patients would not live within the compound of the Dispensary, and have accordingly resolved to strike off this provision as useless.

19. By getting a supply of instruments, &c., in addition to the usual supply of medicines, there is an unexpected increase of Rupees 966 in the item (*b*) "Medicines and Supplies."

20. Owing to the increased number of patients, and the clothing purchased for them, there is also an increase of Rupees 50 in the items (*c*) "Diet of Patients," and (*d*) "Sundries and Contingencies."

21. After the resignation of the first Registrar the work was carried on by the second Registrar for a-month, so that there is a saving of Rupees 10 under the head "Registration of Births and Deaths," that is the Budget amount is Rupees 180, and the actual expenditure Rupees 170.

22. *Conservancy—(a) Establishment.*—Last year there were three Nuisance Inspectors on a salary of Rupees 31 per mensem, but now the Commissioners employ four Inspectors on a salary of Rupees 29 per mensem. There is thus an annual saving of Rupees 24 in the charge for Inspectors.

		Rs.
1st	...	12
2nd	...	10
3rd	...	9
		31

1st	...	9
2nd	...	7
3rd	...	7
4th	...	6
		29

Provision was made for four toties in the current year's Budget as was done in the Budgets of former years, but only two men have ever been employed. There is no work for four men, and therefore there is a saving of Rupees 48 per annum. The total saving under "Establishment" including Rupees 3 fines collected from Inspectors is Rupees 75.

23. (*b.*)—Six new carts have been made for Rupees 230 instead of Rupees 300 as was estimated in the current year's Budget.

24. (*c*).—As tanks, wells, and drains are in good order, only Rupees 10 out of Rupees 100 have been spent in cleansing them.

25. GRANT IV.—There were a very few dogs killed in the Municipality, and therefore only Rupees 20 out of Rupees 50 have been spent in the current year on this item.

26. GRANT V.—The entire assignment under Grant V is reduced from Rupees 1,322 to Rupees 1,204, the reduction being in pay of the Manager and in Miscellaneous charges. These reductions are proposed because Government have more than once remarked on the high percentage of the charge for management, and because the Commissioners do not think it feasible to effect a reduction in any other items without impairing the efficiency of the Managing Agency at their disposal.

No. 205. ORDER THEREON, 26th May 1876, No. 919.

With the above letter the President of the Municipal Commissions, Ganjam District, submits the Budget Estimates of the Chicacole and Berhampore Municipalities for the year 1876-77.

(2) Date of repair

2. An abstract of the estimates of the Chicacole Municipality as compared with those for 1875-76 is appended below:—

Receipts.	1875-76.	1876-77.
	Rs.	Rs.
Balance brought forward...	2,520	1,570
Assignments by Government.	5	10
Rates on Houses, &c.	1,750	1,700
Taxes on Vehicles and Animals	600	600
Registration of Carts	300	300
Tolls	5,000	5,220
Fines	50	50
Endowments, &c.	810	810
Contribution from Local Funds	900	900
Miscellaneous	1,345	1,360
Total ...	13,280	12,520

Charges.	1875-76.	1876-77.
	Rs.	Rs.
Grant I.		
New Works—		
Communications	1,000	100
Sanitary and Miscellaneous	800	800
Repairs—		
Communications	1,000	1,220
Sanitary and Miscellaneous	100	80
Establishment	1,080	420
Tools and Plant	24	30
Contributions to Local Funds	...	2,610
Grant II.		
Results Grants	500	500
Contribution to Local Funds for Educational Inspection	180	180
Grant III.		
Hospitals and Dispensaries.	2,360	2,042
Vaccination	154	150
Registration of Births and Deaths	180	180
Conservancy	2,868	2,440
Grant IV.		
Watering Streets	70	116
Travellers' Bungalow ...	250	240
Miscellaneous	50	20
Grant V.		
Supervision and Management	1,322	1,142
Balances	1,350	250
Total ...	13,280	12,520

3. The opening balance has been correctly calculated. The estimates under the several sources of receipts exhibit but slight variations and are approved. The Government contribution on account of the Dispensary should have been exhibited under "Assignments by Government."

4. The provision made for paying to the Local Fund Board of the Chicacole Circle a share of the tolls collected by the Municipality has necessitated a reduction in the allotment for New Works. The Commissioners propose to dispense with the permanent road cooly establishment and to hire coolies as occasion requires. This proposal is endorsed by the President and is approved by Government.

Proceedings of the Madras Government, Financial Department,
26th May 1876.

5. The Government concur with the President in considering that the Educational allotment is insufficient, and desire that the unappropriated balance, amounting to Rupees 250, may be utilized for this purpose.

6. The following is a comparative abstract of the estimates of the Berhampore Municipality for the years 1875-76 and 1876-77:—

Receipts.	1875-76.	1876-77.
	Rs.	Rs.
Balance brought forward	2,000	2,300
Assignments by Government.	15	25
Rates on Houses	4,500	4,000
Tax on Vehicles	700	900
Registration of Carts	500	500
Tolls	6,500	6,000
Fees	100	175
Fines	120	150
Endowments, &c.	850	850
Contribution from Local Funds	950	950
Miscellaneous	780	1,530
Total ...	17,015	17,380

Charges.	1875-76.	1876-77.
	Rs.	Rs.
Grant I.		
New Works—		
Communications	655	400
Educational	1,000	...
Sanitary and Miscellaneous	500	1,200
Repairs—		
Communications	2,520	2,400
Sanitary and Miscellaneous	100	200
Establishment	180	180
Tools and Plant	45	30
Grant II.		
Municipal Schools	904	2,100
Salary Grants	400	300
Contribution to Local Funds for Educational Inspection	200	100
Grant III.		
Hospitals and Dispensaries	2,250	2,250
Vaccination	120	120
Registration of Births and Deaths	120	216
Conservancy	4,156	4,104
Grant IV.		
Lighting	1,208	1,208
Markets	84	84
Avenues, &c.	100	150
Miscellaneous	40	50
Grant V.		
Supervision and Management	2,212	2,252
Balances	221	36
Total ...	17,015	17,380

7. Inclusive of the opening balance the estimated receipts amount to Rupees 17,380 against Rupees 17,015 in 1875-76. There is a decrease of Rupees 500 under the House-tax and of a similar sum under Tolls. This is met, however, by an increase under Miscellaneous and a few other items. The decrease in the tolls has been estimated apparently from information supplied by the toll contractor.

(2) Number of pages

As regards the House-tax, it appears that the estimate of 1875-76 included an unusually large amount of arrears collections.

8. Under New Works it is observed that provision has been made to the amount of Rupees 1,200 for the construction of substantial latrines with bricks and cutstone.

9. The Government note with approval the increase in the allotment for Education. The Commissioners propose to take under their management two Girls' Schools, one Hindu and one Mahomedan, and have provided Rupees 840 for their maintenance. The proposal is sanctioned.

10. The grant of horse allowance to the Manager of the Municipal Office, amounting to Rupees 7-8-0 per mensem, is sanctioned.

11. With the above remarks the Budgets of the two Municipalities are passed.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commissions, Ganjam.
,, Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Surgeon-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Funds Boards, Ganjam District.

Ed. J. Wright.

Govt. of 1870 Collection.

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSIONS.

Bengal, &c.

&c., &c.

Dated May 25th
Issued 1876
Rec'd. 1876

Encl.

G.O., 26th May 1876, No. 919.

MAY.
Nos. 204-205.

Municipal—Budget—The Budget Estimate of Chinsurah and Barhampore Municipalities for 1876-77, reviewed and passed.

New No. Sectt. I (i)-1—Old No. M.R.O. 1—10,006—10-6-68.

(1) Number of pages _____

(2) Date of repair _____