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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1651 Press / Mis.

241-245

Dated 30-9- 1874

60/41

Not to be folded or roughly handled

Read the following papers :—

No. 241. From J. H. MASTER, Esq., President of the Municipal Commissions in Bellary, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Bellary, 20th August 1874, No. 94.

In obedience to the Order of Government, Financial Department, No. 930, dated the 30th May, calling for a report upon the working of the Municipality of Gooty and its Establishments, I have the honor to state that I proceeded to the town, and stayed there some days.

2. There is nothing wrong as regards the working of the establishments. The road repairs do not cost much, and the work is generally given on contract. The Conservancy Establishment answers well. The number of sweepers and scavengers is sufficient for the present. Each latrine is attended to by one man who is in constant attendance, and I must say the arrangements as to privacy and cleansing were as good as those in any other Municipality. The wells are cleaned out periodically, and the street drains (made long ago and of an unmanageable shape) are kept as clean as it is possible to keep them. Since the formation of the Municipality an immense deal has been, to my own knowledge, effected in the clearance of prickly-pear.

The lighting is good, as far as it goes, and is under departmental control. The lamp-posts should be increased in number if funds permitted, and Kerosene oil might be introduced.

The registration of births and deaths and vaccination used to be properly attended to. Unfortunately the services of the men in charge of these departments had, during the past year, to be dispensed with from want of funds, the registration of births, &c., being left to the village officers, and vaccination to the regular Medical Establishment. Provision has, however, again been made in the current year's budget for a vaccinator.

3. Two or three things combined to reduce the funds of this Municipality. The exclusion of the Railway Station, two miles off, was one, but the chief cause was the frauds committed by the Superintendent, Mr. Secluna, amounting, it is supposed, in all to an embezzlement of Rupees 1,587-3-5. These sums appear all to have been appropriated during the short space of four months, and principally in the way of forged interpolations in the original proceedings which were in the handwriting of the Vice-President, Mr. Crosthwaite himself. This officer usually left rather too large a space between the latter part of the proceedings and his signature. The Superintendent took advantage of this and inserted the words "Bills passed for road repairs," &c., &c. The following large sums were thus taken under this head *alone*, on the dates specified, and were all fictitious entries :— 8th May, Rupees 217-2-9 ; 27th, Rupees 182-13-3 ; 14th June, Rupees 301-8-1 ; 31st July, Rupees 396-8-10 ; 26th August, Rupees 56-11-6. These sums were cleverly entered in the day-book, the proceedings being quoted as the voucher.

The Auditors who examined the accounts monthly were for a time completely taken in. In many cases it is supposed that the totals in the day-book were altered after the audit had been effected, for it has been discovered that in some instances, when the Auditor had entered the balance in writing as well as figures under his signature, so that that could not be altered, entries were evidently

afterwards made, which made the totals of receipts and disbursements not to agree. Mr. Crosthwaite was the first to discover the fraud, on looking back at some old proceedings, but even he was puzzled for his handwriting had been imitated. Before any discovery had been made, the man had been permitted to resign, and obtained an appointment in the Public Works Department in the Kurnool District near at hand. He had only been there about twenty-five days, when, hearing that his fraud had been discovered, he absconded, it is believed, to Burmah. A Magistrate's warrant has been out against him for sometime, and I hope he may eventually be apprehended.

4. A revised Budget has been prepared, and is herewith submitted. The Commissioners state that they cannot possibly equalize their receipts and expenditure, the former being deficient by the sum of Rupees 1,200. The deficiency in reality is Rupees 1,790, as I shall afterwards show. The rates on Houses have fallen off by Rupees 440 (1,290 — 850), because the Railway buildings have been recently excluded from municipal limits.

Taxes on Arts, &c., after a careful revision and omitting the sixth, seventh, and eighth classes mentioned in Schedule B, have fallen off from previous years' receipts by Rupees 277 (684 — 407). There is an estimated increase of Rupees 139 (461 to 600) under Taxes on Vehicles, and of Rupees 20 (230 to 250) under Registration of Carts, owing to the register having been carefully corrected.

There is a decrease in Tolls of Rupees 675 (Rupees 3,075 — 2,400), owing to the roads leading to the Railway Station having been given up.

There is a decrease (186 — 156) in the school-fees, owing to a reduction in the number of boys attending school.

There is a decrease under the estimated contribution from Local Funds (600 — 260 = 340), owing to nearly two miles of high road for which a contribution used to be given being now out of municipal limits by the exclusion of the Railway Station.

This item, however, should have been omitted altogether, and a total decrease of Rupees 600 shown, as, under paragraph 6 of the Order of Government, Financial Department, No. 751, dated 1st May 1874, the corresponding contribution from Local Funds has been disallowed, as the tolls levied on these roads exceed by far the cost of their repair. The Commissioners have further omitted to enter a sum of Rupees 250, their share towards the maintenance of the Munro Dispensary. The total deficiency, therefore, is Rupees 1,790.

5. The Government have offered in their Proceedings, to which this is a reply, to advance from Provincial Funds the sum necessary to meet all outstanding liabilities, but the Commissioners are unwilling to take the loan, it being impossible to fulfil the condition of repayment within the year. They have, therefore, again applied for a grant-in-aid from the Local Funds.

6. In the comparative statement of charges there is an apparent increase in some items, but it is not real. The pay of some of the establishments was two months in arrears when the year closed, and provision has been made for this. The Commissioners have left the establishment of the Anglo-Vernacular School as it is, sanction having been accorded in previous budgets, notwithstanding my protestations.—*Vide* G.O., Financial Department, No. 1137, dated the 26th August

Proceedings of the Madras Government, Financial Department,
30*th September* 1874.

1872, and G.O., No. 1402, dated the 30th September 1873. But they see the absurdity of spending on education nearly one-seventh part of their whole income, and they now request that Government will under the circumstances undertake its support. They will then be able to do more towards elementary education. I beg to endorse their application. As Gooty is the headquarters of the Sub-Collector, and as there is a District Munsif's Court besides, the Court officials are numerous, and it is that class for whom an Anglo-Vernacular education is required. If Government are unwilling to take it over, I propose that it be abolished altogether.

7. It will be observed that out of a total income of Rupees 5,667, Rupees 2,400 are to be levied from tolls. With regard to these tolls, I beg to submit my humble opinion that it is wrong in principle that a Municipality should be allowed to collect such a sum from the through traffic of the country. Carts traverse only about half a-mile of road actually in municipal jurisdiction, and for this privilege they pay 2 Annas each. The Government have admitted the principle in G.O., Public Department, No. 1435, dated the 5th November 1870, in which they allowed the municipal limits of the town of Adoni at my request to be altered so as to allow traffic to reach the Railway Station free of tolls. Again in G.O., Financial Department, No. 1402, dated the 30th September 1873, the Government remarked with reference to Gooty, "It is observed that one-half of Gooty Municipal income is derived from this source (tolls); and, considering the position of the town, it seems doubtful whether the legitimate toll on town traffic is not degenerating into a transit duty on the trade of the country." I was called on to report on the subject. Mr. Sewell, my *locum-tenens*, in his letter, No. 50, dated the 24th March last (*vide* G.O., Financial Department, No. 930, dated the 30th May), in forwarding a statement showing the number of carts which entered the town, remarked that it was the Vice-President's opinion that the levy of tolls did not exercise a "deterrent effect." Whether it did or not, I submit was not the question put by Government. A perusal of the statement itself will prove that the levy of tolls has become a "transit duty," to which money, as such, the Municipality can lay no claim. It was shown that the average number of carts unloading in the town in the year was under a thousand, while nearly 19,000 (twenty-eight less) *laden* carts passed through without unloading.

8. In paragraph 7 of G.O., Financial Department, No. 367, dated the 6th March last, the Government remarked that a loopline might sometimes be constructed by which through traffic might escape untolled. This is practicable in some towns, but it is not possible at Gooty, without entailing the formation of some miles of road, and a *very* lengthy circuitous route. The system adopted by the old native Governments who used to levy Sayer of giving a ticket at the toll-gate to those carts which were going through the limits of a town or district without breaking bulk, and so releasing them from the obligation of paying toll might be adopted. The ticket would be given up at the other toll-gate. But in the case of Gooty, the adoption of the system would leave the Municipality penniless.

9. In thus objecting to tolls on traffic going through the smaller municipal towns, the levy of which does really constitute a transit duty, I beg to say that the system of tolls in the larger Municipalities, such as Bellary and Adoni, is not

objectionable. These places are termini, and most of the carts which enter their limits as at present constituted actually unload there. I consider that tolls here are a legitimate source of revenue.

10. In connexion with this report I feel bound to state that, on my recent visit to Gooty, I was besieged by crowds of the inhabitants urging me to move the Government to abolish the Municipality. Petitions with signatures professing to represent four hundred and thirty of the population were put in. In the Vice-President's letter embodied in G.O., Financial Department, No. 1558, dated the 23rd November 1872, he said: "The Commissioners are of opinion that two-thirds or three-fourths of the population would hail with delight the abolition of everything connected with the Municipality." The Government in their order quoted the substance of the remark, but did not animadvert upon it.

11. What the people urge is that, instead of having to pay one kind of tax, they are taxed separately for their houses, their carts, their bullocks, their buffaloes, their donkeys, their tattoos, even to their dogs.

It is to be remembered that the population of this and the other small Municipality, Anantapore, is to a great extent agricultural, and they cannot see the justice of these numerous taxes being imposed upon them when the population of larger towns, and there are many of them, as per margin, escape all taxation except the land-cess, *i.e.*, 1 Anna in the rupee of their land-tax. The population of Gooty is 6730.

	Population.
Hospett	10,065
Kumply	9,610
Tadpatry	8,312
Harpanhally	7,803
Raidroog	7,729
Yemiganur	7,349
Yadiki	7,196
Dharmaveram	7,029
Ooravakonda	6,878
Kosgi	6,760

12. The Municipality of Anantapore, with a population of just under 5000, was established in 1864, because a Sub-Collector happened to be stationed there. That of Gooty was established because the Sub-Collector's headquarters was moved to that place. It is almost certain that if the Local Funds Act had been in existence at the time, Municipalities would not have been established at these places. The Local Funds Act works well. Liberal grants are made for the improvement and conservancy of towns and villages, and the people have no where raised any objections against the taxation. It is a kind to which they are accustomed, and it does not worry them. An immensity of good has already been effected during the short time the Act has been in existence.

13. Municipalities are institutions, I submit, intended for large towns, and there they work well and are most beneficial. Every one acquainted with Bellary and Adoni have remarked upon the improvements which have been effected since the introduction of the Towns Improvement Act, but there the population of course is not purely agricultural, and, although a portion would vote for the abolition of all taxation, there is no general outcry against them.

14. The Government in their Order, Financial Department, No. 932, dated the 4th July 1873, were pleased to intimate that it was not their intention to extend the Towns Improvement Act to villages generally. This was satisfactory to the population generally. I beg respectfully to submit the question whether in the same spirit it is not impolitic to continue to enforce the Act where it is so deci-

dedly objected to, and where, under the Local Funds Act, benefits almost to the same extent would be obtainable.

15. I have just received the answer of the Gooty Local Fund Board to the application for a grant-in-aid. A copy of their resolution is enclosed. It will be observed that the resolution to make the grant was carried by a majority of one only in a meeting in which nine members were present.

16. Under the circumstances, however, I beg to request that sanction may be given to the appropriation. An application in the usual form will be made through the Board of Revenue.

Proceedings of the Local Fund Board, Gooty Circle, at a Meeting held on the 17th day of August 1874.

PRESENT.

C. Kough, Esq., Vice-President.
S. E. Carrapiett, Esq., Apothecary.
C. Raghava Row Garoo, Tahsildar.
B. Narasimha Charloo Garoo, do.
K. Sashegri Row Garoo, Sheristadar in charge.
D. Sreenivasa Row Garoo, Inamdar.
D. Krishna Row Garoo, do.
L. Vencoba Charloo Garoo, Shrotriemdar.
Syed Fuckr-ud-Din Saib, Khateeb.

RESOLUTION No. 1.—Read letters of the 23rd July and 12th August last, Nos. 113 and 131, from the President regarding a proposal to make up the deficit of the Gooty Municipality by a grant-in-aid from the Local Fund of Rupees 1,790.

The proposition being put to the vote the result is "for" non-officials one "against" three, "for" officials three "against" one.

The votes being equal the Vice-President votes "for" the grant-in-aid, and the proposition being carried, the meeting resolved to request the President to apply under Rule 27 for the necessary sanction of Government, and also for the sanction of the Board to the transfer from Road Fund Reserve.

(Signed) C. KOUGH,
Vice-President.

No. 242. MINUTE by the Right Hon. the PRESIDENT, dated 1st September 1874.

The letter of the Collector of Bellary confirms me in the opinion which I was disposed to take when the Budget of the Gooty Municipality for the current year was submitted to us, with a suggestion that the Municipality might properly be abolished—that such a course was in truth desirable. In the first place the intense desire expressed by the inhabitants, three-fourths of whom (as the Collector states) "would hail with delight" the abolition of the Municipality, and who, on his recent visit there, tumultuously implored him to obtain it—is certainly, though by no means a conclusive a very important consideration. In the next place, the erection into Municipalities of Gooty and of some two or three other places seems to have been in a great measure accidental, and to be scarcely reconcileable with any intelligible principle or consistent action. The people of Gooty very justly complain that

there are no less than *ten* towns in the district of very much larger population which are free from municipal taxation, and the Hon. Mr. Sim's argument that a place of 6000 inhabitants is a town, and not an agricultural village, is answered by the fact that this may be said with very much greater force of these ten more populous towns, which have not been made into Municipalities, in other words that these places—and *à fortiori* Gooty—were not "towns" such as to be considered by the authors of our Municipal legislation fit for Municipal institutions. One great objection, amongst many others, to the manufacture of Municipalities out of insignificant places is that the comparatively small cost of their administration is provided at a comparatively great cost in trouble and vexation to the taxpayer. In the present case some Rupees 2,500 are levied under no less than *six* different heads of taxation, each implying a separate visit of the tax-collector. To these considerations there is to be added the very strong opinion of the Collector, who was not likely to be prejudiced in favor of abolition. And on the whole (though it is one thing to create and another to abolish such institutions) I am inclined to think that the retention of this Municipality is undesirable.

(Signed) HOBART.

No. 243. MINUTE by the Hon. W ROBINSON, C.S.I., dated 5th September 1874.

It is quite clear that the Municipality of Gooty has been gravely mismanaged and neglected by the President and the officials at its head—and popular discontent is not to be wondered at when the Manager could get away with some Rupees 1,800 of the small income of the town.

2. I have nothing to add to my former Minute in favor of maintaining Municipal conditions at Gooty, and I am quite surprised by the assertion made by Mr. Master that the selection of Gooty was accidental or contingent on the Sub-Collector's removal there. The action of Government in 1869 was deliberate and well-advised, and is increasingly justified by results. Gooty is a Railway Junction Station of fast-rising importance, where European capital has already been invested in cotton-screws, &c., and with its rapidly-growing demands is in every respect a suitable town for Municipal institutions.

3. As to the willingness of the lower classes in every town in the country to dispense with Municipal taxation, &c., it may safely be said that any President of District Municipalities (with known proclivities in that direction) would find himself surrounded, if he desires it, by such applications wherever he goes. The fact that there are about 1,700 Lubbays and Mahomedans in the town would account for much of the unpopularity of any State measure.

4. I have looked over the list of towns of larger population in Bellary, which are instanced by Mr. Master as not being Municipalities. I regret that he has alluded to this point for it tends to mislead. There is no doubt that Hospett should be included in the list of Municipalities—and if the Railway to Dharwar pass through it, this step will be necessary—as both this town and Kumply have been making considerable advances of late years. But the comparison of Tadpatry (a wayside station on the line), Raidroog (an out-of-the-way place in open country on the Mysore frontier) and the other rural townships instanced (where there is no commerce and no railroad) with Gooty, is a kind of argument which should not have been raised by an officer who must be acquainted (as I am personally) with the many considerations, which establish a wide distinction between Gooty and most of the large villages named.

5. I earnestly deprecate the retrogressive step urged. As it is we shall find it difficult to maintain the beneficial action and extension of Municipal institutions, and I anticipate that serious difficulties will arise, if the precedent, which the Collector proposes to establish, is allowed.

(Signed) W. ROBINSON.

No. 244-5. MINUTE by the Hon. J. D. SIM, C.S.I., dated 7th September 1874.

I concur with Mr. Robinson in deprecating the abolition of the Gooty Municipality. The place was constituted a Municipality in 1869, after careful consideration, not merely of its population, but of its position as an important Railway Station, &c. The intention of the late Government was to extend Municipal self-government gradually to all the towns, and a beginning was made with those places which offered peculiar facilities, such as the ability to form good working Commissions, or which from their position on great lines of traffic or from other circumstances required efficient local administration. Population alone was not the criterion, nor the presence of an European Covenanted Officer as Mr. Master seems to suppose. Gooty, however, has a population of nearly 7000, and when it is considered that out of the 45,098 towns and villages which compose the Presidency only 502 have a population exceeding 5000, while 44,596 have a smaller population, it must, I conceive, be ranked as a town and not as a rural village. Its position on the Railway renders its proper conservancy a matter of vital necessity, for it is from such places, if uncared for, that disease is spread abroad. The incidence of Municipal taxation in Gooty is low, being only 13 Annas = 1*s.* 7½*d.* per head annually and more than half is realized by tolls, which do not fall exclusively on the residents. Mr. Master's enumeration of the various taxes leviable under the Act is simply misleading, for of course few individuals are liable to all the taxes. The object of the framers of the Act in admitting of so many sources of income was to equalize the burden as equitably as possible, and spread it over as large an area as possible; but it is not compulsory on the Commissioners to levy all the taxes, and they can, if they deem it necessary, propose the abolition of any that press unduly on those who are liable to pay them, enhancing others not open to the like objection. The only taxes really, levied are those shown in the margin. The House-tax is very low indeed, while Tolls which are least felt, yield more than half the income.

Budget of 1874-75.

	Rs.
House-tax	672
Tax on Arts	800
,, on Vehicles	340
,, on Carts...	240
Tolls	2,800
Total ...	4,852

2. As to the unpopularity of the Municipality, some part of it is undoubtedly due to mismanagement; but leaving this out of the question, if popularity is to be the condition of the existence of Municipal institutions, they are doomed to

extinction. When first introduced they were almost universally unpopular; experience of their advantages has reconciled many, and the number of these is increasing; but if the inhabitants of any town were polled on the question, the majority would very probably vote for their suppression, not merely from dislike of taxation, but from aversion to the restraints, &c., which are inseparable from a well-regulated administration. But as I have said the number of those favorable to Municipal institutions from growing appreciation of their benefits is rapidly increasing, and includes the intelligent and influential classes and our aim should be to make these institutions more useful and advantageous and so render them generally popular. In matters of this nature we must give our subjects the benefit of our superior knowledge, and not yield to ignorant, unreasoning dissatisfaction. I can quite understand the people of Gooty being desirous of throwing their burden on others, but I cannot understand on what principle Mr. Master can justify taxing the people of the district for their benefit. Of course if the Gooty Municipality is abolished, we must be prepared for similar applications from other towns.

(Signed) J. D. SIM.

No. 246-7. MINUTE by His Excellency the COMMANDER-IN-CHIEF, dated 12th September 1874.

I concur generally with my honorable colleagues Mr. Sim and Mr. Robinson on the impolicy of abolishing the Municipality of Gooty, also in the measures they propose for tiding over its present pecuniary difficulties.

2. Were we to act on Mr. Master's suggestions, manifestations of dislike to Municipal taxation such as Mr. Master describes to have taken place at Gooty would arise in other places, for in most Municipalities there is a minority of the inhabitants opposed to Municipal rule; these minorities encouraged by any deviation by Government from the line of policy under which Municipalities have been created would soon agitate for abolition.

3. I would do nothing calculated to create such agitation.

(Signed) FRED. P. HAINES.

No. 248. ORDER THEREON, 30th September 1874, No. 1651.

With his letter above recorded, the President of the Gooty Municipality submits the report and revised Budget called for in G.O., dated 30th May 1874, No. 930.

2. The report is reassuring as to the working of the Municipality generally. The great difficulty appears to have been want of funds, and this was aggravated last year by frauds committed by the late Manager Mr. Secluna, who succeeded in embezzling Rupees 1,587-3-5 by means of forged interpolations in the Municipal Proceedings which were in the handwriting of the Vice-President, Mr. Crosthwaite,

Proceedings of the Madras Government, Financial Department,
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who used to leave a considerable space between the close of the proceedings and his signature. In these spaces Mr. Secluna used to make entries as follows:—

"Bills passed for road repairs," &c.

	Rs.	A.	P.
8th May	217	2	9
27th ,, ...	182	13	3

and others of like nature.

3. The imitation of Mr. Crosthwaite's handwriting appears to have completely taken in the monthly examiners of the accounts, and even Mr. Crosthwaite himself was puzzled at first. A warrant has been out for sometime against the man, but he has absconded.

4. Even admitting that the frauds were carried out with a certain amount of cleverness, the Government are constrained to remark that they cannot acquit the Vice-President of neglect and want of interest in the Municipality.

5. The revised Budget submitted by the President has been carefully prepared, and the decreases are satisfactorily explained, an important cause being the recent exclusion of the Railway premises from municipal limits. The estimates are compared below with the actuals for the year 1873-74:—

Receipts.	Actuals, 1873-74. Rs.	Estimate, 1874-75. Rs.
Opening Balance	1,001	10
Surplus Pound Fund	129	130
Tax on Houses	1,290	850
Tax on Arts, &c.	685	407
Tax on Vehicles	461	600
Registration of Carts	230	250
Tolls	3,075	2,400
Fines	281	280
School Fees	187	150
Contribution from Local Funds for Roads	600	...
School grant-in-aid	180	180
Miscellaneous	140	150
	8,259	5,407
Add arrear collection	444	
	8,703	
Deduct school grant not yet paid	180	
Total ..	8,523	5,407

Expenditure.	Actuals, 1873-74. Rs.	Estimate, 1874-75. Rs.
Public Works.		
New Works—		
Communications	1,089	...
Repairs—		
Communications	1,749	750
Educational	2	50
Sanitary, &c.	86	40
Other items	92	60
Education—		
Anglo-Vernacular School / Mahomedan School ...	620	684 / 404
Results Grants	...	100
Inspection	138	...
Sanitation, &c.—		
Hospital Medicines	727	50
Munro Dispensary	...	250
Vaccination	108	164
Conservancy	2,200	3,266
Miscellaneous—		
Lighting	553	440
Watering Trees	137	100
Supervision and Management.	816	569
Contingencies	196	150
Other Miscellaneous items ...	...	40
	8,513	7,117
Balance	10	—1,710
Total ...	8,523	5,407

6. In a number of the items of expenditure in which there is an increase in the estimate for 1874-75 over the actuals for 1873-74, the increase is owing to sums due in 1873-74 being excluded from last year's actuals and included in this year's estimates, the result bein that the estimates show a deficit of Rupees 1,710 (called R pees 1,700 b the President by mistake), and as the offer made by Government to make an advance from Provincial Funds to be recovered within the year will not meet the requirements of the Municipality, they have again asked the Local Fund Board to grant them the amount as a contribution. This contribution was granted at a recent meeting by one vote, three out of four of the non-official members voting against it. Under the circumstance the Government resolve to make a special grant from Provincial Funds of Rupees 1,710, so as to place the Municipality once more in a solvent condition, but it must be understood that an annually-recurring grant cannot be sanctioned either from Provincial or Local Funds, and that in future years the expenditure must be adapted to the revenue.

7. A method of saving suggested by the President is that the Anglo-Vernacular School should either be abolished or kept up as a Government institution. The Director of Public Instruction will report on the question, and in the meantime all charges on account of the institution will be defrayed from Provincial Funds with retrospective effect from the beginning of the current year.

8. The Government observe that, though the rate of the house-tax is as high as seven per cent., the estimated receipts are less than in any other Municipality. This indicates an unduly low valuation, and the Government desire that the subject may receive special attention when the Budget for 1875-76 is being prepared. The general question of the levy of municipal tolls being still under the consideration of Government, the entry on that account for the current year will not be interfered with.

9. The Budget is passed subject to the above remarks.

10. The Government have given their most careful consideration to the arguments adduced in paragraphs 10 to 14 of the President's letter, but see no sufficient reason to alter the decision previously arrived at on the subject.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J. Wright.

Govt. of 1874 Madras.
FINANCIAL.
To
The PRESIDENT of the MUNICIPAL COMMISSION,
Cooty,
&c., &c.
Dated September, 30th.
Recd.
G.O., 30th September 1874, *No.* 1651.
SEPTEMBER.
Nos. 241–248.
Cooty Municipality.—The revised Budget Estimate of this Municipality for 1874-75 reviewed and passed.

Comparative Statement of Charges of the Gulty Municipality for 1874-75

No	Items	Actuals for 1873-74	Budget Estimate for 1874-75	Comparison	
				Increase	Decrease

15

Grant I									
New-Works	Communications								
	Educational								
	Sanitary and Miscellaneous	1089	3	-	-	-	-	1089	3 -
Repairs	Communications	1745	15	5	750	-	-	948	15 5

This was spent last year for Latrines, and there being now no urgent Sanitary New-works in contemplation and no funds available no provision is made.

In last years Budget only 800 were allotted for the repairs of roads and side-channels as far as Railway Station roads and side-drains. The charges under this head increased owing to the late Superintendent having incurred unauthorised money by wasting fictitious entries in the Cash-book and forging bills and Proceedings of the Municipality. The Defaulter amount to Rs 1154-12-6 under this head and therefore the actual amount paid for work-done was reduced to Rs 594-3-0. This sum was principally spent on the road leading to the Railway Station which needed repair and the Streets in the Town were not properly repaired owing to which thorough repair has now been found necessary — in fact what may almost be termed remaking — and it was found unavoidably necessary to undertake the work in anticipation of sanction for the 1st Revised Budget in which a sum of Rs 1400 had been provided. The work done up to date and to be paid for hereafter amount to Rs 751-11-4 The repair of Lanes is reversed for next-year.

Educational	2	.	.	50	.	.	48	.	.	.		
Sanitary and Miscellaneous	86	.	.	40	.	.	.	.	.	46	.	.
Tools and plant and Contingencies	11	12	.	60	.	.	48	4½	.	7	.	.
Grant II	2937	14	5	900	.	.	96	4	=	2134	2	5
Educational Municipal purposes.												
Anglo-Vernacular	591	-	-	684	-	-	93	-	-	-		
Mahomedan School	224	-	-	404	-	-	180	-	-	-		

the Municipal School-house needs repairs and as the 15

50 Rs provided in the last-years Budget were not

spent for that purpose - the same allotment is now

made in the Revised Budget ~~this is for the repairs~~

~~of the Latrines some of which~~

This is for the repairs of the Latrines some of which having been built only 3 years do not require much repairs

The tools in the municipality being worn out it is found necessary to purchase new ones - a sum of Rs 60 to allotted under this head in the last-years Budget was left unspent owing to the defalcations discovered elsewhere

The Establishment of the Anglo-Vernacular School consists of 1 English Head-Master, a Telugu master and a peon at Rs 30, 15, 6 respectively. The total amount payable during last year was as follows -

For the month of March 1873 paid in April Rs 51

For 12 months of 1873-74 at 51 Rs 612

Arrears up to the end of the year 663

Balance due at the beginning of the year 591

and at 51 Rupees for the 12 months of the present-year 72

684

The Mahomedan School was opened in June last - and is attended by 70 boys. There are 2 masters at 15 & 10 respectively and 1 peon at 6 Rs. Their pay for February and March was due at the beginning of the year being

Receipts Grants for Municipal Pail Schools			100		100	
Total	815		1188		373	
Grant III Sanitary and Miscellaneous Service Medicines and Supplies	721	14	49	1	3	677 12 9
2 Vaccination Establishment & Agencies	108		164		56	

Rs 348 and the salary of the peon being raised by 4 Rs
the total provision comes to Rs 404.
This sum was provided upon a suggestion by the Deputy-
Inspector of Schools as the best method of advancing
elementary education.

The last-years expenditure included Rs 344-9-4 for
1871-72, and Rs 382-4-8 for 1872-73 and the amount was
remitted according to a bill sent by the Collector
under instructions from the Accountant-General in
September 1873. The accounts of this office show that
Rs 126-10-8 and 42-3-1 were paid in the years 1871-72
& 1872-73 respectively on this account to the Apothecary
in charge of the Dispensary here for the purchase of
medicines &c. as per memos annexed and therefore
the amount actually paid for these years exceeds
the ratios fixed by Government order dated 3rd May 1872
No 622
A bill has been received now for Rs 216-15-0 being the
ratio of charges payable for 1873-74. Provision is made
for the difference between that amount and the
excess payment.

The amount provided includes a sum of Rs 24-12-0
due to the Vaccinator on the 1st day of the current
year for 2 months of the previous year and Rs 20 for
contingencies charges and the pay is estimated for
the remainder of this year at 12 Rs a month, which

3 Conservancy Establishment									
12 Sweepers	621	11	5						
8 Sotiers	810	2	11						
1 Mussalchy	103	4	.	195	.	.	278	3/4 11	9 .
1 Nuisance Inspector	161	9	9						
	1696	15	11						
Conservancy Carts	440	.	.	625	.	.	185	.	.

includes the fixed pay of the Vaccinator at 7 Rs and additional allowances under a result System by which the Vaccinator is to receive 3 annas for every successful case above 15.

The cost of this Establishment for 1873-74 amounted to Rs 1974-9 but Rs 278-9-0 were due at the close of last year for 2 months. The services of the Nuisance Inspector has been dispensed with in the year and it is proposed to increase the pay of the General Mussalchy from 8 to 10 Rupees from August next. The provision now made includes the amount of arrears due the pay of Sweepers and Sotiers and the Mussalchy for the current year, as follows.

Arrears of pay	278-9-0
12 Sweepers at 5 Rs for 12 months	720-0-0
12 Scavengers at 6 Rs for 12 months	864-0-0
6 Sotiers at 8 Rs for 4 months and 10 Rs for 8 months	112-0-0
	1974-9-0

Four carts were employed at a cost of 40 Rs up to the 6th March 1874 when the hire of one of them was raised from 10 to 15 Rs for the conveyance of night-soil as it was thought impossible to continue the dry earth System in force. The cost of the carts for 1 month of the previous year and 12 months of the past year amounted to Rs 524-3-4 out of this 84-3-4 were due at the end of the year for 2 months and the provision for the current year includes that sum

Cleansing wells, &c Tanks, and Drains				600			600					
Contingencies	61	1		61			2	12				
Total	3035	11	1	3480	1	3	1122	2	11	117	14	7
Grant for Miscellaneous Municipal purposes												
Lighting Establishment	553	5	11	170						115	5	11
Contingencies				370								
				440								
Watering trees & planting avenues	137			100						37		
Total of Grant	690	5	11	540						150	5	

A Sum of Rupees 150 was allotted in the last year's Budget, but nothing was spent owing to the more urgent charges under other heads as already explained. The town is in a valley and the rain falling on the hills rushes down through Street Drains with considerable force and therefore the drains which should be kept deep enough to prevent the Streets from being flooded, get much silted up every monsoon. Provision is therefore now for the cleaning and the repair of a important well situated in the midst of the Town, which is in a dangerous condition. Both are emergent works.

for the removal of night soil &c.

The Saving is estimated to result from dispensing with the contract System.

It is proposed to dispense with the services of a coolie permanently employed in the Municipal garden, and to employ coolies whenever required hence the saving estimated.

Grant V											
Superintendence and Management	816	8	-	569	-	-	-	-	247	8	-
Contingencies	196	3	2	150	-	-	-	-	46	3	2
Miscellaneous	-	-	-	40	-	-	10	-	-	-	-
Total Grant V	1012	11	2	759	-	-	40	-	293	11	2
Grand Total				886	1	2					

The office Establishment consisted of a Superintendent on Rs 40, a writer on 20 Rs a bill collector on 8½ Rs and a peon at 6 Rs total 74-8-0 Rs per month. The Services of the Superintendent were dispensed with from the commencement of this year and only a Clerk on Rs 20, a bill Collector on 8 Rs and a peon on 5 Rs were entertained from April to June and it is proposed to raise their Salaries by Rs 10, 2, and 1 respectively in consideration of the work to be performed by them - and the present provision includes Rs 50 0 for the current year and Rs 69 on account of arrears of pay for February and March 1874.

This provides for the purchase of License books forms, Stationery &c, and also for the remuneration of the annual auditor.

This provides for rewards for killing dogs which has hitherto been included in the contingent charges and other Miscellaneous or unforeseen expenditure -

Ootacamund
Municipal Office
11th July 1874

Vice President
Municipal Council
Ootacamund

Statement II A Detail of Allotment for Expenditure on Public Works estimated to cost Rupees 100 or upwards.

29.

Part I. New-Works

No.	Project	Amount of estimate	Past Expenditure	Expenditure in 1873-74
(a)	Communications			
1		" . .		
2		. . .		
	Petty Works and reserve	. .		
	Total		. . .	. . .
(b)	Educational			
1		. . .		
	Petty Works and reserve	" . .		
	Total		. . .	. . .
(c)	Sanitary and Miscellaneous			
1		" . .		
2	Petty Works and reserve	. . .		
	Total		. . .	. . .
	Grand Total			

Part II Repairs

No.	Project	Grant	Remarks
(a)	Communications		
1	Road repairs	750 . .	
2			
	Petty Repairs and reserve	" . .	
	Total	750 . .	
(b)	Educational		
1	Repair of the English School	50 . .	
	Petty Repairs and reserve	. . .	
	Total	50 . .	
(c)	Sanitation and Miscellaneous		
	Repairing Latrines &c	40 . .	
	Cleansing tanks wells &c	600 . .	
		640 . .	
	Grand Total	1440 . .	

Copy to Architect P.W.D. — for information.
Copy to Executive Engineer — for information and necessary action.
11th July 1873

7	Fines	281	8	"	280	"	"	"	"	"	1	8	"
8	School Fees	186	8	"	150	"	"	"	"	"	36	8	"
9	Contribution from Local Funds	600	"	"	260	"	"	"	"	"	340	"	"
10	Provincial Grant Grant in aid of the Anglo Vernacular Schools	180	"	"	180	"	"	"	"	"	"	"	"
11	Miscellaneous	140	1	11	150	"	"	9	14	1	"	"	"
	Contribution for Making up the Deficiency.	"	"	"	1200	"	"	1200	"	"	"	"	"
		7258	6	10	6887	"	1	1367	4	1	391	6	9

Needs no remark.

This is owing to a reduction in number of boys attending the School.

This owing to only 1¼ mile of the high roads being left within the limits of the Municipality since the exclusion of the Railway Station whereas in last year a contribution was allowed for about 3 miles of highroads which are within the limits but do not pass through the Town.

Needs no remark.

Needs no remark being with

Balance on hand on the 1st April 74 10 - " - 1

Total - 6887 - " - 1

Geo Ty Mc. office
11th July 1874

Vice President. Int.

Jour.

Statement I Receipts and Revenues

of the Municipal Fund of the Town of Goole, during the Official-year 1874-75.

33.

			1874-75 Detail of minor Heads			1874-75 Totals of major Heads		
1	Balance brought forward							
	(a) Municipal Fund		10	"	d			
	(b) Endowments					10	"	d
2	Assignments and allotments by Government							
	(a) Surplus Pound Funds		130	"	"			
	(b) Ferry Rents		"	"	"			
	(c) Fishery Rents		"	"	"			
	£ s d	£ s d	"	"	"	130	"	"
		Arrears	Current					
3	Rates and Taxes							
	(a) Rates on Houses	31 " "	819 " "	850	"	"		
	(b) Taxes on Arts &c (Section 40)	7 " "	400 " "	407	"	"		
	(c) Tax on Vehicles (Section 57)		600 " "	600	"	"		
	(d) Registration of Carts (Section 74)	" " "	250 " "	250	"	"		
	(e) Tolls (Section 77)		2400 " "	2400	"	"		
	(f) Fees (Sections 116, 123, 125, 130, 131, 136, bye-laws, and Schedule A)	" " "	" " "	"	"	"		
	(g) Magisterial Fines (Section 17)	" " "	280 " "	280	"	"		
				4987	"	"	4987	"
4	Fees in Schools and Training Institutions		150 " "	150	"	"	150	"
				Carried Forward			5137	"

Contractor's Statement of Receipts for the Municipality for 1874-75

No	Items of Receipt	Actuals for 1873-74	Estimates for 1874-75	Comparison Increase	Comparison Decrease	Remarks
	Balance on hand on the 1st of April 1874. Surplus Pound Funds	- - -	10 " "			
1	Rates on Houses	129 2 "	130 " "	14 " "		
2	Rates on Horses	290 2 11	850 " "	440 2 11		
3	Taxes on Carts, Dogs &c	686 8 "	407 " "		277 8 "	
	Tolls	- - -	2400 " "			
	Fines	- - -	280 " "			
	Fees	- - -	150 " "			
	Taxes on Vehicles	261 8 "	600 " "	338 8 "		
	Registration Fees	230 " "	250 " "	20 " "		
	Tolls	3075 " "	2400 " "		675 " "	

Remarks

The orders on the Railway Contractors which were partly excluded from the Estimates amounted to Rs 528-13-6 which will increase the Receipts of 1874-75 to the amount of Rs 1038-13-6 and will make the Receipts under Rates on Houses and Taxes on Carts &c in consequence of several additional Buildings and Carts having been taxed during the year.

The Actuals of 1873-74 included a sum of Rs 1000 paid by the Railway Co and 992 Rs paid by the Town of Goole, making a total of Rs 1992 Rs paid by the Railway Co. The Actuals of 1874-75 include Rs 1038 which is partly due by the Railway Co and partly by the Inhabitants of Goole in respect of taxes according to the Assessment.

The increase in estimated receipts under Rates on Houses and Taxes on Carts &c is caused by the Railway Co having been assessed to the Taxation this year, and by the Schedule which was allowed by the Schedule which was allowed by the Local Board. They have now been placed according to the Assessment.

Dues in addition to the exceptions made by the Railway Station

Statement I Revenues and Receipts of the Municipal Fund (continued)

	1874-75 Detail of minor Heads	1874-75 Totals of major Heads	
Brought forward		5044 - -	5044 - -
5 Endowments and Sundry Contributions and Donations			
(a) Hospitals	- - -		
(b) Charities	- - -		
(c) Educational	- - -		
(d) Miscellaneous	- - -		
6 Contribution from Local Funds			
(a) For Public Works	- - -		
Communications	260 - -		
School Buildings	- - -		
&c &c &c	- - -		
(b) Education	- - -		
Provincial Grant for training Schools	180 - -		
&c &c &c	- - -		
(c) Miscellaneous	- - -		
Hospitals	- - -		
&c &c &c	- - -	440 - -	440 - -
7 Miscellaneous			
(a) Rents of municipal market	- - -		
(b) Rents and Fees in Municipal Slaughter-Houses	- - -		
(c) Sale of Sweepings (Section 93)	145 - -		
(d) Private Scavenging	- - -		
(e) Sale of Materials, Trees & Plants	- - -		
(f) Avenues	- - -		
(g) Sale of petition forms	5 - -	150 - -	

Sec 21 Sec 22 Sec 23 Sec 24 Sec 25 Sec 26 Sec 27 Sec 28 Sec 29 Sec 30 Sec 31 Sec 32 Sec 33 Sec 34 Sec 35 Sec 36 Sec 37 Sec 38 Sec 39 Sec 40 Sec 41 Sec 42 Sec 43 Sec 44 Sec 45 Sec 46 Sec 47 Sec 48 Sec 49 Sec 50 Sec 51 Sec 52 Sec 53 Sec 54 Sec 55 Sec 56 Sec 57 Sec 58 Sec 59 Sec 60 Sec 61 Sec 62 Sec 63 Sec 64 Sec 65 Sec 66 Sec 67 Sec 68 Sec 69 Sec 70 Sec 71 Sec 72 Sec 73 Sec 74 Sec 75 Sec 76 Sec 77 Sec 78 Sec 79 Sec 80 Sec 81 Sec 82 Sec 83 Sec 84 Sec 85 Sec 86 Sec 87 Sec 88 Sec 89 Sec 90 Sec 91 Sec 92 Sec 93 Sec 94 Sec 95 Sec 96 Sec 97 Sec 98 Sec 99 Sec 100 Sec 101 Sec 102 Sec 103 Sec 104 Sec 105 Sec 106 Sec 107 Sec 108 Sec 109 Sec 110 Sec 111 Sec 112 Sec 113 Sec 114 Sec 115 Sec 116 Sec 117 Sec 118 Sec 119 Sec 120 Sec 121 Sec 122 Sec 123 Sec 124 Sec 125 Sec 126 Sec 127 Sec 128 Sec 129 Sec 130 Sec 131 Sec 132 Sec 133 Sec 134 Sec 135 Sec 136 Sec 137 Sec 138 Sec 139 Sec 140 Sec 141 Sec 142 Sec 143 Sec 144 Sec 145 Sec 146 Sec 147 Sec 148 Sec 149 Sec 150 Sec 151 Sec 152 Sec 153 Sec 154 Sec 155 Sec 156 Sec 157 Sec 158 Sec 159 Sec 160 Sec 161 Sec 162 Sec 163 Sec 164 Sec 165 Sec 166 Sec 167 Sec 168 Sec 169 Sec 170 Sec 171 Sec 172 Sec 173 Sec 174 Sec 175 Sec 176 Sec 177 Sec 178 Sec 179 Sec 180 Sec 181 Sec 182 Sec 183 Sec 184 Sec 185 Sec 186 Sec 187 Sec 188 Sec 189 Sec 190 Sec 191 Sec 192 Sec 193 Sec 194 Sec 195 Sec 196 Sec 197 Sec 198 Sec 199 Sec 200 Sec 201 Sec 202 Sec 203 Sec 204 Sec 205 Sec 206 Sec 207 Sec 208 Sec 209 Sec 210 Sec 211 Sec 212 Sec 213 Sec 214 Sec 215 Sec 216 Sec 217 Sec 218 Sec 219 Sec 220 Sec 221 Sec 222 Sec 223 Sec 224 Sec 225 Sec 226 Sec 227 Sec 228 Sec 229 Sec 230 Sec 231 Sec 232 Sec 233 Sec 234 Sec 235 Sec 236 Sec 237 Sec 238 Sec 239 Sec 240 Sec 241 Sec 242 Sec 243 Sec 244 Sec 245 Sec 246 Sec 247 Sec 248 Sec 249 Sec 250 Sec 251 Sec 252 Sec 253 Sec 254 Sec 255 Sec 256 Sec 257 Sec 258 Sec 259 Sec 260 Sec 261 Sec 262 Sec 263 Sec 264 Sec 265 Sec 266 Sec 267 Sec 268 Sec 269 Sec 270 Sec 271 Sec 272 Sec 273 Sec 274 Sec 275 Sec 276 Sec 277 Sec 278 Sec 279 Sec 280 Sec 281 Sec 282 Sec 283 Sec 284 Sec 285 Sec 286 Sec 287 Sec 288 Sec 289 Sec 290 Sec 291 Sec 292 Sec 293 Sec 294 Sec 295 Sec 296 Sec 297 Sec 298 Sec 299 Sec 300 Sec 301 Sec 302 Sec 303 Sec 304 Sec 305 Sec 306 Sec 307 Sec 308 Sec 309 Sec 310 Sec 311 Sec 312 Sec 313 Sec 314 Sec 315 Sec 316 Sec 317 Sec 318 Sec 319 Sec 320 Sec 321 Sec 322 Sec 323 Sec 324 Sec 325 Sec 326 Sec 327 Sec 328 Sec 329 Sec 330 Sec 331 Sec 332 Sec 333 Sec 334 Sec 335 Sec 336 Sec 337 Sec 338 Sec 339 Sec 340 Sec 341 Sec 342 Sec 343 Sec 344 Sec 345 Sec 346 Sec 347 Sec 348 Sec 349 Sec 350 Sec 351 Sec 352 Sec 353 Sec 354 Sec 355 Sec 356 Sec 357 Sec 358 Sec 359 Sec 360 Sec 361 Sec 362 Sec 363 Sec 364 Sec 365 Sec 366 Sec 367 Sec 368 Sec 369 Sec 370 Sec 371 Sec 372 Sec 373 Sec 374 Sec 375 Sec 376 Sec 377 Sec 378 Sec 379 Sec 380 Sec 381 Sec 382 Sec 383 Sec 384 Sec 385 Sec 386 Sec 387 Sec 388 Sec 389 Sec 390 Sec 391 Sec 392 Sec 393 Sec 394 Sec 395 Sec 396 Sec 397 Sec 398 Sec 399 Sec 400 Sec 401 Sec 402 Sec 403 Sec 404 Sec 405 Sec 406 Sec 407 Sec 408 Sec 409 Sec 410 Sec 411 Sec 412 Sec 413 Sec 414 Sec 415 Sec 416 Sec 417 Sec 418 Sec 419 Sec 420 Sec 421 Sec 422 Sec 423 Sec 424 Sec 425 Sec 426 Sec 427 Sec 428 Sec 429 Sec 430 Sec 431 Sec 432 Sec 433 Sec 434 Sec 435 Sec 436 Sec 437 Sec 438 Sec 439 Sec 440 Sec 441 Sec 442 Sec 443 Sec 444 Sec 445 Sec 446 Sec 447 Sec 448 Sec 449 Sec 450 Sec 451 Sec 452 Sec 453 Sec 454 Sec 455 Sec 456 Sec 457 Sec 458 Sec 459 Sec 460 Sec 461 Sec 462 Sec 463 Sec 464 Sec 465 Sec 466 Sec 467 Sec 468 Sec 469 Sec 470 Sec 471 Sec 472 Sec 473 Sec 474 Sec 475 Sec 476 Sec 477 Sec 478 Sec 479 Sec 480 Sec 481 Sec 482 Sec 483 Sec 484 Sec 485 Sec 486 Sec 487 Sec 488 Sec 489 Sec 490 Sec 491 Sec 492 Sec 493 Sec 494 Sec 495 Sec 496 Sec 497 Sec 498 Sec 499 Sec 500 Sec 501 Sec 502 Sec 503 Sec 504 Sec 505 Sec 506 Sec 507 Sec 508 Sec 509 Sec 510 Sec 511 Sec 512 Sec 513 Sec 514 Sec 515 Sec 516 Sec 517 Sec 518 Sec 519 Sec 520 Sec 521 Sec 522 Sec 523 Sec 524 Sec 525 Sec 526 Sec 527 Sec 528 Sec 529 Sec 530 Sec 531 Sec 532 Sec 533 Sec 534 Sec 535 Sec 536 Sec 537 Sec 538 Sec 539 Sec 540 Sec 541 Sec 542 Sec 543 Sec 544 Sec 545 Sec 546 Sec 547 Sec 548 Sec 549 Sec 550 Sec 551 Sec 552 Sec 553 Sec 554 Sec 555 Sec 556 Sec 557 Sec 558 Sec 559 Sec 560 Sec 561 Sec 562 Sec 563 Sec 564 Sec 565 Sec 566 Sec 567 Sec 568 Sec 569 Sec 570 Sec 571 Sec 572 Sec 573 Sec 574 Sec 575 Sec 576 Sec 577 Sec 578 Sec 579 Sec 580 Sec 581 Sec 582 Sec 583 Sec 584 Sec 585 Sec 586 Sec 587 Sec 588 Sec 589 Sec 590 Sec 591 Sec 592 Sec 593 Sec 594 Sec 595 Sec 596 Sec 597 Sec 598 Sec 599 Sec 600 Sec 601 Sec 602 Sec 603 Sec 604 Sec 605 Sec 606 Sec 607 Sec 608 Sec 609 Sec 610 Sec 611 Sec 612 Sec 613 Sec 614 Sec 615 Sec 616 Sec 617 Sec 618 Sec 619 Sec 620 Sec 621 Sec 622 Sec 623 Sec 624 Sec 625 Sec 626 Sec 627 Sec 628 Sec 629 Sec 630 Sec 631 Sec 632 Sec 633 Sec 634 Sec 635 Sec 636 Sec 637 Sec 638 Sec 639 Sec 640 Sec 641 Sec 642 Sec 643 Sec 644 Sec 645 Sec 646 Sec 647 Sec 648 Sec 649 Sec 650 Sec 651 Sec 652 Sec 653 Sec 654 Sec 655 Sec 656 Sec 657 Sec 658 Sec 659 Sec 660 Sec 661 Sec 662 Sec 663 Sec 664 Sec 665 Sec 666 Sec 667 Sec 668 Sec 669 Sec 670 Sec 671 Sec 672 Sec 673 Sec 674 Sec 675 Sec 676 Sec 677 Sec 678 Sec 679 Sec 680 Sec 681 Sec 682 Sec 683 Sec 684 Sec 685 Sec 686 Sec 687 Sec 688 Sec 689 Sec 690 Sec 691 Sec 692 Sec 693 Sec 694 Sec 695 Sec 696 Sec 697 Sec 698 Sec 699 Sec 700 Sec 701 Sec 702 Sec 703 Sec 704 Sec 705 Sec 706 Sec 707 Sec 708 Sec 709 Sec 710 Sec 711 Sec 712 Sec 713 Sec 714 Sec 715 Sec 716 Sec 717 Sec 718 Sec 719 Sec 720 Sec 721 Sec 722 Sec 723 Sec 724 Sec 725 Sec 726 Sec 727 Sec 728 Sec 729 Sec 730 Sec 731 Sec 732 Sec 733 Sec 734 Sec 735 Sec 736 Sec 737 Sec 738 Sec 739 Sec 740 Sec 741 Sec 742 Sec 743 Sec 744 Sec 745 Sec 746 Sec 747 Sec 748 Sec 749 Sec 750 Sec 751 Sec 752 Sec 753 Sec 754 Sec 755 Sec 756 Sec 757 Sec 758 Sec 759 Sec 760 Sec 761 Sec 762 Sec 763 Sec 764 Sec 765 Sec 766 Sec 767 Sec 768 Sec 769 Sec 770 Sec 771 Sec 772 Sec 773 Sec 774 Sec 775 Sec 776 Sec 777 Sec 778 Sec 779 Sec 780 Sec 781 Sec 782 Sec 783 Sec 784 Sec 785 Sec 786 Sec 787 Sec 788 Sec 789 Sec 790 Sec 791 Sec 792 Sec 793 Sec 794 Sec 795 Sec 796 Sec 797 Sec 798 Sec 799 Sec 800 Sec 801 Sec 802 Sec 803 Sec 804 Sec 805 Sec 806 Sec 807 Sec 808 Sec 809 Sec 810 Sec 811 Sec 812 Sec 813 Sec 814 Sec 815 Sec 816 Sec 817 Sec 818 Sec 819 Sec 820 Sec 821 Sec 822 Sec 823 Sec 824 Sec 825 Sec 826 Sec 827 Sec 828 Sec 829 Sec 830 Sec 831 Sec 832 Sec 833 Sec 834 Sec 835 Sec 836 Sec 837 Sec 838 Sec 839 Sec 840 Sec 841 Sec 842 Sec 843 Sec 844 Sec 845 Sec 846 Sec 847 Sec 848 Sec 849 Sec 850 Sec 851 Sec 852 Sec 853 Sec 854 Sec 855 Sec 856 Sec 857 Sec 858 Sec 859 Sec 860 Sec 861 Sec 862 Sec 863 Sec 864 Sec 865 Sec 866 Sec 867 Sec 868 Sec 869 Sec 870 Sec 871 Sec 872 Sec 873 Sec 874 Sec 875 Sec 876 Sec 877 Sec 878 Sec 879 Sec 880 Sec 881 Sec 882 Sec 883 Sec 884 Sec 885 Sec 886 Sec 887 Sec 888 Sec 889 Sec 890 Sec 891 Sec 892 Sec 893 Sec 894 Sec 895 Sec 896 Sec 897 Sec 898 Sec 899 Sec 900 Sec 901 Sec 902 Sec 903 Sec 904 Sec 905 Sec 906 Sec 907 Sec 908 Sec 909 Sec 910 Sec 911 Sec 912 Sec 913 Sec 914 Sec 915 Sec 916 Sec 917 Sec 918 Sec 919 Sec 920 Sec 921 Sec 922 Sec 923 Sec 924 Sec 925 Sec 926 Sec 927 Sec 928 Sec 929 Sec 930 Sec 931 Sec 932 Sec 933 Sec 934 Sec 935 Sec 936 Sec 937 Sec 938 Sec 939 Sec 940 Sec 941 Sec 942 Sec 943 Sec 944 Sec 945 Sec 946 Sec 947 Sec 948 Sec 949 Sec 950 Sec 951 Sec 952 Sec 953 Sec 954 Sec 955 Sec 956 Sec 957 Sec 958 Sec 959 Sec 960 Sec 961 Sec 962 Sec 963 Sec 964 Sec 965 Sec 966 Sec 967 Sec 968 Sec 969 Sec 970 Sec 971 Sec 972 Sec 973 Sec 974 Sec 975 Sec 976 Sec 977 Sec 978 Sec 979 Sec 980 Sec 981 Sec 982 Sec 983 Sec 984 Sec 985 Sec 986 Sec 987 Sec 988 Sec 989 Sec 990 Sec 991 Sec 992 Sec 993 Sec 994 Sec 995 Sec 996 Sec 997 Sec 998 Sec 999 Sec 1000

Statement I Revenues and Receipts of the Municipal Fund (concluded)

	1874-75 Detail of minor Heads	1874-75 Totals of major Heads	
Brought forward		5667 - -	5667 - -
8 Advances recovered			
(a)	- - -		
(b)	- - -		
(c)	- - -		
Total			
Grand Total		5667 - -	5667 - -

Notes to Statement I

1 House rates are levied at 7 per cent

2 Land-tax at 1 anna per rupee of the assessment

3 Taxes on Arts &c are levied at the rates named in Schedule (B)

4 Taxes on Vehicles are levied at the rates named in Schedule (C)

5 Carts are registered at 2 Rs per annum

6 Tolls are levied at half-rates of the Schedule (D)

Gooty Mc. office
11th July 1874

Vice-President
Municipal Commissioner
Gooty

Statement II Expenditure from the Municipal Fund of the Town of Gooty, for the Official-year 1874-75

		1874-75 Detail of minor Heads			1874-75 Totals of major Heads		
Grant I	Public Works						
	I New-works						
	(a) Communications						
	(b) Educational						
	(c) Sanitary and Miscellaneous						
	2 Repairs						
	(a) Communications	750	"	"			
	(b) Educational	50	"	"			
	(c) Sanitary and Miscellaneous	40	"	"			
	3 Establishment	"	"	"			
	4 Tools and plant and Contingencies	60	"	"			
	5 Contribution to Local Funds	"	"	"			
	(a) For	"	"	"			
	(b) &c &c	"	"	"			
	Total Grant I				900	"	"
Grant II	Education	"	"	"			
	I Training Schools	"	"	"			
	(a) Establishment	"	"	"			
	(b) Contingencies	"	"	"			
	2 Municipal Schools						
	(a) Establishment	1088	"	"			
	(b) Contingencies	"	"	"			
	Carried forward	1088	"	"	900	"	"

Statement II Expenditure from the Municipal Funds (Continued)

		1874-75 Detail of minor Heads			1874-75 Total of major Heads		
	Brought forward	1088	-	-	900	-	- 900
3	Salary Grants						
4	Results' Grants	100	-	-			
5	Contribution to Local Funds for Educational Inspectorate	-	-	-			
6	Miscellaneous	-	-	-			
	Total Grant II				1188	-	- 1188
Grant III	Sanitation and Medical Services						
I	Hospitals and Dispensaries	-	-	-			
(a)	Establishment	-	-	-			
(b)	Medicines and Supplies	49	-	-			
(c)	Diet of patients						
(d)	Sundries and Contingencies	-	-	-			
Contribution to Municipal Hospitals & Dispensary		250	-	-			
2	Vaccination						
(a)	Establishment	144	-	-			
(b)	Contingencies	20	-	-			
3	Registration of Births and Deaths						
(a)	Establishment						
(b)	Contingencies						
4	Conservancy						
(a)	Establishment	1975	-	-			
(b)	Sanitary Service (cost of Conservancy Cart &c)	625	-	-			
(c)	Cleansing of Tanks, wells and Drains	600	-	-			
(d)	Contingencies	69	-	-	3730	-	- 3480
	Total Grant III						

Statement II Expenditure from the Municipal Funds (Concluded)

38 39

		1874-75 Detail of minor Heads			1874-75 Totals of major Heads		
	Brought forward:				5568	-	- 5568
Grant IV	Miscellaneous Municipal purposes						
I	Lighting	-	-	-			
(a)	Establishment	120	-	-			
(b)	Contingencies	320	-	-			
2	Markets						
(a)	Establishment	-	-	-			
(b)	Contingencies	-	-	-			
3	Chowtries						
(a)	Establishment	-	-	-			
(b)	Contingencies	-	-	-			
(c)	Feeding travellers						
4	Watering trees and planting avenues	100	-	-			
5	&c &c &c	-	-	-			
	Total Grant IV				540	-	- 540
Grant V	Supervision and Management						
I	Office						
(a)	Establishment	569					
(b)	Contingencies	150					
2	Miscellaneous	40					
(a)		-	-	-			
(b)		-	-	-			
	Total Grant V				759	-	- 759
	Grand Total						6867

Govty M.C. Office
The 2nd Feby 1874

Statement II. B Detail of Municipal Establishments.

41

		No.	Salary per Mensem	Salaries per Annum	Total Major Heads
Grant I	New. Public. Works				
	Overseers				
	Maistries				
	Road Coolies				
	&c				
	Total				
Grant II	Education				
I	Training Schools				
	Masters				
	Clerks				
	Servants				
	Total				
2	Municipal Schools				
	Masters	4	70	950	
	Clerks				
	Servants	2	10	138	1088
	Total				1088
Grant III	Sanitation and Medical Services				
I	Hospitals and Dispensaries				
	Medical Subordinates				
	Clerks				
	Servants				
	Total				
2	Vaccination				
	Vaccinator	1	12	144	144
	Peons				
				Carried forward	1088

Statement II B Detail of Municipal Establishment (continued)

		Salary per mensum			Salaries per annum			Totals of major Heads		
	Brought forward				144	-	-	1088	-	-
3.	Registration									
	Registrars	-	-	-						
	Peons	-	-	-						
	Total				-	-	-	-	-	-
4	Conservancy									
	Nuisance Inspectors	-	-	-						
	Maistries	1	10	-	128	-	-			
	Scavengers	12	6	-	1007	-	-			
	Sweepers	12	5	-	840	-	-			
	&c &c									
	Total							2119	-	-
Grant IV	Miscellaneous Municipal purposes.									
1	Lighting	-	-	-						
	Massalgies	2	5	-	120	-	-			
	Total							120	-	-
2	Markets	-	-	-						
	Superintendants	-	-	-						
	Servants									
	Total				-	-	-	7	-	
Grant V	Supervision and management									
1	Office									
	Manager	-	-	-						
					Carried forward			3327	-	-

Statement II B Detail of Municipal Establishment (concluded)

	No.	Salary per mensum			Salary per annum			Totals of major Heads		
					Brought forward			3327	-	-
Clerks	1	30	-	-	360	-	-			
Accountants	-	-	-	-						
Peons	1	6	-	-	80	-	-			
Tax-Collectors	1	10	-	-	129					
&c &c	-	-	-	-	-	-	-			
Total								569	-	-
		Grand Total						3896	-	-

Gooty Municipal office
11th July 1874

C Ramachandra Chetty
Vice-President
Municipal Commissioners
Gooty

45 1

BELLARY COLLECTOR'S OFFICE.

No 94 Dated Bellary 20th August. 1874.

From, The President Municipal Commr.

THE COLLECTOR OF BELLARY

To, The Chief Secretary to Government Madras.

Sir,

In obedience to the order of Government Financial Department, No. 930, dated the 30th May, calling for a report upon the working of the Municipality of Gooty and its establishments, I have the honour to state that I proceeded to the town, and stayed there some days.

2. There is nothing wrong as regards the working of the establishments. The road repairs do not cost much, and the work is generally given on contract. The conservancy establishment answers well. The number of sweepers and scavengers is sufficient for

the present. Each latrine is attended to by one man who is in constant attendance, and I must say the arrangements as to privacy and cleansing were as good as those in any other Municipality. The wells are cleaned out periodically, and the street drains, (made long ago and of an unmanageable shape) are kept as clean as it is possible to keep them. Since the formation of the Municipality an immense deal has been, to my own knowledge, effected in the clearance of prickly pear.

The Lighting is good, as far as it goes, and is under departmental control. The lamp posts should be increased in number if funds permitted, and Kerosene oil might be introduced.

The Registration of Births and Deaths, and Vaccination, used

to be properly attended to. Unfortunately the services of the men in charge of these departments, had, during the past year, to be dispensed with from want of funds, the registration of Births &c. being left to the village officers, and Vaccination to the regular Medical establishment. Provision has however again been made in the current year's budget for a vaccinator.

3. Two or three things combined to reduce the funds of this Municipality. The exclusion of the Railway Station, two miles off, was one, but the chief cause was, the frauds committed by the Superintendent, Mr. Seduna, amounting, it is supposed, in all to an embezzlement of Rs 1587-3-5. These sums appear all to have been appropriated

during the short space of four
months, and principally in the
way of forged interpolations in the
original proceedings which were
in the hand-writing of the Vice
President, Wm Crosthwaite him-
self. This officer usually left
rather too large a space between the
latter part of the proceedings and
his signature. The Superintendent
took advantage of this and in-
serted the words "Bills passed for
road repairs &c &c. The following
large sums were thus taken un-
der this head alone, on the dates
specified, and were all fictitious
entries. 8th May Rs 217-2-9; 27th Rs
182-13-3; 14th June Rs 301-8-1; 31st
July Rs 396-8-10; 26th August Rs 56-11-6
These sums were clearly entered
in the book, the proceedings

being quoted as the voucher.

The Auditors who examined
the accounts monthly were for a
time completely taken in; In
many cases it is supposed that
the totals in the day-book were
altered after the audit had
been effected, for it has been
discovered that in some instan-
ces, when the Auditor had entered
the balance in writing as well
as figures under his signature,
so that that could not be alter-
ed, entries were evidently after-
wards made, which made the
totals of receipts and disburse-
ments not to agree. Mr Crosth-
waite was the first to discover
the fraud, in looking back at
some old proceedings, but even
he was puzzled for his hand-
writing

had been imitated. Before any discovery had been made, the man had been permitted to resign, and obtained an appointment in the Public Works Department in the Kurnool District near at hand. He had only been there about twenty-five days, when hearing that his fraud had been discovered, he absconded, it is believed, to Burmah. A Magistrate's warrant has been out against him for some time, and I hope he may eventually be apprehended.

4. A revised budget has been prepared and is herewith submitted. The Commissioners state that they cannot possibly equalize their receipts and expenditure, the former being -

deficient by the sum of Rs 1200. The deficiency in reality is Rs 1790. as I shall afterwards show. The rates on houses have fallen off by Rs 440 (1290-850) because the Railway buildings have been recently excluded from Municipal limits.

Taxes on arts &c after a careful revision and omitting the 6th, 7th, and 8th classes mentioned in schedule B, have fallen off from previous years receipts by Rs 277, (684-407). There is an estimates increase of Rs 139 (461 to 600) under Taxes on Vehicles, and of Rs 20 (230 to 250) under Registration of Carts, owing to the Register having been carefully corrected.

There is a decrease in tolls of Rs 675, (Rs 3075-2400) owing to the roads leading to the Railway Station

having been given up.

There is a decrease (186–156) in the school-fees, owing to a reduction in the number of boys attending school.

There is a decrease under the estimated contribution from Local Funds (600–260 = 340) owing to nearly two miles of high road for which a contribution used to be given being now out of Immicipal limits by the exclusion of the Railway Station.

This item however should have been omitted altogether, and a total decrease of Rs 600 shown as under Para 6 of the Order of Government, Financial Department, No. 751 dated 1st May 1876, the corresponding contribution from Local Funds has been disallowed, as the tolls levied on these roads exceed by far the cost of their repair. The Commissioners have further omitted to enter a sum of Rs 250, their share towards the maintenance of the Munro Dispensary

The total deficiency therefore is Rs 1790. 5-53

5. The Government have offered in their Proceedings to which this is a reply to advance from Provincial Funds the sum necessary to meet all outstanding liabilities, but the Commissioners are unwilling to take the loan, it being impossible to fulfil the condition of repayment within the year. They have therefore again applied for a grant-in-aid from the Local Funds.

6. In the comparative statement of charges there is an apparent increase in some items, but it is not real. The pay of some of the establishments was two months in arrears when the year closed, and provision has been made for this. The Commissioners have left the establishment of the Anglo Vernacular school as it is, same tion having been accorded in previous

budgets, notwithstanding my protestations. Vide G. O. Financial Department No. 1137 dated the 26th August 1872, and G. O. No. 1402 dated the 30th September 1873. But they see the absurdity of spending on education nearly one-seventh part of their whole income, and they now request that Government will under the circumstances undertake its support. They will then be able to do more towards elementary education. I beg to endorse their application. As Gooty is the Headquarters of the Sub-Collector, and as there is a District Moonsiff's court besides, the court officials are numerous, and it is that class for whom an Anglo Vernacular education is required. If Government are unwilling to take it over, I propose that it be abolished alto-

getther.

7. It will be observed that out of a total income of Rs 5667, Rs 2400 are to be levied from tolls. With regard to these tolls, I beg to submit my humble opinion, that it is wrong in principle that a Municipality should be allowed to collect such a sum from the through traffic of the country. Carts traverse only about half a mile of road actually in Municipal Jurisdiction, and for this privilege they pay two annas each. The Government have admitted the principle in G. O. Public Department No. 1435 dated the 5th November 1870, in which they allowed the Municipal limits of the town of Adoni at my request to be altered so as to allow through traffic to reach the Railway Station free of tolls. Again in G. O. Financial

Department No. 1402 dated the 30th September 1873, the Government remarked with reference to Gooty "It is observed that one-half of Gooty Municipal income is derived from this source (tolls); and considering the position of the town, it seems doubtful whether the legitimate toll on town traffic is not degenerating into a transit duty on the trade of the country." I was called on to report on the subject. Mr. Sewell, my locum tenens, in his letter No. 50 dated the 24th March last, Vide G. O. Financial Department No. 930 dated the 30th May, in forwarding a statement showing the number of carts which entered in the Town, remarked that it was the Vice Presidents' opinion that the levy of tolls did not exercise a "deterrent effect." Whether it did or not, I submit was not the question put by Government. A perusal of the statement itself will prove that the levy of tolls has become a "transit duty," to which money as such, the Municipality can lay no claim. It was shown that the average number of carts unloading in the town in the year was under a thousand, while nearly 19000 (twenty eight less) laden carts passed through without unloading.

8. In para 7 of G. O. Financial Department No. 367 dated the 6th March last, the Government remarked that a loop line might sometimes be constructed by which through traffic might escape untolled. This is practicable in

some towns, but it is not possible at Gooty, without entailing the formation of some miles of road, and a very lengthy circuitous route. The system adopted by the old native Governments who used to levy Sayer of giving a ticket at the toll gate to those carts which were going through the limits of a town or district without breaking bulk, and so releasing them from the obligation of paying toll might be adopted. The ticket would be given up at the other toll gate. But in the case of Gooty, the adoption of the system would leave the Municipality penniless.

9. In thus objecting to tolls on traffic going through the smaller Municipal towns, the levy of which does really constitute a transit duty, I beg to say that the system of tolls in the larger Municipalities such as Bellary and Adoni is not

objectionable. These places are termini, and most of the carts which enter their limits as at present constituted actually unload there. I consider that tolls here are a legitimate source of Revenue.

10 In connexion with this report I feel bound to state that on my recent visit to Gooty, I was besieged by crowds of the inhabitants urging me to move the Government to abolish the Municipality. Petitions with signatures professing to represent four hundred and thirty-[illegible] of the population were put in. In the Vice Presidents' letter embodied in G. O. Financial Department No. 1558 dated the 23rd November 187[illegible] he said "The Commissioners are of opinion that two-thirds or three fourths of the population would hail with delight the abolition of every thing connected with the

Municipality". The Government in their order quoted the substance of the remark, but did not animadvert upon it.

11. What the people urge is that instead of having to pay one kind of tax, they are taxed separately for their houses, their carts, their bullocks, their buffaloes, their donkeys, their tattoos, even to their dogs. It is to be remembered that the population of this and the other small Municipality Anantapore, is to a great extent agricultural, and they cannot see the justice of these numerous taxes being imposed upon them when the population of larger towns, and there are many of them, as per margin, escape all taxation except the land cess, i.e. one anna in the rupee of their land tax. The population of Gooty is 6730.

	Popn.
Hospett	10,065
Rumply	9610
Tadpatry	8312
Harpanhally	7803
Raidroog	7729.
Yemiganis	7349
Jadiki	7196
Dharmaveram	7029
Coravakonda	6878
Kosgi	6760

12. The Municipality of Anantapore with a population of just under 5000, was established in 1864 because a Sub Collector happened to be stationed there. That of Gooty was established because the Sub Collector's Head quarters was moved to that place. It is almost certain that if the Local Funds Act had been in existence at the time, Municipalities would not have been established at these places. The Local Funds Act works well.

Liberal grants are made for the improvement and conservancy of towns and villages, and the people have no where raised any objections against the taxation. It is a kind to which they are accustomed, and it does not worry them. An immensity of good has already been effected during the short time the Act has been in existence.

13. Municipalities are institutions I submit, intended for large towns, and there they work well and are most beneficial. Every one acquainted with Bellary and Adoni have remarked upon the improvements which have been effected since the introduction of the Towns' Improvement Act, but there the population of course is not purely

agricultural, and although a portion would vote for the abolition of all taxation, there is no general outcry against them.

14. The Government in their order Financial Department No. 932 dated the 4th July 1873 were pleased to intimate that it was not their intention to extend the Towns' Improvement Act to villages generally. This was satisfactory to the population generally. I beg respectfully to submit the question whether in the same spirit it is not impolitic to continue to enforce the Act where it is so decidedly objected to, and where under the Local Funds Act, benefits almost to the same extent would be obtainable.

15. I have just received the answer

of the Gooty Local Fund Board to the application for a grant-in-aid. A copy of their resolution is enclosed. It will be observed that the resolution to make the grant was carried by a majority of one only in a meeting in which nine members were present.

Under the circumstances however I beg to request that sanction may be given to the appropriation. An application in the usual form will be made through the Board of Revenue.

I have the honour to be
Sir
Your most Obedient Servant

W Master

Collector & President

Corpd. ////

Encl. H.I.H.
#7.

Proceedings of the Local Fund Board, Gooty Circle, at a meeting held on the 17th day of August 1874.

Present.

C. Kongle Esquire.	Vice President
S.E. Carrapiett Esquire.	Apothecary.
C. Raghava Row Garoo	Tahsildar
B. Narasimhachariar Garoo	Do
K. Sashegri Row Garoo	Sheristadar in charge.
D. Sreenivasa Row Garoo	Inamdar.
D. Krishna Row Garoo	Do
L. Venkobachariar Garoo	Shrotriemdar
Syed Fuckrodeen Saib	Khaleele.

Resolution No 1. Read letters of 23rd July and 12th August last Nos. 113 and 131 from the President regarding a proposal to make up the deficit of the Gooty Municipality by a grant-in-aid from the Local Fund of Rupees 1790. The proposition being put to the vote the result is "for" non officials 1 "against" 3, "for" officials 3 "against" 1. The votes being equal the Vice President votes "for" the grant-in-aid

and the proposition being carried, the meeting resolve to request the President to apply under Rule 27 for the necessary sanction of Government and also for the sanction of the Board to the transfer from Road Fund reserve.

(Signed) C. Keogh
Vice President

(True Extract)

(Signed) C. Keogh
Vice President.

(True Copy)
[illegible]
Collector & President

Copy.

595-
1/10
-265

69 27

Jun the Viceroy

In reference to the observations
of H.E. the Commander in Chief
in this respect, I must remark
that the argument used by H.E.
is an argument against the
abolition of any Municipalities
once created, however clearly
experience may
that its creation was a mistake.
His Excellency advocates the
retention of this Municipality
for one reason, and one reason

Hind.
Rec'd DEPARTMENT.

BELLARY COLLECTOR'S OFFICE

Dated 20 Aug 1874 No. 94

To,
The Chief Secretary
to Government
Madras

Enclosure

Received 24 Aug 1874.

Report on the
working of the Govt
Municipalities and
its Relation thereto
as a Taluk H.Q.

Commr. for Registration
24/8/74

1·241

only — the encouragement which
its abolition would give to agitation
on the part of barristers in the
Municipalities. And as this
is the only objection raised
by H. E. to the proposal to abolish this Municipality
and as it is contended by H. E.
as a conclusive objection that
proposal, — and as the same
objection may be taken to abolish
any proposal to abolish any

existing Municipality whatever, — the
inference is that H. E. is of opinion
that no Municipality whatever ought
on any account to be abolished.
I submit that such a proposition
cannot be sustained. To lay down
any such rule,
especially after
(at present) any
experimental stage
of our local institutions,
would surely be in the
highest degree objectionable

Abroad
22/9

Goods Municipalities

S.O. 1857.

Remits

No 242 - Copy of Comm. of the Collector, relative to the Collection of Revenue in Texas

In letter of the Collector of Galveston requesting me in the opinion which I was disposed to take when the Bonded Warehouse Act, if in force, should be admitted to us, with a suggestion, that the Municipality might purchase & abolished, - that such a course was in truth desirable. In the first place the interest derived from the Warehouse fees - 3/4 to the Union (or the United States) would [illegible]

[illegible]

with delight" the abolition of the Municipality, and who, in his recent visit here, [illegible] inclined to him to endeavour to obtain it — is certain, though by no means a conclusive, a very important consideration. In the next place, the erection into a Municipality of Goorie & of some 2 or 3 other places [illegible] seems to have been in a great measure accidental, and is certainly [illegible] by reconcilable with an intelligible

principle, or consistent action. The people of Goorie say justly complain that there are no less than two towns in the district of very much larger population and the Municipal Location: and the Municipal Council argument [illegible] that a township of 6000 inhabitants is a town, & that an agricultural village, [illegible] surrounded by settlers should not have much greater power & influence than more populous towns, should have not been made a Municipality.

No 243

Mr. Collard 5

It is quite clear that the Municipality of Cooty has been gravely mismanaged and neglected by the President and the Officials at its head: and popular discontent is not to be wondered at when the Manager could get with some Rs. 1,800 of the Small income of the Town

I have nothing to add to my former minute in favor of maintaining

1

in their words that these places - viz
stations Cooty-ware and Towns
such as be considered by the sections
of the Municipal legislation fit for
Municipal institutions. Repeal
of system, to bear among other things,
the transfer manufacture of municipality
out of insignificant places is that
the conservancy would cost of these
administration is provided at
conservancy part cut in battle and
variation to the language. In the present
case there is Rs 2500 collected under
the head sir different heads of taxation, such
as fishing and other sir collected
In these cases there should be added the

S.C. 1051.

maintaining Municipal
conditions at Coorty
and I am quite
surprised by the
assertion made by
Mr Master that the
selection of Coorty
was accidental or
contingent on the
Sub Collector's removal
there. The action of
Government in 869
was deliberate and
well-advised. and
is increasingly justified
by results. Coorty is
a Railway junction
Station of fast-rising
importance, where
European Capital
has

has already been invested
in Cotton Screws &c and
with rapidly growing
demands is in every
respect a suitable
town for municipal
institutions.

As to the willingness
of the Lower classes in
Every town in the Country
to dispense with Munici-
-cipal taxation &c - it
may safely be said
that any President
of District municipality
(with known proclivities
in that direction) would
find himself surrounded,
if he desired it, by
such applications

wherever

wherever he goes. The
fact that there are
about 1,700 Lubbys and
Mahomedans in the
Town would account
for much of the
unpopularity of any
State measure.

I have looked over
the list of Towns of
large population in
Bellary, which are
instanced by Mr Nash
as not being Municipalities.
I regret that he has
alluded to this point
for it tends to mislead.
There is no doubt
that Hospete should
be included in the
list of Municipalities

81

and of the Railway
to Dharwar pass through
it. This step will be
necessary - as both this
Town and Kamply have
been making considerable
advances of late years.
But the Combination
of Jadpatry (a wayside
Station on the line),
Railway (an out of the way
place in open country
on the Mysore frontier)
and the other Rural
townships instanced,
(where there is no Commerce
and no Railway by
with Sook
is a kind of argument
a
which should not
have been raised
by an Officer appointed
(as I am personally)
with

21

with the many Considerations which Establish a wide distinction between Short and most of the Towns named.

I Earnestly deprecate the retrogressive Step urged – as it is we shall find it difficult to maintain the beneficial Action & Existence of Municipal institutions and Anticipate that Serious difficulties will arise, if the precedent, which the Minister proposes to Establish is allowed.

Yr M Robertson

S.O. 165

No 264-5

No

I concur in the Conclusions
in declaring the abolition
of the forty Municipality -
The Clause 11 constituted
a Municipality in 1864 -
- the Court took consideration -
not merely of its Constitution
but of its Territory, as an in-
-tegrant Railway Station to
The interior of the Lots for

...ken Common last Africa on the
...ster seem to be taken - Shorter
...ever has a population of nearly
7000 - and when it is considered
that at the 45.000 towns &
villages which contain the Native
only 502 have a population exceeding
5000 - while 4459 have a smaller
population, it must. I conceive,
be looked as a true test as a
rural village. Its position on the
Railway London its has an im-
portance a matter of vital ne-
cessity, for it is from such places

...ways towns are taken

...was to Extend Municipal
self government
~~Municipalities~~ gradually
to all the towns -
~~Municipalities~~ - and a
beginning was made with those
places which should be called
facilities - such as the ability
to form good sanitary regulations.
or which from their position or
great size of traffic or from
other circumstances required of
ficient local administration.
Population alone was not the cri
terion - nor the presence of an Eu-

if we could for that 5/- cents I spend abroad. The incidence of Municipal taxation in Paris is two being only 13 francs, per head annually - and more than half is realised by the octroi which does not fall exclusively on the resident. Mr Mallet enumeration of the various taxes leviable under the Act is misleading - for if towns like Dijon & Grenoble are liable to all the taxes. The object of the framers of the Act in admitting of

= 1·7½d

2/ to the many sources of income
now to equalise the burden
as equitably as possible. and
I heard it as long as one
as possible - but it is not com-
-pulsory on the Com.rs to levy
all the taxes - and they can, if
they deem it necessary, levy on
the abolition of any that bears on
-duly on those who are unable to
pay them, enhancing others in
lieu thereof to the like direction. The
only taxes locally levied are those

88 24

Budget of 1874/5

House Tax	R. 672
Tax on Arts	" 800
" Vehicles	" 340.
" Carts	" 240
Tolls	2800.
	4852

shown in the margin. The House Tax is very low indeed while Tolls are very high.

As to the unconstitutionality of the Municipality, some part of it is undoubtedly due to misarrangement. But leaving this out of the question, if unconstitutionality is to be the condition of the existence of Municipal institutions, they are doomed to extinction. When first introduced they were almost universally unpopular - & hence of this advantage has attended recently created many, and the number of them is increasing - but if the inhabitants of any town were polled on the question the majority would undoubtedly vote for the Municipality not merely from dislike of taxation but from aversion to the restraints which are undergone from a wish to be free to administer. But as I have said the number of those favorable to Municipal

Rec'd 5 Jan 1875

constitution
from passing a resolution of
their benefit is radically in reading
and our aim should be to make
them more useful and advantageous
In matters of this nature it must
pin on to fix the benefit of our
superior knowledge and not yield
to ignorant unreasoning distrust
faction. I can quite understand
the trouble of petty boiling divisions of
throwing their burdens on others but I
cannot understand on what basis
either the Master can justify taxing
the trouble of the District for their benefit.
Of course if the petty Municipality is dis-
satisfied we must be prepared for similar
applications from other towns. L. D. Sinclair. 9

M.14-3-1057.
S.& 1057.

Further Minute by Cmdr C.
Derby Municipality.
a perusal of the further minute by Mr Sk7-
The President inquires what.
to observe that in my original minute on this
Municipality I advanced one reason
for my decision to maintain it. a reason
which appeared to me most pertinent
to the arguments which had been addduced
for its abolition.
I did not think the reason
Equitable from me a full exposition of my
Views on the benefits accruing from
the working of Municipalities, or of the
arguments by which I am prepared
to uphold such institutions generally
wherever they exist. I therefore have
no desire to offer further arguments now
in support of the Derby Municipality

Fredk Baines

29. 9. 74.

Government

2695

Scotch Municipalities

I am sure Annandale with my Honble Colleagues Mr Dun and Mr Robinson on the impolicy of abolishing the Municipalities of Scotch, also in the measures they propose for altering our ill judged pecuniary difficulties.

We are to act on Mr Hastings suggestions. Manifestations of dislike to Municipal Taxation such as Mr Hastings describes to have taken place at Perth would arise in other places; for in most Municipalities there is a minority of the inhabitants opposed to Municipal Rule. Those minorities encouraged by any deviation by Government

97

Sentiment from the time of
Joining under Municipalities
have been created, would soon
agitate for abolition -
I would do nothing calculated
to create such agitation -

12-9-74

Thaddeus Stevens

99

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commissioners, Bellary, dated 20th August 1874, No. 94.

Read also the following Minutes.

Say the Rt Hon. the Govr. 1st Sept. 1874.
" Hon. W. Robinson 5 Sept. 1874
" Hon. J. D. Line 9 Sept. 1874
" H. E. the Comdr. in Chief 12 Sept. 1874
" Rt Hon. the Govr. 22 Sept. 1874
" H. E. the Comdr. in Chief 29 Sept. 1874.

Order thereon of Govt. dated 30 Sept. 1874. No. 1651

With his letter above recorded the President of the Gooty Municipality submits the report and revised budget called for in G. O. dated 30th May 1874, No. 930.

2. The report is re-assuring as to the working of the Municipality generally. The great difficulty appears to have been want of funds, and this was aggravated last year by fraudulent omissions committed by the late manager Mr Seelma who succeeded in

2419

Refer the Revenue Board for final opinion and return of the papers

Sept 12

S.O. 1657.

Financial Dept. 18th Sept. 1874.

Minute by the Hon'ble Sir William Robinson, K.C.S.I.

The Commander-in-Chief's Minute dated 12th Sept. 1874.

Passed.

S.O. 1657.

in embezzling Rs 1587-3-5 by means of forged interpolations in the Municipal Proceedings which were in the hand-writing of the Vice President, Mr. Crosthwaite, who used to leave a considerable space between the close of the Proceedings and his signature. In these spaces Mr. Seelana used to make entries as follows:—

"Bills passed for road repairs" Rs.

8th May — Rs — 217-2-9

27th " — " — 182-13-3

and others of like nature.

The imitation of Mr. Crosthwaite's handwriting appears to have completely taken in the monthly Examiners of the Accounts, and even Mr. Crosthwaite himself

101 101 13

was puzzled at first. A warrant has been out for some time against the man but he has absconded. Even admitting that the frauds were carried out with a certain amount of clerical, the Govt. are constrained to remark that they cannot acquit the Vice President of neglect and want of interest in the Municipality.

The revised budget submitted by the President has been carefully prepared and the decreases are satisfactorily explained an important cause being the recent exclusion of the Railway premises from Municipal limits.

The estimates are compared below

below with the actuals for
the year 1873-74.

Receipts	Actuals 1873-74	Estimate 1874-75	
Opening balance	1,001	10	~~* Rs Rpy buildings paid Rs 129~~
Surplus pound fund	129	130	
Tax on horses	1,290	850*	~~* Rs deposit not complete~~
Tax on carts &c	685	407	
Tax on Vehicles	461	600	
Regn of Carts	230	250	
Tolls	3,075	2,400	
Fines	281	280	
School Fees	187	150	
Contribution from Local funds for roads	600	0	
School grant-in-aid	180	180	
Miscellaneous	140	150	
	8,259	5,407	
Add arrear collection	444		
	8,703		
Deduct school grant not yet paid	180		
	8,523	5,407	

Expenditure

Expenditure	Actuals 1873-74	Estimate 1874-75
Public Works		
New Works		
Communications	1,089	"
Repairs		
Communications	1,749	750
Educational	2	50
Sanitary &c	86	40
Other items	92	60
	3,018	900
Education		
		684
Anglo Vernacular School } Mahomedan do }	620	404
		100
Results grants	"	
Inspection	138	"
Sanitation &c		
Hospital medicines	727	50
Munro Dispensary	"	250
Vaccination	108	164
Conservancy	2,200	3,266
Miscellaneous		
Lighting	553	440
Watering trees	137	100
Supervision & management	816	569
Contingencies	196	150
Other miscellaneous items	"	40
	8,513	7,117
Balance	10	-1,710
	Rs. 8,523	-5,407

Lw

In a number of the items of expenditure in which there is an increase in the estimate for 1874-75 over the actuals for 1873-74, the increase is owing to sums due in 1873-74 being excluded from last year's actuals and included in this years estimates ~~and~~ bring the result that the estimates show a deficit of Rs 1710 (called Rs 1790 by the President by mistake) and as the offer made by Govt. to make an advance from provincial funds to be recovered within the year will not meet the requirements of the Municipality, they have again

105

again asked the Local Fund Board to grant them the amount as a contribution. This contribution was granted at a recent meeting by one vote — three out of four of the non-official members voting against it. Under the circumstance the Govt. resolve to make a special grant from Provincial funds of Rs 1,710 so as to place the Municipality once more in a solvent condition, but it must be understood that an annually recurring grant cannot be sanctioned either from Provincial or Local funds, and that in future years the expenditure

expenditure must be
adapted to the revenue.

A method of saving
suggested by the Pre-
sident is that the Anglo
Vernacular School should
either be abolished or
kept up as a Govt. institu-
tion ~~(This proposal~~
~~has the full approval~~
~~of Govt. and~~ the Director
of Public Instruction will
report on the ~~subject of its continuance or abolition.~~ question and
In the meantime all
charges on account of
the institution will be
defrayed from Provincial
funds with retrospective effect
from the begin-
-ning of the current
year.

The Govt. observe
that though the rate

We took the letter
have the subject
before Committee
and other. 105

of the house tax is as
high as seven per cent,
the estimated receipts
are less than ~~one rupee~~
-y in any other Munici-
-cipality. This indicates
an unduly low valuation
and the Govt. desire
that the subject may
receive special attention
when the budget for
1875-76 is being prepared.
The general question of
the levy of Municipal
tolls being still under
the consideration of Govt.
the entry on that ac-
-count for the current
year will not be inter-
-fered with.

The budget is
passed subject to the
above

Vide in

In Bimlipatam where the
population is only about 2000
more than in 1871 it was
estimated that the House-tax
at 1½ per cent would realize
Rs 550. - The low rate was not sanctioned

Allowing for difference of
population it would appear
that the Bimlipatam houses
are either 2¼ times more
valuable than those at Gan-
or that the valuation is
wrong in one of the two places.

above remarks.

The Govt have given their most careful consideration to the arguments adduced in paras 10 to 14 of the President's letter but see no sufficient reason to alter the decision previously arrived at on the subject.

H.
15/9

J.

The President of the Municipal Commissioners, Ghoolgong 12/6
" Revenue Department 6
" Public Works Department 16
" Board of Revenue 10
" Accountant General 6
" Sanitary Commissioner 6
" Surgeon-General Indian Medical Department 6
" Director of Public Instruction 6
" President of the Local Fund Board, Bellary 2/6 6

88 — L. Govt. regarding Stationery
16. L.E. Memorials 10

Govt. of [illegible] Madras.

From

To

The Right Hon'ble the
Chief Secretary to Govt.

Dated 30 Oct 1874

Rcvd. 1874, No 457

Nos. 2411-2440

Govt Municipalities &c
Revised Budget Estimate
for the Municipalities for
1874-75 sanctioned &c &c &c.

Forwarded to H.E. the
Commander-in-Chief with
further Minute of H.E. the
Governor.

29/9

Despatch

Copy of 2479

Names for Order

Govt Municipalities

When the Budget for 1874-75
was prepared with the omission of
the Assessment for the Vizg Presidy
of the Govt Municipalities
reported that no satisfactory
income could be raised and
suggested the abolition of the
Municipality.

The Govt considered the
partial retention of the pro-
fession tax for the lower
evil and orders were issued
accordingly. The President
was also called on to proceed
to the town and submit a report
and revised budget after ascer-
taining the exact state of affairs
in the town which appeared
from papers upon Govt to be
very unsatisfactory.

This report and revised
budget the President now
submits.

The report is re-assuring
as to the working of the Munici-

Minute of Mun
1872.

Entirely the fault of the Local
Officers whose neglect is much
to be reprehended

cipality generally. The great difficulty all along has been want of funds and this was aggravated last year by frauds committed by the late manager Mr. Leclerc who succeeded in embezzling Rs 15 87 · 3 · 5 by means of forged & fictitious entries in the Municipal Proceedings which were in the handwriting of the Vice President Mr. Crosthwaite who used to leave a considerable space between the close of the proceedings and his signature. In these spaces Mr Leclerc used to make entries "Bills passed for road repairs" &c &c Rs 217 · 2 · 9 " " 182 · 13 · 3 and so on -

The imitation of Mr. Crosthwaite's handwriting appears to have completely taken in the monthly Examiners of the accounts and even Mr. Crosthwaite him-

Scanned accounts of past years

self was puzzled at first. - A warrant has been out for some time against the man but he has absconded. - Even admitting that the frauds were committed with certain amount of cleverness by a man who had been for several years in the Municipality, it seems strange that the Vice President should not have detected them in the course of his duties. [illegible]

The revised budget submitted by the President may be abstracted as follows. It seems to have been carefully prepared and the decrease is satisfactorily explained and appears an important cause being the recent exclusion of the Railway premises from Municipal limits. The

	Receipts actuals 1872/74	Estimate 1874-75
Opening balance	1001	10
Surplus beyond fund	129	130
Tax on houses	1290	850 +
Tax on carts &c	685	407 °
Tax on Vehicles &c	461	600
Registration of Carts	230	250
Tolls	3075	2400
Fines	281	280
School Fees	187	150
Contribution from Local Funds for Roads	600	0
School grant in aid	190	180
Miscellaneous	140	150
	8259	5407
Add arrear collection	444	
	8703	
Deduct School grant not yet paid	180	
	8523	

+ The Railway Buildings paid Rs 529

° Three classes are exempted

Expenditure

Expenditure

	Actuals 1873-74	Estimates 1874-75
Public Works		
New Works Communications	1089	
Repairs Communications	1749	750
Educational	2	50
Sanitary &c	86	40
Other Items	92	60
	3018	900
Education		
Anglo Vernacular Schools } Native Schools }	620	684
		404
Results grants		100
Inspection	138	
Sanitation &c		
Hospital Medicines	727	50
Native Dispensary		250
Vaccination	108	164
Conservancy	2200	3266
Miscellaneous		
Lighting	553	440
Watering trees	13	100
Supervision & Management	816	569
Contingencies	196	150
Other Miscellaneous items		40
	8513	7117
Balance	10	−1710
	8523	5407

In a number of the items of Expenditure in which there is an increase in the estimate for 1874-75 over the actuals for 1873-74 it is the increase

owing to sums due in 1873-74 being excluded from last years actuals and included in this years estimates the year and the result is that the estimate as it stands shows a deficit of Rs 1710 (can called Rs 1790 & the President & misstake) and as the offer made & Govt to make an advance from Provincial funds to be recovered within the year will not meet the requirements of the Municipality - they have again asked the Local Fund Board to ~~advance~~ grant them the amount as a contribution. This contribution was granted at a recent meeting & one vote, three out of four of the non-official members voting against it. Under the circumstances I do not consider it is submitted that a Grant from either Local or Provincial funds may be sanctioned so far as is required to meet charges incurred last year and which could not be paid on account of the funds, but that the Municipality be

I would make a Special Grant from Provincial Funds - to be due over the year. J. D. L.

that an annually recurring
Grant cannot be sanctioned
and that after they have once
again been placed in a normal
condition they must adapt
their expenditure to their normal
income.

A method of saving suggested
by the President is that the Anglo-
Vernacular schools should either
be abolished or kept up as a
Govt institution - the ordinary
rule is that Municipal funds
shall only be expended on elementary
education and the President states
that the school is chiefly for
the benefit of the official
classes.

The President again broaches
the subject of the abolition of
the Municipalities and as the
matter is this time laid before
Government in a much
fuller and more complete form
than [illegible] seems room for a
re-consideration of the previous decision.

They are entitled to
this the losses occurred
through the neglect of Govt.
officers (vide Orleans)

the Municipality
& this charge.

L. D.

I think there is more
[illegible] the Govt schools
which the Municipal
[illegible] proposes to
abolish. 26 Nov 801

Govt take this
Municipal but the
[illegible]
Govt

11) This must be noted with any Share of
Bengal - Show one Zamindar
the Collr can always get by 1000
subscription (emergency)
to introduce the Land-
Municipal act -
(2) all but 2 utterly different
in every condition

2) Govt has a large Urban population always
on. Appeal. Public meetings
Petition of Municipalities
Town are heard (1700
Calcutta alone

3) Govt is one
Instant Railway
States & I see
no better way than
Condemnation of
such a town shall
be thrown exclusively
on the local funds
of the District. If
he begin first to re-
-during times &

The President states
(1) That he was urged &
crowds urging him to move
Govt to abolish the Municipality
2) That there are ten more
populous towns in the District
which are not Municipalities
3) That the population is
chiefly agricultural.
4) That had the Local Funds Act
been earlier in existence
Govt would not have created
a Municipality.

14) Lieut Governor Minute 1868

It is submitted that the third
statement above given is an
especially strong argument in
favour of the abolition of the
Municipality as it removes
the objection that the inhabitants
have no claim on the Local
Fund Board. - If their lands
are outside Municipal limits
they pay Land Cess to the
Local Fund Board - if they are
within Municipal limits they will
pay it so soon as the Municipality
is abolished.

The abolition of the Municipality
however will it is submitted lead

House Tax	850
Tax on Carts	407
Tax on Vehicles	607
Registration of Carts	250
Fines	280
Miscellaneous	150
	2537

Then abolishing them
municipalities we
shall lose and
do that has been
done. A place with
5000 inhabitants
is a town not a
rural village.

J. D. S.

31. S.

any of the sacrifice of a small
portion of the existing municipal
revenue – so small as to be
quite incommensurate with the
vexation and annoyance caused by
its levy – and which against it
there will be the Land Cess levied on
lands within municipal limits, a
form of tax to which the people
are accustomed.

Tolls which in the case of
Goods are said to be almost
entirely levied on through traffic
can be more legitimately levied
on account of the Road Fund
and the School fee. and grant
in-aid, and the revenue from
the Public Road Fund will be
unaffected by the abolition of the
Municipalities.

Goods Received

Copy as amended in Council in form of S.O.

C28/5

Read 30 Sept. 1851