M.R.O. 1—77,000—3-6-37.

(1) Number of pages 182

(2) Date of repair 30.1.40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1282 Press / Mis.
168-170

Dated 26-5- 18 72

11/12

168-170

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
26th September 1872.

Read the following papers :—

No. 168. From the Acting Collector of Bellary, to the Chief Secretary to Government, Fort St. George, dated Bellary, 17th August 1872, No. 71.

I have the honour to submit my report on the working of the Anantapur Municipality during the past official year 1871-72. The Vice-President's report is enclosed. The accounts are prepared in the forms prescribed by Government in their Order, No. 1646, dated 28th October 1871.

2. The accounts of the Municipality were duly audited and found correct, and the Auditor's certificate is enclosed; in it he points out certain informalities which certainly should not exist, and which the Vice-President in his reply, also enclosed, promises to rectify for the future.

3. The Vice-President of this Municipality was not elected.

4. The estimates for 1871-72 received the sanction of Government in their Order of 1st July 1871, No. 952, the estimated receipts being Rupees 6,983. In paragraph 11 of this Order the proposal to supplement the receipts of the Municipality by the introduction of the trades tax was deferred; so that the expected receipts (exclusive of Rupees 1,400, which, it was believed, would have accrued from tolls), amounted to Rupees 5,583. The actual, however, only realized Rupees 5,177-5-5, which includes the balance of Rupees 101-3-7 brought forward.

5. The actual falling short of the estimate by 400 Rupees is attributable to the receipts from tolls being 100 Rupees less, and to a deficit of Rupees 135 in owners of animals and vehicles evading the tax by keeping them beyond municipal limits, and to the Government contribution, amounting to Rupees 272-3-7, for the last quarter of 1870-71 in lieu of Rupees 383-4-6 budgetted for. As a set-off against these items should be specified a credit of Rupees 133-4-0 appertaining to Surplus Pound Fund, for which the Municipality did not budget.

6. The total charges of the Municipality amounted to Rupees 4,790-9-4, or Rupees 386-12-1 within its income. The charges incurred under Grant I. amounted to Rupees 660-4-1 against a budget allotment of Rupees 700.

7. The provision under "Communications" was laid out in the improvement and drainage of two of the principal streets of the town, side-drains being constructed of stone, while the "Repairs" consisted of gravelling, &c., at a cost of Rupees 251-1-2, and the maintenance of the side channels at an outlay of Rupees 151-9-11.

8. The charges on account of the conservancy and office establishment were within the limits of the estimate, but the Municipality had to meet an emergent outlay of Rupees 192-14-0 on account of two latrines, and for setting up stones to prevent cattle from trespassing in them. The Municipality had also to meet the charges of a temporary Surveyor for a few months for preparing a plan of the town.

9. The Municipality, with reference to paragraph 13 of the Government Order of 1st July 1871, No. 952, remitted 200 Rupees as the cost of medicine and medical charges; this has been refunded to them, no such payment into the Revenue Treasury being required.

10. It was found more economical for the Municipality to attend to the lighting of the town themselves than to give it on contract; each lamp is said to cost the Municipality 13 Annas per mensem.

11. No provision was made in the budget for education. But Government, in paragraph 12 of their Order quoted above, directed that certain savings, amounting to Rupees 234, should be allotted for this purpose. A Sanscrit School was established by the Commissioners, notwithstanding my assurance that the study of this language could not be included in "primary education," and would very possibly not be sanctioned. The payment-on-results' system could not be carried out as none of the pial schools came up to the standard.

12. By a notification published on the 8th June 1872 in the District Gazette, the Civil Dispensary was formally transferred to the Municipality. The report of its operation required by Government Order, 2nd March 1872, No. 209, has not been received. It has been called for, and will be submitted separately.

13. The statement required by Government Order of 4th May 1872, No. 627, accompanies.

14. The Municipality has been in existence for the past eight years. The result realizes the anticipations naturally excited. The sanitary condition of the town is much improved; there is a marked decrease in the casualties from epidemic diseases, but the limited means at the disposal of the Municipality naturally circumscribe its usefulness; yet something has been done towards its improvement. The old fort walls have been quite removed, and a broad road constructed right round the town, besides other smaller ones. The lighting of the town is also well-attended to, there being twenty-seven more lamps added to the twenty-three already in existence, and granite posts substituted for the wooden ones, and upright stones placed at the entrance to the latrines to prevent the ingress of cattle therein.

15. As might be expected the feelings of the people at large are averse to taxation.

16. No formal complaints have been lodged against the toll collectors of oppression in the collection of the tax. It is possible, the Vice-President remarks, that there may be instances where tolls have been improperly collected; but this he is willing to attribute more to ignorance on the part of the collectors than of studied extortion.

17. The list of Commissioners, called for in the Acting Under Secretary's Official Memorandum, No. 207, dated 31st ultimo, is enclosed.

From the Vice-President of the Municipal Commission, Anantapur, to the President of the Municipal Commission, Anantapur, dated Anantapur, 30th May 1872, No. 21.

In forwarding the annual report of the working of this Municipality for the past year, agreeably to form prescribed by Government in Order No. 1646, dated 28th October last, I have the honour to state that the accounts are made up for eleven months only, as per Order of Government, so as to make the Municipal and Official years tally. There were twenty-six meetings held during the year, and the attendance of the members has been very satisfactory.

Vide letter to Govt., 17th Aug. 1872.

Proceedings of the Madras Government, Financial Department,
26th September 1872.

2. The general health of the town was very good indeed during the period under report, not a single case of cholera or other epidemic occurred, as will be observed from statement of mortality and report of 2nd Class Hospital Assistant of Police Hospital in charge of Civil Dispensary appended hereto. A weekly fair or market is held in this town, at which some 2000 persons assemble from surrounding villages, and it speaks well for the conservancy arrangements that such a marked health bill is presented.

3. INCOME.—The sources of income fell short of estimated receipts by about Rupees 400. This is accounted for partly by the tolls Rupees 100, and the taxes on vehicles and animals, &c., having realized about Rupees 135 less than the estimate; the owners of buffaloes, to evade the tax, having either sold or sent them away out of municipal limits, which is clear from the number of buffaloes for the second half of the year having fallen short of the number licensed for the first half by about 140. Another source also did not bring up the amount expected, *i. e.*, the Government contribution for the last quarter of 1870-71, which was budgetted for at Rupees 383-4-6, but yielded only Rupees 272-3-7; and, lastly, to counterbalance some minor sources, there was a receipt of Rupees 133-4-0 belonging to the Surplus Pound Fund, and which was not entered in the budget. The total income budgetted for was Rupees 5,583. Amount actually received Rupees 5,177-5-5.

4. EXPENDITURE.—An allotment of Rupees 500 was set apart for walling in bandy-stand near the travellers' bungalow, but the work was not carried out owing to the ground not being within municipal limits. The Commissioners wished the ground to be first included and then the work undertaken, accordingly sanction has since been received for including it within the limits of the Municipality.

5. NEW WORKS—*Roads and Drains.*—The upper portion of Munro Street and Yeckaloor Street were well drained by stone channels, and a short road made at the head of the latter. An expenditure of Rupees 137-8-0 was incurred for 110 large stone slabs for covering to culverts, &c.

6. REPAIRS—*Roads and Drains.*—The following streets and lanes were put in good order, viz., that in Reddy, Neerguntу, Kutta Vidi, Gungavandla Bavi Vidi, Duffadar, Soondur Timanah Street, and several smaller lanes and the new roads skirting the town were gravelled and repaired at a cost of Rupees 251-1-2. The side channels of streets and main drains were also cleaned and kept in order at an expense of Rupees 151-9-11.

7. The expenditure for establishment under the respective heads of "Conservancy" and "Office" was within the estimate, but an increase of Rupees 192-14-4 was incurred for emergent repairs to two latrines which came down during the monsoons, and also for upright stones fixed to the entrances of latrines to prevent cattle from trespassing therein. There was an expenditure incurred for miscellaneous office establishment owing to a temporary Surveyor having been engaged for a few months to prepare a plan of this town. The total charges for this, inclusive of contingencies, amount to Rupees 54-3-3. Under "Contingencies" a sum of Rupees 50 is entered, being compensation paid to the owner of a well situated in the middle of a street which will be improved after it is filled in. The sums of Rupees 66 and Rupees 1-11-6 are also entered under "Miscellaneous," the former being amount paid to servants for keeping bandy-stands clean, and the latter being balance due on account of Police charges for 1870-71. As directed in Government Order, the sum of Rupees 200 was paid into the Treasury here on the 26th January 1872, being cost of medicine and medical charges.

8. For the first time the lighting of the town was given out on contract, the work being ere this managed by the office subordinates, under whom it worked very fairly, and at a reasonable cost averaging 13 Annas per lamp per mensem. But the majority of the Commissioners having decided upon giving it out on contract, this system was tried and proved very unsatisfactory, although fining the contractor was resorted to on two or three occasions.

9. Under Grant II., Education, only a part of the allotment, Rupees 234, was expended, being salary of a master for teaching Sanscrit. It was intended to have an Elementary Sanscrit

and Telugu School, but none of the boys, although invited to do so, having joined to learn Telugu only Sanscrit is taught. The number of pupils in this school is about thirty, who have made fair progress during the short time, about six months, since it has been opened. No payment under system by results was made, as none of the Pial Schoolmasters educated their boys so as to claim the reward.

10. I regret to have to notice that several prosecutions against owners of animals, &c., were undertaken as they failed, after repeated warnings, to take out licenses within the prescribed time, while for infringement of bye-laws, &c., there were very few parties brought before the Magistrate.

11. The Auditor's certificate and report on the accounts, together with my explanatory letter thereto, are herewith attached.

From the Vice-President of the Municipal Commission, Anantapur, to the President of the Municipal Commission, Anantapur, dated Anantapur, 31st May 1872, No. 22.

In forwarding the report of Auditor Allagapah Moodelliar appointed to check the Municipal Accounts for the year 1871-72, I beg to offer the following explanation referring to the remarks of the Auditor.

2. With reference to paragraph 2 of the report, I beg to state that steps will be taken to number the cash-book and sign on the last page in future. The cash-book being a well-bound one, it seems it has not been the practice of doing so, and the same Auditor, who was also Auditor of the year before last, had not pointed out this omission.

3. The Superintendent, who was hitherto mentioning only number of the voucher for receipts and disbursements in the cash-book, has been directed to enter also the names of parties of such vouchers in all possible cases as it cannot be done in all cases of receipts. I think the quoting of the number of licenses granted against each item will suffice without mentioning unnecessarily the names of the parties.

4. I have carefully gone through every page of the cash-book, and can state that I did not notice any scratches except in two places. I have ordered the Superintendent to make corrections in red-ink hereafter.

5. With reference to paragraph 3, I think it is unnecessary to take separate receipts from parties besides the bill which they present duly signed; of course the words "contents received" should have been inserted in some of the receipts. This omission will be rectified in future. It is not a strange proceeding to make a disbursement on a subsequent date after a bill is presented for payment.

6. As regards Writer C. Appoo Row granting a receipt for oil supplied in the month of September 1871, I beg to state that, before the lighting of the town was given out on contract, it was the practice for one of the municipal servants to buy the oil daily, and he paid the price thereof at the end of the month upon a bill prepared by the office clerk. Under these circumstances the receipt above referred to was granted. This practice was done away with from September last.

7. As far as I know personally the town was better lit than at present under the contract system, therefore I do not see any reason for supposing that the oil purchased by the office establishment was used for other purposes than those of the Municipality.

8. As regards the failure of taking a receipt for Rupees 25 paid to Auditor for 1870-71, I beg to say that a bill duly stamped and receipted was presented and the payment ordered thereupon. The counterfoil of the cheque granted was thought to be a sufficient voucher for the entry of the item.

9. With regard to the blanks left in the counterfoil, the Superintendent has been told to fill them up, and which has been done. It was unavoidable to do this before, for the acting writer was a new man to be trained for some time. As the Superintendent has zealously discharged his duties

Proceedings of the Madras Government, Financial Department,
26th September 1872.

ever since his entertainment, this individual omission on his part does not call for any regular notice.

10. A counterfoil of receipts granted to the toll contractor has been ordered to be kept for the future. All receipts and disbursements are transacted under my immediate supervision. I do not see any reason to suspect the date of entries under the different items.

11. With regard to paragraph 4 of the report, I beg to state that a nominal register with the names of the coolies and the particular work done is kept. I always disburse money among the coolies with this register before me for my information and signature, keeping measurement sheets for all works seems to be a burden of work. However, in future the necessary steps will be taken to do so.

12. In conclusion, I beg to say that, as everything connected with this Municipality passes under my strict and immediate supervision, I am sorry that I have not been able to find out the discrepancies that the Auditor has now officiously pointed out.

From the Auditor of the Municipal Accounts, Anantapur, to the Vice-President of the Municipal Commission, Anantapur, dated Anantapur, 20th April 1872.

In accordance to your letter, No. 9, of the 18th instant, forwarding a copy of the President's letter to your address, approving my nomination as Auditor of Municipal Accounts for the official year ending 31st March last, I have the honour to report, for the information of the President, the results of my audit (which I have completed in three days, from 24th to 26th instant) as follows.

2. The cash-book, which I observe has not been numbered or initialed the pages, it appears to have been kept by the Superintendent himself. The names of the parties from whom and to whom the sums have been received and paid are not entered, though references are shown there to the vouchers, which practice appears to be objectionable; moreover, in several places the figures which were first entered were scratched by a knife and other figures substituted. I think that if any errors in such an important place happened they should have been rectified with red-ink and initialed there.

3. With regard to the vouchers, I observe that neither they have been receipted on the back acknowledging the payment, nor any other receipts have been obtained, which system opens a wide opportunity for the parties to deny the payment, if they at all wish to do so; moreover, the dates of these unacknowledged bills do differ from the dates on which the sums were entered as paid in the cash-book. There is also a receipt from Writer Appoo Row Garroo acknowledging some amount as value of the oil; this practice also appears objectionable, as officials are not to deal in contracts. Rupees 25 appears to have been paid in July last for auditing the accounts for the year 1870-71, but no mention is made to whom it was paid, nor is there any receipt from the party concerned. The counterfoil of taxes on bills is not filled in from pages 43 to 186; although the other portions were handed over to the payers from whom the collection of Rupees 67-14-8 is credited in the cash account on the 5th and 6th January 1872, in like manner the counterfoil of taxes on buffaloes is not filled in from pages 8 to 83, for which a collection of Rupees 45-6-8 is credited in the cash account on the same dates as in the above. I find no counterfoil or copies of receipts given to the toll contractor for the sums he has paid, which throws a great suspicion that the sums entered in the cash-book, as received from the contractor, have been duly done so on the very day they have been paid.

4. No nominal rolls of coolies employed throughout the year showing them with their house names appears to have been kept, nor is there any document from which I could find on what work and whereabout these coolies were employed on the days; this system of keeping no measurement sheets for the work executed by the coolies does not show whether the payment was really for the work executed, nor is there any room for me to say whether the rates of payment did agree with the rates paid by the Department of Public Works at this very town and in the very month.

5. Having thus found both the cash-book and the vouchers have been so carelessly kept, I cannot but suggest that you will issue necessary instructions for the corrections of the discrepancies pointed above, which, I think, should not have been carried out throughout the year had they been properly checked by the monthly Auditors.

6. In conclusion, I beg to submit, herewith, my certificate for the correctness of the accounts except in the points described above.

No. 169. From the Acting Collector of Bellary, to the Chief Secretary to Government, Fort St. George, dated Bellary, 31st August 1872, No. 75.

With reference to the concluding portion of paragraph 12 of my letter, No. 71, dated 17th instant, I have the honour to forward, in original, the annual report on the Civil Dispensary at Anantapur, with statement of receipts and expenditure for 1871-72.

From the Vice-President of the Municipal Commission, Anantapur, to the President of the Municipal Commission, Anantapur, dated Anantapur, 24th August 1872, No. 45.

With reference to your docket, No. 109, dated 17th instant, I beg to state that a report on the Civil Dispensary of this station for the past year by the 2nd Class Hospital Assistant in charge was forwarded with the annual report on this Municipality. This institution only came under the management of the Municipality from 1st April last. Hence no separate report was embodied. Now I beg to furnish a brief report of the working of the dispensary.

2. There has been a marked increase in the year under review in the number of out-patients treated, the number for the year previous being 583, and that for the year under report 1666. The number of in-patients treated also, it is pleasing to state, is more than in any previous year. This proves the working of the institution is very satisfactory. There still appears prejudice on the part of the people to enter as in-patients and to receive their food, &c., though in certain cases there is a willingness on their part to become in-patients without receiving batta or food from the fund, the very poorest excepted. It is hoped that this will gradually prove otherwise.

3. The room formerly taken up as a surgery is now used as a ward for in-patients, for which purpose it was originally constructed, and a portion of the verandah at the north-west corner converted into a surgery at a cost of Rupees 44-9-0.

4. The ward for in-patients is somewhat small, capable of accommodating only four patients at a time, and in consequence of the smallness separate apartments for female in-patients in the same ward is not feasible. The female in-patients are allowed to remain in the verandah on occasions when the ward is taken up by males. As the institution is now under the management of the Municipality, in all probability this defect will be rectified before long.

5. To enable in-patients to prepare their food, &c., within the hospital precincts a small cook-room was very emergently needed, and one was built within the compound at a cost of Rupees 73-12-6.

6. As the 2nd Class Hospital Assistant in charge of Civil Dispensary and Police Hospital here has furnished a report and the same for ned an enclosure to the report made on the Municipality, I have thought it undesirable to recapitulate it on the subject of general health of the town, &c., for the year 1871-72.

7. The monthly cost of the Civil Dispensary averages about Rupees 14 per mensem for ordinary charges, viz., one peon Rupees 4, one cook Rupees 4, and a toty Rupee 1 (the toty receives Rupees 5 in the Police Department), perishable articles, &c., Rupees 5 monthly. The whole cost of establishment and charges for the year amount to Rupees 390-1-6.

8. I beg to append a statement of the receipts and expenditure for the year under review.

Proceedings of the Madras Government, Financial Department,
26th September 1872.

FINANCIAL STATEMENT exhibiting the working of the Civil Dispensary, Anantapur, for 1871-72.

In-patients	22
Out-patients	1,666
Total ...	1,688

	RS.	A.	P.		RS.	A.	P.
Balance in hand 1st April 1871.	91	14	0	By Medical Subordinate's salary...			
Invested up to April 1871 ...	1,637	13	5	,, Servants' wages	99	7	5
Received during the year, viz. :—				,, European medicines from Medical Stores	45	10	5
From Government Medical Stores (medicines)	45	10	5	Do. do. do. ...			
Municipal contribution	120	0	0	Half-yearly supplies			
Interest on invested funds ...	52	5	7	Annual supplies			
Famine Fund	230	0	0	Dieting sick	63	12	9
European donations or subscriptions	94	15	3	Wines and spirits			
Native donations or subscriptions	30	10	0	Monthly perishable articles, &c....	26	15	11
Sale of medicines, &c., to persons not entitled to gratuitous issue	29	15	6	Cash invested during the year ...			
Total income ...	2,333	4	2	*Other charges to be specified in detail.*			
Total expenditure ...	390	1	6	For cook-room	73	12	6
Balance in hand on the 1st April 1872	1,943	2	8	Clothing and bedding.	24	0	0
Particulars.				Cart hire	6	1	0
Invested in the Government Savings' Bank	1,920	3	0	Furnit[illegible]	43	9	0
Floating ...	22	15	8	Postage	6	12	6
Total ...	1,943	2	8		154	3	0
				Total ...	390	1	6

ANANTAPUR,
24th August 1872.

(Signed) A. CASAVA ROW,
Vice-President.

No. 170. ORDER THEREON, 26th September 1872, No. 1282.

The receipts of the Anantapur Municipality for the year 1871-72, inclusive of the opening balance, amounted to Rupees 5,177, and the expenditure to Rupees 4,790.

2. The Auditor certifies to the general correctness of the Municipal Accounts, but points out various omissions and defects in the system on which they are kept. Some of these the Vice President explains; with reference to others he states that steps have been

RECEIPTS.

	RS.
Current—	
House-tax	583
Tax on vehicles	666
Registration of carts	199
Tolls	2,000
Fees	76
Fines	94
	4,518
Assignments by Government	406
Miscellaneous	151
Balance brought forward	102
Total ...	5,177

Expenditure.	Rs.
New Works	259
Repairs	401
Education	104
Dispensary	300
Vaccination	109
Registration of births, &c.	96
Conservancy	1,611
Lighting	512
Miscellaneous	112
Supervision and management	1,286
	4,790
Balance	387
Total ...	5,177

taken as recommended by the Auditor. The statements submitted with the annual report are correctly prepared with the exception that the demand for house rate is wrongly entered, and that the charges for Police and bandy-stand servants would appear more properly under Grant IV. than Grant V.

3. Under Public Works Rupees 259 were spent on new roads, Rupees 251 on repairs, and Rupees 150 on drains; this expenditure might advantageously be increased, seeing that the receipts from tolls alone amounted to Rupees 2,900.

4. The Commissioners have expended Rupees 104 on a Sanscrit School against the advice of the President who pointed out that such a school could not be included in primary education. By Clause 2, Section 26 of the Act, the Commissioners are empowered to apply the funds to education generally, but in G. O., dated 28th April 1871, No. 563, it is laid down that the intention of Government is that the appropriation of these funds should be limited to elementary education. It is stated, however, that exceptional cases may be made on the representation of the parties concerned, and if the Commissioners desire to continue the school, a special report should be submitted on the subject.

5. Rupees 200 appear as a charge under the head of (*b*) Medicine and Supplies; but the President explains that the payment was made by mistake, and the amount refunded in consequence. It is presumed that the refund took place after the close of the year as no such amount appears in the receipts. The dispensary was not transferred to the Municipality till after the close of the year, but a contribution of Rupees 100 was made to its support from Municipal Funds.

6. The expenditure on lighting amounted to Rupees 512. The Commissioners made a trial of the contract system, but found that it did not answer so well as the old plan.

7. With reference to G. O., dated 4th May 1872, No. 627, the President reports that the condition of the town has been much improved by the working of the Act, but that the people are averse to the taxation. No complaints have been made againts the tolls, but the Government regret that it should be necessary to levy from that source nearly three-fifths* of the whole income of the Municipality.

* Rupees 2,900 out of Rupees 5,075.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commissions, Bellary.
,, Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Inspector-General of Police.
,, Inspector-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Boards, Bellary.

Exd. J. Wright.

Govt. of INDIA.

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSIONS,
Bellary,
&c., &c., &c.

Dated September, 26th.

Read.

Read.

C. C., 26th September 1872, No. 1262.

SEPTEMBER.
Nos. 163—170.

Referring the report on the working of the Municipality for 1871-72.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Collector of Bellary, dated 17th and 31st August 1872. para 71 and 75.

Order thereon, dated 26th Sept 1872 No. 1262.

Receipts

Current.		
House Tax	583	
Tax on Vehicles	666	
Rent of Carts	199	
Tolls	2,900	
Fees	76	
Fines	94	
	4,518	
Repayments by Govt.	406	
Miscellaneous	151	
Balance brought forward	102	
Rs.	5,177	

Expenditure

New Works	259	
Repairs	401	
	660	

The receipts of the Municipality for the year 1871-72, inclusive of the opening balances, amounting to Rs 5,177. and the expenditure to Rs 4,790.

2. The Auditor certifies that the general connections of the Municipal Accounts have been made out correctly and objects to the

the system on which the
the Dept. some of these
the Vice President explains,
with reference to which he
states that steps have been
taken as recommended by
the Auditor. The statements
submitted with the annual
Report are correctly framed
with the exception that the
Remand for House rate is
wrongly entered and that
the charges for Police, and
Coolie-Khand Servants would
appear more properly under
Head II than Head V.

23. Under Public Works
Rs 259 were spent on
new roads, Rs 251 on re-
pairs, and Rs 158 on
Bridges - His Humble expenditure
on the Establishment Entertained

	Rs.
Brought forward —	660
Education —	104
Dispensary —	300
Vaccination —	109
Registration &c —	96
Conservancy —	1,611
Lighting —	512
Miscellaneous —	112
Superintendence —	1,286
	4,790
Balance —	387
	Rs. 5,177

I beg
to be considered that
the receipts from the
Amounted to Rs 2,900.

24. The various services
have expended Rs 105 on
Carriage Hire &c
Carriage Hire &c against the
advice of the President who
pointed out that such a
Debit could not be included
in Dispensary Education &c
Clause II. Section 26 of the
Act. The Commissioners
are empowered to apply the
funds to various services
but in P.D. dated 28th
April 1871, No 563, it is
laid down that the ex-
penditure of Govt is that
the appropriation of these
funds should be limited

to elementary education.
(5) It states however that
expenditure under any lee
mende on the representation
of the trustees concerned and
of the Colonial Treasurer de-
sire to continue the school,
a special report should be
furnished on the subject.

6th The Loo appears as a
charge under the head of
(6) Medicine and sanitation,
but the President explains
that the payment was made
by mistake, and the amount
refunded in consequence of it
is assumed that the refund
took place after the close
of the year as no such
sum appears on the

7 Receipts

receipts. The Lieutenant
was not transferred to the
Principality till after
the close of the year, but
a continuation of the Pen-
sion was made to the Paymas-
ter. The expenditure on Lighting
Accounts £ 80 12. The
Crown Treasurer reports
that it did not ap-
pear to be well as the old
place.

7. With reference to C.O.
dated 24th May 1872, the
(27) the President reports
that the condition of the
Town has been much im-
proved by the removal of

of the Act, but that the
people are averse to the
taxation - & so complaints
have been made against
the Collectors for
levying it. I
beg that it should be
necessary to levy from them
above nearly three-fifths
of the whole income of
the Presidency &c.

* Rs 2900 out of
Rs 5,975

The Board of the Board
Comm.rs in Bellary

Board of Revenue 1
Revenue Deptt 11
Public Works Deptt 1
Insp.r Genl of Police 1
Medical Deptt 1
Sanitary Commr 1
Director of Pub. Instn 1
Accountant General 1
Secy to the Local Fund
Boards. Bellary 1

Mad Rs 6,000

Govt. of {1872} Madras.

Financial

To

The Secretary to Govt.

Revenue

Dated 4th October 1872

Recd. 1872, No. 1782

Nos. 168-170

Forwarding the Accounts and Establishments of the Collectorate of Trichinopoly for 1871-72.