M.R.O. 1—77,006—8-6-37.

(1) Number of pages 42.

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1788 Press Mis.

165-166

Dated 20-10- 1874.

24/22

Not to be folded or roughly handled

No. 165. Read the following letter from J. H. MASTER, Esq., President of the Municipal Commissions, Bellary, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Bellary, 20th August 1874, No. 95 :—

I have the honor to submit my report on the operations of the Municipality at Gooty during the past official year 1872-73, the estimates for which period received the sanction of Government in their Order, No. 492, dated 16th April 1873.

2. The estimate provided for an opening balance of Rupees 80, whereas the actual amounted to Rupees 1,001-3-0 as shown in the accounts, and to Rupees 1,026-3-0 according to paragraph 5 of the Auditor's report which accompanies.

The Vice-President explains this discrepancy, first, with regard to the actual being so much in excess of the estimate that the amounts spent under Education, Lighting, Supervision and Management, were less than the Budget allotments, and to the contribution of Rupees 300 towards Munro's Civil Dispensary not being paid; while the difference of Rupees 25 between the actual balance as shown in the receipt and that in the Auditor's report is due, as explained by the same officer, to the omission of the lighting-contractor's deposit of the last official year from Statement No. I., owing to its being shown in Statement No. IV.

3. The decrease in the revenues from Tax on Houses is stated to be "excessive estimate," that in the Tax on Arts is attributed to the same cause, while the decrease of Rupees 125 in the income from Tolls is "unaccountable."

4. From the Statement No. I. which accompanies the report, the Vice-President makes the receipts to aggregate Rupees 8,523-13-10, while the Auditor makes the income to amount to Rupees 7,862-10-10. The difference the Vice-President explains by stating that it is due to the omission by the Auditor of Rupees 1,026-3-0 pointed out in paragraph 2 from the total receipts Rupees 8,888-13-10. There is a difference again of Rupees 365 between this last sum Rupees 8,888-13-10, which is the amount of the total receipts of the Municipality, and the income Rupees 8,523 as made out by the Vice-President. This difference is explained to be made up of two sums Rupees 300 and 65, the respective deposits of the toll and lighting-contractor, which the Vice-President has excluded from his receipts, but which the Auditor has included. It is a matter of regret that there should be this want of uniformity as to the principle to be adopted in exhibiting the receipts of the Municipality; as a separate form is given in which all the deposits on account of contracts are exhibited, it is clear that the Vice-President is correct in excluding such deposits as they form no part of the tangible income of the Municipality and therefore should be excluded.

5. Precisely the same want of harmony prevails in the amount of total charges; the Auditor makes them out to be Rupees 7,424-1-4, while the Vice-President makes them out to be Rupees 8,513-13-9. The difference is Rupees 1,089-12-5. Here, again, the difference arises from the want of uniformity above referred to, the Auditor including, while the Vice-President has excluded, the sum of Rupees 1,089-12-5, which is the balance after deducting Rupees 65, the amount of deposit returned to the lighting-contractor from Rupees 1,154-12-5 embezzled by the late Superintendent.

6. I have, however, pointed out to the Vice-President this want of harmony, and prescribed the course to be followed in future by himself and the annual Auditor, and trust that discrepancies (merely apparent) like those pointed out may be avoided hereafter.

7. There is a decrease in all the items of revenue of this Municipality below the estimate which in some cases is explained by the Vice-President as "excessive estimate," except in the items "Fines" and "Miscellaneous." This shows that the income of the Municipality was over-estimated by Rupees 661-11-1.

8. It was found necessary to transfer Rupees 150 provided in the estimate for making a new road in the town and for building a temporary Mahomedan School towards the erection of four latrines at a cost of Rupees 933-6-0, while Rupees 155-13-0 were spent in constructing depositories for night soil near each latrine. The whole charge on this account amounts to Rupees 789-3-0.

9. I regret I have occasion to report the delinquency of the late Superintendent in charging Rupees 1,154-12-5 for roads which were never constructed, the charges being supported by forged interpolations in the Proceedings of the Commissioners, to the effect that the bills had been passed. The Vice-President enters in Statement No. II. Rupees 1,748-15-5 on account of repairs of communications, but the actual amount expended on this account is Rupees 594-3-0, as stated in paragraph 7 of the Vice-President's report, thus making the difference of Rupees 1,154-12-5 already pointed out. The second amount should have been entered in Statement No. II. I have reported separately upon this matter in my letter, No. 94, dated the 20th instant, and, therefore, I do not notice the subject further than to state that the Vice-President is necessarily absent from his headquarters for many months of the year, and that his supervision cannot be so effectual as that of the Vice-Presidents of any of the other Municipalities.

10. Allusion has in previous reports been made to the non-transfer of the Munro Civil Dispensary to the management of the Municipality, which, however, contributes to its support. During the year under report a sum of Rupees 726-14-0 was paid for this purpose on account of 1871-72 and 1872-73. It has since been discovered that the Commissioners have overpaid Rupees 157-13-9, which the Vice-President promises to recover.

11. It was found necessary to change the system by which the vaccinator was remunerated for his operations in the town. He was at first entertained on a stipend of Rupees 10 per mensem. This arrangement continued till November 1873, when it was reduced to 7 Rupees in their Proceedings of the 3rd idem, owing, as is there stated, to the small number of children vaccinated in the town, and the difference between his (the Apothecary's) register of inspection and the number of vaccination cases shown in the municipal report for 1872-73." This reduction entailed the condition "that 3 Annas be allowed in addition (to his reduced stipend) for each successful case above fifteen, and a reduction upon the same scale when the number falls below fifteen" which was, therefore, to be the minimum of successful operations monthly. Under these circumstances, and with contingencies amounting to Rupees 4-9-0, the sum of Rupees 108 was spent; the Budget allotment was Rupees 150. It was eventually thought necessary from want of funds to abolish the appointment altogether, and to have the work done by the Taluq

Proceedings of the Madras Government, Financial Department,
20th October 1874.

Vaccinator. This matter is now under reference to the Superintendent-General of Vaccination.

12. Reductions were also made in the Conservancy Establishment of sweepers and scavengers. Arrangements were made for carting away the night soil, but they were discontinued on sanitary grounds, and a cart has since been engaged for this work. Seven wells containing drinking water have also been cleaned.

13. The Municipality found it necessary to cancel the lighting contract and to undertake the work departmentally. There are thirty lamp-posts in the town, but this number is considered to be inadequate.

14. The cost of establishment has also been reduced by the entertainment of a Superintendent on a smaller stipend.

15. In paragraph 12 of his report the Vice-President explains the discrepancy of Rupees 1,089-12-5, referred to in paragraph 5 of this report.

16. The public health is reported not to have been disturbed by any serious outbreak of epidemic disease. There was a small show of small-pox which passed away however without doing any harm.

17. The Auditor's report accompanies. From a little ambiguity in his description of the system pursued in affording credit to items of municipal revenue, I was obliged to call on him, through the Vice-President, for explanation which is also enclosed.

18. I have thought it necessary to call the attention of the Vice-President to the needlessly lengthy report of the Auditor. That there are subjects for comment as to the administration of the revenues of the Municipality is beyond dispute, but I consider that a great portion of what he specifies are details, the merits of which cannot be appreciated either in this office or by Government. It is unnecessary for all practical purposes, and I have pointed this out to the Vice-President. Most of the discrepancies of the kind pointed out might be embodied in a memorandum and left in the office for reference, without being incorporated in his report.

19. The Vice-President's report, and its enclosures, accompany.

20. As the Municipality verged on insolvency the Vice-President suggested the expediency of closing it. This step which I recommended did not meet with the approval of Government. Application was next made to the Local Fund Board, Gooty Circle, for aid; but the Board deemed that such an application should come before them through Government. They, however, in their Order, No. 930, dated 30th ultimo, directed that advances from Provincial Funds should be made to meet all outstanding liabilities.

21. The further report called for in that order is herewith separately submitted.

From C. J. CROSTHWAITE, Esq., Vice-President of the Municipal Commission, Gooty, to H. SEWELL, Esq., President of the Municipal Commissions, Bellary, dated Gooty, 26th May 1874, No. 125.

With reference to G.O., No. 820, dated the 11th of July 1867, I have the honor to forward, for transmission to Government, the annual report of the Gooty Municipality, on the working of the Towns Improvement Act, during the official year

1873-74, with the usual explanatory statements, as prescribed by Government in their Proceedings, No. 1646, dated the 28th of October 1871.

2. The report of the Medical officer of the place on the health of the town, the annual Auditor's report with certificate appended, and the statement called for by Government in their Order, No. 822, dated the 12th of June 1873, are enclosed.

3. The number of meetings held during the year under report was twenty-one.

4. The balance to the credit of the Municipality at the commencement of the year was Rupees 1,001-3-0. The actual receipts from the various sources detailed in Statement No. I. amounted to Rupees 7,522-10-10, thereby making a total of Rupees 8,523-13-10.

5. In G.O., No. 492, dated the 16th of April 1873, the estimates of receipts and expenditure were passed.

6. The following statement shows the details of receipts :—

Heads.	Estimated Receipts.	Actual Receipts.	Increase.	Decrease.	Explanation.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Tax on Houses ...	1,400 0 0	1,290 2 11	... ...	109 13 1	Excessive estimate.
Tax on Arts	1,050 0 0	684 8 0	... ...	365 8 0	Do. do.
Tax on Vehicles ...	500 0 0	461 8 0	... ...	38 8 0	Requires no special remark.
Registration of Carts.	250 0 0	230 0 0	... ...	20 0 0	Requires no special remark.
Tolls	3,200 0 0	3,075 0 0	... ...	125 0 0	Unaccountable.
Fines	100 0 0	281 8 0	181 8 0	... ...	
Contribution from Local Funds ...	600 0 0	600 0 0	... ...	... ...	
School Fees	250 0 0	186 8 0	... ...	63 8 0	
Surplus Pound Fund.	250 0 0	129 2 0	... ...	120 14 0	
Miscellaneous... ...	100 0 0	140 1 11	40 1 11	... ...	Greater accumulation of town sweepings, and better demand for them.

The grant-in-aid is neither included in Statement No. I., nor shown under the head of "Expenditure," as the money was not received by the Municipality, but sent direct to the Head Master by the Deputy Collector, though often requested not to continue the practice.

Only the portion of the deposit money credited to Municipal Funds has been entered in Statement No. I., as directed in G.O., No. 1558, dated the 23rd November 1872.

7. Statement II.—Expenditure—*Grant* I., *Sanitation* (*New Works*).—Rs. 150, allotted for making a new road in the town and building a temporary Mahomedan School, were not spent, the projects being subsequently dropped, and it was found necessary to erect four new latrines, at a cost of Rupees 933-6-0, and Rupees 155-13-0 were spent in constructing depositories for night soil near each latrine, spending on the whole Rupees 789-3-0 more than the sanctioned amount.

Grant I., *Repairs* (*Communications.*)—A sum of Rupees 800 was allotted for the repair of roads, but it will be seen that Rupees 1,748-15-5 were charged under

	RS. A. P.
8th May	217 2 9
27th May	182 13 3
14th June...	301 8 1
31st July	396 8 10
26th August	56 11 6
Total ...	1,154 12 5

this head. This charge was supported by five items of fictitious entry, as per margin, made by the late Superintendent, in the Cash-book, and by forged interpolations in the draft proceedings to the effect that certain bills had been passed, whereas none had been presented and no work executed. The actual money spent on the repair of roads was Rupees 594-3-0, or less than the Budget allotment. Full details of the above five entries are given in the annual Auditor's report, and they have already been described to you in my letter, No. 91, dated the 18th of March 1874.

Grant I., *Repairs* (*Education*).—A sum of Rupees 2 was spent against the Budget allotment of Rupees 50 in repairing the schools, and instead of 100, allotted for the repair of latrines, &c., Rupees 86 was spent. Rupees 11-12-0 were spent for the purchase of two wooden barrels for watering streets, and Rupees 80 spent towards the payment of a maistry for the supervision of coolies.

Grant II., *Education.*—The amount spent was Rupees 758 (which is within the Budget allotment). Of this, Rupees 620 were for the Municipal Schools, and Rupees 138 for a contribution to Local Funds for Educational Inspection. In addition to the Anglo-Vernacular School, which has an establishment of two masters—one on a monthly salary of Rupees 30 including Rupees 15 grant-in-aid, the other on 15 Rupees—and a peon on 6 Rupees a-month, a Mahomedan School was established in the month of June under the sanction of Government, conveyed in their Order, No. 492, dated the 16th of April 1873, with two masters—one on Rupees 15, the other 10 Rupees—and a peon on Rupees 3 a-month. Both of these schools are doing fairly, and the average attendance during the year under report was in the former $30\frac{1}{2}$, and in the latter $51\frac{1}{2}$.

Grant III., *Hospitals.*—Rupees 726-14-0 were paid on the 16th of December 1873 as contribution to Munro's Civil Dispensary for the years 1871-72 and 1872-73, in accordance with a requisition by the President, No. 1548, dated the 29th of September 1873. The annual Auditor has discovered that Rupees 157-13-9 had been previously paid during those years, so that the Municipality ought to recover Rupees 157-13-9, and steps will be taken to that end.

Vaccination.—A vaccinator was appointed on a salary of Rupees 10 a-month, in which terms he continued till November, then his pay was reduced to Rupees 7 by the Commissioners in their Proceedings, dated the 3rd of November 1873, and an arrangement entered into by which he was to receive an addition of 3 Annas for each successful case of vaccination above fifteen (the minimum for which he was to receive the reduced salary), and a corresponding reduction should the number fall below fifteen, thereby spending Rupees 103-7-0, which, with contingencies amounting to Rupees 4-9-0 spent in allowing 1 Anna for each successfully-vaccinated child, made the total expenditure of Rupees 108 within the Budget sanction.

Conservancy.—Up to the month of January there were fifteen sweepers, eight scavengers, four carts, an Inspector on a salary of Rupees 15 a-month, and a maistry on Rupees 8-8-0; subsequently the number of sweepers was reduced to twelve and that of the scavengers from seven to six, thereby effecting a saving of 23 Rupees

a-month, and four additional scavengers were appointed. On the 24th of January the services of the Nuisance Inspector, and in the month of March those of the maistry, were dispensed with. Of the four scavenging carts, receiving 10 Rupees each monthly, one was deputed to cart night soil out of the town by raising his pay to Rupees 15. From December up to the 5th of March last, the practice of storing the latrine excreta in the depositories near each latrine and daily covering it by dry earth was carried out; but the practice was discontinued for sanitary reasons, and a cart has since been employed to convey them outside the town. There is a difference of 12 Annas between the amount entered under this head in Statement No. II. and that shown in Statement No. II.-B, which is explained in the annual Auditor's report.

There are seven drinking water wells in the town, none of which had to be cleaned during the year. The street drains were cleared and prickly-pear to some extent removed.

Grant IV., *Lighting.*—The expenditure under this head was within the Budgeted amount. The work was done by contract for nine months and during the remaining period by the Municipality itself. There are thirty lamp-posts in the town. The number is inadequate, but cannot at present be increased.

Watering Trees.—The amount spent under this head was within the sanctioned amount.

Grant V., *Establishment.*—From April up to the end of July the Superintendent received Rupees 60 a-month. His salary was then reduced from Rupees 60 to 40, and at writer was appointed on Rupees 20 a-month. The rest of the expenditure under this head do not call for special remark.

Contingencies.—The expenditure exceeded the sanctioned amount owing to increased expenditure in the purchase of office books.

I have to observe here that an amount of Rupees 594-10-4 remained due to the establishment for February and March at the close of the year, as has been explained in my letter, No. 91, dated the 18th of March 1874. That amount has since been paid out of the receipts of the current year.

8. The balance shown in Statement No. II. is exclusive of Rupees 300 deposited by the toll-contractor, and shown in Statement No. III.

9. *Statements* II.-A *and* II.-B.—These statements do not call for any special remarks.

10. *Statement No.* III.—In this Rupees 1,100 and Rupees 40, deposited by the toll and lighting contractors, respectively, and the balance of the last year (Rupees 25) have been entered. Of this, Rupees 800 were credited to the Municipal Funds as part of the money due by the toll-contractor, Rupees 65 were returned to the lighting-contractors at the close of their contracts, and Rupees 300 deposited by the toll-contractor for the first half year of 1874-75 remain unpaid.

11. *Statement* IV., *Part* I., *Current.*—Of Rupees 90-11-1 (House-assessment arrears) Rupees 31-1-3 have since been collected, and the balance written off as irrecoverable. Of Rupees 19-8-0 (Professional tax) Rupees 7 has since been collected, and the balance remains to be realized.

Proceedings of the Madras Government, Financial Department,
20th October 1874.

Statement IV., *Part* II., *Arrears.*—Of Rupees 16-8-0 (House Assessment and Land-cess) Rupees 11-5-7 will be collected, and the remainder must be written off. Rupees 151 (Professional tax) are also irrecoverable.

Of Rupees 25 (Miscellaneous) remaining uncollected last year, only 15 Rupees have since been collected.

12. The following explains the discrepancy between the receipts, expenditure, and balance described in this and the report of the annual Auditor:—

Statement II.	Receipts.			Expenditure.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
This report	8,523	13	10	8,513	13	9	10	0	1
Auditor's report	8,888	13	10	7,424	1	4	310	0	1
Balances... ...	365	0	0	1,089	12	5	300	0	0

Receipts.—The Auditor has included Rupees 300 and Rupees 65, the respective deposits of the toll and lighting contractors, whereas I have excluded the sum in this report, as per G.O., No. 1858, dated the 23rd of November 1872.

Expenditure.—The Auditor has not included Rupees 1,154-12-5, being the amount embezzled by the late Superintendent, Mr. Secluna, but has included Rupees 65 being the deposit returned to the lighting-contractor; hence arises the difference of Rupees 1,089-12-5.

Balance.—The difference is due to the Auditor's taking, as receipts, 300 Rupees deposited by the toll-contractor, which are shown in Statement No. IV.

13. *Public Health.*—The Medical officer's report, herewith attached, will show that the public health of this town was on the whole good, a slight outbreak of small-pox, not in any case fatal, was almost the only exception.

14. The accounts were audited by Muttum Bhima Charry of the Sub-Collector's Office, who is unconnected with the Municipal Commission, and who, as usual, has done his work conscientiously and well.

I much regret the condition of the Municipal office as described by the annual Auditor, the more so as it is a repetition of what occurred in the previous year; and I cannot hold myself irresponsible.

At the same time I may submit that the duties of the Bellary Subdivision are, as you are aware, very onerous; that the Superintendent and writer were both new to the work; that the former, who was appointed in August last, and being a man of advanced years, proved wanting in energy; that I myself was obliged to be absent from headquarters for more than three months since his appointment; and that when I was in headquarters it was generally as much as I could do to hold meetings and inspect the latrines, lanes, &c.

I may, however, state that the sanitary condition of the town was more closely attended to than usual, the latrines, wells, &c., being better looked after, and that the Commissioners were induced to evince more interest in the work than in the previous year.

The dry-earth system was carried out for three months, but as the heat of the sun became intense, the depositories not being roofed over owing to the want of funds became offensive in spite of the most careful attention, and the system had to be changed.

The Commissioners are now undertaking the work of supervision to a considerable extent, and if they will only continue to do so, employing, as at present, only a writer and a bill-collector as office establishment, a staff that ought really to suffice seeing that there are only about Rupees 5,000 to be accounted for in the year, some additional improvements may be carried out in the town, such as improved lighting and drainage, &c.; and I confidently hope that the report upon the work of the current year will exhibit a marked improvement upon that of the past two years.

I ought to add that the new system of paying for vaccination by results worked admirably.

Annual Medical Report of the Civil Dispensary, Gooty, for the Year ending 31*st March* 1874.

	In-patients.	Out-patients.
Remained on the 31st March 1873	3	20
Admitted in the year 1873-74	75	1,356
Total ...	78	1,376
Discharged cured	62	1,303
Do. relieved	5	35
Do. no better	...	...
Do. absent	...	5
Died	9	1
Remaining on the 31st March 1874	2	32
Average daily sick for the year	4·23	22·66

The year under review was an extremely hot one, particularly the months of March, April, and May, the maximum temperature registered in those months being as high as 104° in the shade. The fall of rain has not been so plentiful as the year previous. With the exception of a slight outbreak of small-pox, at the commencement of the official year, the public health has been good.

2. The sanitary condition of the town is good, but still capable of improvement.

3. During the year 230 subjects were vaccinated; out of this number five were unsuccessful, and four doubtful cases. The result system was introduced in January last, and I am glad to remark that it is working well. Prior to its introduction the average number vaccinated per month was 13·3, whereas now the average number is 36·6, or nearly three times or more. If this number could be steadily kept on, I do not doubt that eventually we would be quite free from small-pox. As it is we have had no cases of small-pox this year (1874), whereas last year and the one before there were a good many deaths from the disease.

GOOTY,
1*st April* 1874. (Signed) A. E. CARRAPIETT, Assist. Apothecary,
In Medical charge, Civil Dispensary.

From MATTUM BHIMA CHARRY, Annual Auditor of the Gooty Municipal Accounts, to C. J. CROSTHWAITE, Esq., Vice-President of the Municipal Commission, Gooty, dated Gooty, 14th May 1874.

ABSTRACT.—Reporting on the state of the accounts of the Gooty Municipality for 1872-73.

No. 166. ORDER THEREON, 20th October 1874, No. 1788.

These papers will now be recorded, a later report on the state of the Municipality having been considered in G.O., dated 30th September 1874, No. 1651.

2. The President's remarks with reference to the Auditor's report are approved. He deserves great credit, however, for the care and attention which he has devoted to the examination of the evidently very unsatisfactory accounts submitted for his audit.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Gooty.

Exd. J. Wright.

Statement I Revenues and Receipts of the Municipal Fund of the Town of Gooty, during the official year 1873-74

		1873-74 Detail of minor Heads			1873-74 Totals of major Heads					
I	Balance brought forward									
	(a) Municipal Fund	1001	3	-	1001	3	-	80	-	-
	(b) Endowments	"	"	"						
2	Assignments and allotments by Government	"	"	"						
	(a) Surplus Bound Fund	129	2	-	129	2	-	250	-	-
	(b) Ferry Rents									
	(c) Fishery Rents									
	&c. &c. &c.									
		Arrear			Current					
3	Rates and Taxes									
	(a) Rates on Houses &c (Section 40)	17	14	8	1290	2	11			1400	-	-
	(b) Taxes on Shops (Section 57)	373	"	"	684	8	-			1050	-	-
	(c) Taxes on Vehicles &c (Section 63)	"	"	"	461	8	-			500	-	-
	(d) Registration of Carts (Section 7)	"	"	"	230	-	-			250	-	-
	(e) Tolls (Section 77)	53	5	4	3075	"	-			3200	-	-
	(f) Fees (Sections 106, 123, 125, 130, 131, 136, Bye laws and Schedules)	"	"	"	"	"	"					
	(g) Magisterial fines (Section 17)	"	"	"	281	8	-			100	-	-
								6466	14	11	6466	14	11			
		444	4	-	6022	10	11									
4	Fees in Schools and training Institutions							186	8	-	186	8	-	250	-	-
											7783	11	11	7080	-	-

Govt. of 1874 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE MUNICIPAL COMMISSION, Gooty.

Dated October, 20th.

Recd.

Encl.

G.O., 20th October 1874, No. 1788.

OCTOBER.
Nos. 165-166.

Gooty Municipality.—The annual report on the operations of this Municipality for 1872-73, forwarded by the President with his letter of the 20th August last, recorded, a later report having been reviewed in G.O., No. 1651, dated 30th September 1874.

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

		1873-74 Detail of minor Heads			1873-74 Totals of major Heads			Sanctioned amount		
5	Endowments and Sundry contributions and Donations	7783	11	11	7783	11	11	7080	-	-
	(a) Hospitals	"	"	"						
	(b) Charities	"	"	"						
	(c) Educational	"	"	"						
	(d) Miscellaneous	"	"	"						
6	Contributions from Local Funds									
	(a) For Public Works	"	"	"						
	Communications	600	"	"	600	"	"	600	"	"
	School Buildings	"	"	"						
	&c &c &c	"	"	"						
	(b) Educational	"	"	"						
	For training Schools	"	"	"						
	&c &c &c	"	"	"						
	(c) Miscellaneous	"	"	"						
	Hospitals	"	"	"						
	&c &c &c	"	"	"						
7	Miscellaneous				140	1	11	100	"	"
	(a) Rents of Municipal Markets	48	"	"						
	(b) Rents & fees in Municipal Slaughter	"	"	"						
	(c) Sale of Sweepings (Lowries Section 98)	79	4	"						
	(d) Private Scavenging	"	"	"						
	(e) Sale of Materials, Tools & plants	"	"	"						
	(f) Avenues	4	6	5						
	(g) Sale of petition forms	3	4	2						
	(h) Sale of mats	"	8	"						
	(i) Money refunded	4	11	4						
8	Advances recovered									
	(a)	"	"	"						
	(b)	"	"	"						
		8523	13	10	8523	13	10	7780	"	"

Notes to Statement No. I

13

1 House rates are levied at 7 per cent

2 Land-tax at one 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)

W. Shumukhs
a. auditor

Gooty M. C. office
May 1874

Vice-President
Municipal Commissioner
Gooty

Statement II Expenditure from the Municipal Funds of the Town of Goolgy, for the official year 1873-74

		1873-74 Detail of minor Heads			1873-74 Totals of major Heads			Sanctioned Amount		
Grant I	Public works									
I	New works									
	(a) Communications							100	-	-
	(b) Educational							50	-	-
	(c) Sanitary and Miscellaneous	1089	3	-				150	-	-
2	Repairs									
	(a) Communications	1748	15	5				800	-	-
	(b) Educational	2	-	-				50	-	-
	(c) Sanitary and Miscellaneous	86	-	-				100	-	-
3	Establishment	80	-	-				-	-	-
4	Tools, and plant and Contingencies	11	12	-				60	-	-
5	Contribution to Local Funds	-	-	-				-	-	-
	(a) For &c	-	-	-				-	-	-
	(b) &c &c	-	-	-				-	-	-
	Total Grant I	3017	14	5	3017	14	5			
Grant II	(Education)									
I	Training Schools	-	-	-						
	(a) Establishment	-	-	-						
	(b) Contingencies	-	-	-						
2	Municipal Schools									
	(a) Establishment	620	-	-				960	-	-
	(b) Contingencies	-	-	-				40	-	-
3	Salary Grants	-	-	-				-	-	-
4	Results Grants	-	-	-				-	-	-
5	Contribution to Local Funds for Educational Inspectorate	138	-	-				140	-	-
6	Miscellaneous									
	Total Grant II	758	-	-	758	-	-			
					3775	14	5	2458	-	-

Statement II Expenditure from the Municipal Funds (Continued)

	1873-74 Detail of minor Heads			Totals of major Heads			Sanctioned amount		
Grant III Sanitation and Medical Services				3775	14	5	2450	"	"
I Hospitals and Dispensaries	"	"	"						
(a) Establishment	"	"	"						
(b) Medicines and Supplies									
(c) Diet of patients	726	14	"				300	"	"
(d) Sundries and Contingencies									
2 Vaccination									
(a) Establishment	103	7	"				150	"	"
(b) Contingencies	4	9	"						
3 Registration of Births and deaths									
(a) Establishment	"	"	"						
(b) Contingencies	"	"	"						
4 Conservancy									
(a) Establishment	1695	15	3				1872	"	"
(b) Sanitary Service (Cost of Conservan	440	"	"				480	"	"
(c) Cleansing tanks and wells & Drains	"	"	"				150	"	"
(d) Contingencies	64	1	"				74	"	"
Total of Grant III	3034	14	3	3134	14	3			
Grant IV Miscellaneous Municipal purposes									
I Lighting									
(a) Establishment	364	"	8				540	"	"
(b) Contingencies	50	"	"	553	5	11	240	"	"
2 Markets	139	5	3						
(a) Establishment	"	"	"						
(b) Contingencies	"	"	"						
3 Chowltries	"								
(a) Establishment	"	"	"						
(b) Contingencies	"	"	"						
(c) Feeding travellers	"	"	"						
				7364	2	7	6256	"	"

Statement II Expenditure from Municipal Funds (concluded)

	1873-74 Detail of minor Heads			Totals of major Heads			Sanctioned amount		
				7364	2	7	6256	"	"
4 Watering trees and planting avenues	137	"	"	137	"	"	220	"	"
5 Do. Do. Do.							60	"	"
Total Grant IV	690	5	11						
Grant V Supervision and Management									
I Office									
(a) Establishment	816	8	"				864	"	"
(b) Contingencies	196	3	2				56	"	"
2 Miscellaneous	"	"	"				40	"	"
(a)	"	"	"						
(b)	"	"	"						
Total Grant V	1012	11	2	1012	11	2	7496	"	"
Advances recoverable	"	"	"	"	"	"			
Refunds other than of current taxes	"	"	"	"	"	"			
Grand Total Expenditure				8513	13	9			
Balances									
(a) Municipal Funds	"	"	"	10	"	1			
(b) Endowments	"	"	"	"	"	"			
Total				8523	13	10			

Dr Khunachoi
Accountant
Cooly M. C. Office
May 1874

Vice-President
Municipal Commissioners
Cooly

Statement II B Detail of Municipal Establishments

		No.	Salary per Mensem			Salaries per annum			Totals Major Heads		
Grant I	Public works										
	Overseers	"	"	"	"						
	Maistries	1	8	"	"	80	"	"			
	Road coolies	"	"	"	"	"	"	"			
	&c										
	Total	1	8	"	"	80	"	"	80	"	"
Grant II	Education										
I	Training Schools	"	"	"	"	"	"	"			
	Masters	"	"	"	"	"	"	"			
	Clerks	"	"	"	"	"	"	"			
	Servants	"	"	"	"	"	"	"			
	Total	"	"	"	"	"	"	"			
2	Municipal Schools										
	Masters	4	55	"	"	530	"	"			
	Clerks	"	"	"	"	"	"	"			
	Servants	2	9	"	"	90	"	"			
	Total	6	64	"	"	620	"	"	620	"	"
Grant III	Sanitation and Medical Services										
I	Hospitals and Dispensaries	"	"	"	"	"	"	"			
	Medical Subordinates	"	"	"	"	"	"	"			
	Clerks	"	"	"	"	"	"	"			
	Servants	"	"	"	"	"	"	"			
		"	"	"	"	"	"	"			
2	Vaccination										
	Vaccinators	1	10	"	"	103	4	"			
	Peons	"	"	"	"	"	"	"			
	Total	1	10	"	"	103	4	"	103	4	"
3	Registration										
	Registrars	"	"	"	"	"	"	"			
	Peons	"	"	"	"	"	"	"			
	Total	"	"	"	"	"	"	"	803	4	"

Statement II B Details of Municipal Establishments

		No.	Salary per mensem			Salaries per annum			Total major Heads		
4	Conservancy								813	7	11
	Nuisance Inspectors	1	15	-	-	161	9	9			
	Maistries	1	8	8	-	103	4	-			
	Scavengers	12	6	-	-	810	2	1			
	Sweepers	12	5	-	-	621	11	6			
	&c &c	-	-	-	-	-	-	-			
	Total	26	34	8	-	1696	11	3	1696	11	3
Grant IV	Miscellaneous Municipal purposes										
1	Lighting	-	-	-	-						
	Masalgies	2	10	-	-	60	-	-			
	Total	2	10	-	-	60	-	-	60	-	-
2	Markets										
	Superintendants	-	-	-	-						
	Servants	-	-	-	-						
	Total	-	-	-	-	-	-	-	-	-	-
Grant I	Superintendance and Management										
1	Office										
	Manager	1	40	-	-	560	-	-			
	Clerks	1	20	-	-	98	-	-			
	Accountants	-	-	-	-	-	-	-			
	Peons	1	6	-	-	65	-	-			
	Tax-Collectors	1	8	8	-	93	8	-			
	&c &c &c										
		4	74	8	-	816	8	-	816	8	-
	Grand Total								3366	10	3

Wm Shuttleworth
Auditor
Gooty M.C. Office
May 1874

Vice-President
Municipal Commission
Gooty

Statement III Municipality of Gooty

Abstracts of deposits account for the year 1873-74

	Rs	as	ps		Rs	as	ps
Balance brought forward	25	-	-	Credited to Mut. funds	800	-	-
Deposits by appellants	-	-	-	Returned to appellants	-	-	-
do by renters	-	-	-	do to Renters	-	-	-
do by contractors	1140	-	-	do to Contractors	65	-	-
do as Security by Municipal Servants	-	-	-	do to Municipal Servants	-	-	-
Deposited for the Execution of works for which private parties are liable	-	-	-	Work done	-	-	-
Deposits under Sections 55, 76, 79, 122, 143, 149 or Bye-laws	-	-	-	Returned to parties	-	-	-
	-	-	-	Paid to claimants	-	-	-
	-	-	-	Balance	300	-	-
Total	1165	-	-	Total	1165	-	-

Statement IV Municipality of Gooty

Demand, Collection, and Balance Statement for the year 1873-74

Current

	1 Demand assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	5 Total (columns 2, 3, and 4)	Balance	
Rates on Houses	1341 10 -	1286 11 11	- - -	- - -	1280 14 11	90 11 1	JMM
Taxes on Arts	758 - -	696 - -	42 8 -	- - -	738 8 -	19 8 -	
Tolls	3075 - -	3075 - -	- - -	- - -	3075 - -	- - -	
	5204 10 -	5057 11 11	42 8 -	- - -	5094 6 11	110 3 1	JMM

Arrears

	1 Balance of old Balance	2 Arrears of previous years	3 Total Demand	4 Collected	5 Remitted	6 Written off	Totals (columns 4, 5, 6)	Balance
Rates on Houses	- - -	26 15 11	26 15 11	17 14 8	- - -	- - -	17 14 8	29 15 3
Taxes on Arts	- - -	628 - -	628 - -	477 - -	- - -	- - -	477 - -	151 - -
Tolls	- - -	53 5 4	53 5 4	53 5 4	- - -	- - -	53 5 4	- - -
	- - -	708 5 3	708 5 3	540 13 3	- - -	- - -	540 13 3	180 8 3

Wm Shuttleworth
Co Auditor
Gooty M.C. Office
May 1874

Vice-President

Statement II A detail of expenditure on public works estimated to cost Rupees 100 or upwards.

23

No.	Project	Amount of Expenditure			Past Expenditure	Expenditure	Remarks.
(a)	Communications	"	-	-			
1							
2	Petty works and reserve	"	-	-			
	Total	"	-	-			
(b)	Educational	"	-	-			
1							
2							
	Petty works and reserve	"	-	-			
	Total	"	-	"			
(c)	Sanitary and Miscellaneous						
1	Building 4 additional new Latrines	933	6	"			
2							
	Petty Works and reserve						
	Building walls, and digging circular-pits	156	13	"			
	Total	1089	3	"			
	Grand Total	1089	3	"			

Repairs II

No	Project	Amount		
(a)	Communications			
	repairing roads	1748	15	5
(b)				
2	Petty works and reserve	"	-	-
	Total	1748	15	6
(b)	Educational			
1	repairing Mahomedan School	2	"	"
2	Petty works and reserve	"	-	-
	Total	2	"	"
(c)	Sanitation and miscellaneous			
1	Plastering and repairing the Latrines	86	"	"
	Total	86	-	-
	Grand Total	1836	15	5

A. Hamilton
Vice-President
Municipal Committee Sept

Brahmin Shunachee
Assistant Auditor

Incidence of the various Rates and Taxes in the Municipality of Gooty for the year 1873-74

District or place in which levied	Population of place	Description and object of tax	Classes of persons and property upon which levied	Number of persons and tax-payers	Amount of Tax			Incidence of Tax: Per head of Population			Per head of Tax-payers			Act or order under which and date from which levied
Gooty, Bellary District	6033	1 Rates on Houses and buildings at 7 per cent.	Houses & Buildings	1338	1371	10	0	0	3	7	1	0	4	Items Nos 1, 2, 4, 5 and 6 were levied under Act III of 1871 & Government order No. 686 dated the 28th May 1872.
		2 Rates on Lands at 1 anna per cent	Lands	18	18	8	3	0	0	116/2011	1	0	5½	
		3 Tax on Arts, professions &c According to Schedule (B)		282	758	0	0	0	2	0	2	11	0	Item No. 3 under Act No. III of 1871 and Government order No. 1137 dated the 26th August 1872
		4 Tax on Carriages, Horses &c.	Buffaloes, dogs, asses &c.	311	461	8	0	0	1	2	1	7	9	
		5 Fees on the registration of carts	carts	230	230	0	0	0	0	7	1	0	0	
		6 Tolls at half rates named in Schedule (D)	on carriages named therein	0	3075	0	0	-	-	.	.	.	.	

Gooty M.C. office
May 1874

Vice-President

Annual Medical Report of the Civil Dispensary Ghooty for the Year ending 31st March 1874.

	In patients	Out patients.
Remained 31st March 1873	3	20
Admitted in the years 1873-74	75	1356
Total	78	1376
Discharged Cured	62	1303
" Relieved	5	35
" No better	"	"
" Absent	"	5
Died	9	1
Remaining 31st March 1874	2	32
Average daily Sick for the year	4·23	22·66

1. The year under review was an extremely hot one, particularly the months of March, April, and May; the maximum temperature registered in those months was as high as 104° in the shade. The fall of rain has not been so plentiful as the year previous. With the exception of a slight outbreak of Small pox at the Commencement of the official year, the public health has been good.

2. The sanitary conditions of the town is good, but still capable of improvement.

3. During the year 230 Subjects were Vaccinated, out of this number five were unsuccessful, and seven doubtful cases. The result System was introduced in January last, and I am glad to remark that, it is working well — Prior to its introduction the average number Vaccinated per month was 13·3, whereas now the average number is 36·6, or nearly three times as more. If this number could be steadily kept on I dont doubt that, eventually we would be quite free from Small pox. As it is we have had no cases of

of Small Pox this Year (1874); whereas last Year and the one before there were a good many deaths from the disease.

Ghooty
4th April
1874

M. Carrapiett
Assistant Apothecary
in Medical Charge
Civil Dispensary

Annual Medical Report of the Civil Surgeon Secretary Chief Secretary to Govt. Gen'l. dated 31st March 1874.

Rec'd 1/4/74

311

BELLARY COLLECTOR'S OFFICE

No 95

Dated { Bellary / Anagholi } 1874.

From,

and President Municipal Commission

THE COLLECTOR OF

BELLARY

To.

The Chief Secretary to Government

Madras

Sir,

I have the honor to submit my report on the operations of the Municipality of Gooty during the past Official year 1872-73: the estimates for which period received the sanction of Government in their Order No 492 dated 16th April 1873.

2. The Estimate provided for an opening balance of Rs 80 whereas the actual amounted to Rs 1001-3-0 as shewn in the accounts, and to Rs 1026-3-0 according to para 5 of the Auditor's report which accompanies.

The Vice President explains this discrepancy first with regard to the actual being so much in excess of the estimate that the amounts spent under Education, Lighting, Supervision & management were

less

less than the Budget allotments, and to the con-
-tribution of Rs 300 towards Munro's Limit Dis-
-pensary not being paid: while the difference
of Rs 25 between the actual balance as shewn in
the Receipt, and that in the Auditor's Report
is due as explained by the same officer to the
omission of the lighting contractors deposit of
the last Official year from Statement No I
owing to its being shewn in Statement No IV.

3. The decrease in the revenues from
taxe on houses is stated to be "Excessive Estimate"
that in the taxe on arts is attributed to the same
cause - while the decrease of Rs 125 in the income
from Tolls is "unaccountable"

4. From the Statement No I which
accompanies the Report the Vice President
makes the receipts to aggregate Rs 8523.13.10
while the Auditor makes the income to amount
to Rs 7862.10.10. The difference the Vice
President explains by stating that it is due
to the omission by the Auditor of Rs 1026.3.0
pointed out in para 2 from the total receipts
Rs 8888.13.10. There is a difference again
of Rs 365 between this last sum Rs 8888.13.10
which is the amount of the total receipts

of

of the Municipality and the income Rs 85-23
as made out by the Vice President. This difference
is explained to be made up of two sums 300
and 65 the respective deposits of the toll and
lighting contractor which the Vice President
has excluded from his receipts but which
the Auditor has included. It is a matter of
regret that there should be this want of
uniformity as to the principle to be adopted
in exhibiting the receipts of the Municipality.
as a separate form is given in which all the
deposits on account of contracts are exhibited
it is clear that the Vice President is correct
in excluding such deposits as they form no part
of the bangible income of the Municipality and
therefore should be excluded.

5. Precisely the same want of harmony
prevails in the amount of total charges: the
Auditor makes them out to be Rs 7424.1.4
while the Vice President makes them out to be
Rs 8513.13.9. The difference is Rs 1089.12.5
Here again the difference arises from the
want of uniformity alone referred to: the

Auditor

Auditor including while the Vice President has excluded the sum of Rs 1089.12.5 which is the balance after deducting Rs 65 the amount of deposit returned to the Lighting Contractor from Rs 1154.12.5 embezzled by the late Superintendent.

6. I have however pointed out to the Vice President this want of harmony and prescribed the course to be followed in future by himself and the Annual Auditor, and trust that discrepancies (merely apparent) like those pointed out may be avoided hereafter.

7. There is a decrease in all the items of revenue of this Municipality below the estimate which in some cases is explained by the Vice President as "Excessive Estimate" except in the items "Fines" & "Miscellaneous." This shews that the income of the Municipality was over-estimated by Rs 661.11.1

8. It was found necessary to transfer Rs 150 provided in the estimate for making a new road in the town and for building a temporary Mahamedan School towards the erection of 4 latrines at a cost of Rs 933.6.0 while Rs 155.13.0 were spent in constructing deputations for night soil near each latrine. The whole charge on this account amounts to Rs 789.3.0

9. I regret I have occasion to report the delinquency of the late Superintendent in

in charging Rs 1154.12.6 for roads which were never constructed; the charges being supported by forged interpolations in the Proceedings of the Commissioners to the effect that the bills had been passed. The Vice President enters in Statement No. 2 Rs 1748.15.5 on account of repairs of Communications but the actual amount expended on this account is Rs 594.3.0 as stated in para 7 of the Vice Presidents report; thus making the difference of Rs 1154.12.5 already pointed out. The 2d amount should have been entered in Statement No. 2. I have reported separately upon this matter in my letter No. 94 dated the 20th Instant, and therefore I do not notice the subject further than to state that the Vice President is necessarily absent from his head quarters for many months of the year, and that his supervision cannot be so effectual as that of the Vice Presidents of any of the other Municipalities.

10. Allusion has in previous reports been made to the non-transfer of the Munro Civil Dispensary to the management of the Municipality which however contributes to its support. During the year under report a sum of Rs 726.14.0 was

paid

Miscellaneous

paid for this purpose on account of 1871-72 and 1872-73 It has since been discovered that the Commissioners have over-paid Rs 157-13a-9 which the Vice President promises to recover.

11. It was found necessary to change the System by which the Vaccinator was remunerated for his operations in the town. He was at first entertained on a stipend of Rs 10 per mensem. This arrangement continued till November 1873, when it was reduced to 7 Rupees in their Proceedings of 3rd idem owing as is there stated to "the small number of Children vaccinated in the town, and the difference between this (the Apothecary's) register of inspection and the number of Vaccination cases shewn in the Municipal Report for 1872-73." This reduction entailed the condition "that 3 annas be allowed in addition (to his reduced stipend) for each successful case above 15 and a reduction upon the same scale when the number falls below 15" which was therefore to be the minimum of successful operations monthly. Under these circumstances and with contingencies amounting

to

to Rupees 4-9-0 the sum of Rs 108 was spent: the budget allotment was Rupees 150. It was eventually thought necessary from want of funds to abolish the appointment altogether and to have the work done by the Taluq Vaccinator this matter is now under reference to the Superintendent General of Vaccination.

12 Reductions were also made in the Conservancy Establishment of Sweepers and Scavengers. Arrangements were made for carting away the night soil but they were discontinued on sanitary grounds and a cart has since been engaged for this work. Wells containing drinking water have also been cleaned.

13. The Municipality found it necessary to cancel the lighting contract and to undertake the work departmentally. There are 30 lamp posts in the town but this number is considered to be inadequate.

14. The cost of establishment has also been reduced by the entertainment of a Superintendent on a smaller stipend.

15. In para 12 of his report the Vice

President

President explains the discrepancy of Rs 1089-12-5 referred to in para 5 of this report.

16. The Public health is reported not to have been disturbed by any serious out-break of Epidemic disease. There was a small show of Small pox which passed away however without doing any harm.

17. The Auditor's report accompanies: from a little ambiguity in his discription of the system pursued in affording credit to items of Municipal revenue I was obliged to call on him through the Vice President for explanation which is also enclosed.

18. I have thought it necessary to call the attention of the Vice President to the needlessly lengthy report of the Auditor. That there are subjects for comment as to the administration of the revenues of the Municipality is beyond dispute, but I consider that a great portion of what he specifies are debits the merits of which cannot be appreciated either in this office or by Government. It is unnecessary for all practical purposes and I have pointed this out to the Vice President. Most of the discrepancies

-crepancies of the kind pointed out might be embodied in a Memorandum and left in the office for reference without being incorporated in his report.

19. The Vice Presidents report and its enclosures accompany.

20. As the Municipality verged on insolvency the Vice President suggested the expediency of closing it. This step which I recommended did not meet with the approval of Government. Application was next made to the Local Fund Board, Gooty Circle, for aid, but the Board deemed that such an application should come before them through Government. They however in their Order No 930 dated 30th Ultimo directed that advances from Provincial Funds should be made to meet all outstanding liabilities.

21. The further report called for in that order is herewith separately submitted.

I have the honor to be,
Sir,
Your most Obdt Servant
J Master
Collector & President.

Gt. H.C.R. 17.

41

Hind. 1874 1788
~~Rev~~ DEPARTMENT.

BELLARY COLLECTOR'S OFFICE

~~Pres. 29~~ October/74.

Dated 20 Augt/74 No. 95

To,
The Chief Secy to Government

No 1732

Enclosures (3) 1.

Received 24 August/74.

Reporting on the operation of the Gooty Municipality during 1872-73.

C17/10 R29/10

Sd

20 Oct/74 No. 1788.

These papers will now be returned a later report on the state of the Municipality having been considered in G.O. 9/30 Sept/74 No. 1651.

The President's remarks with reference to the Auditor's report are approved; but the discussion of such however for the care and attention which he has devoted to the examination of the ~~...~~ incidentally in accounts submitted for his audit.

17/10 The Auditor's report is too lengthy.

The P. M. C. Gooty

With an Order

of {1874} Madras.
Fwd.

President.
Munc. Comr.
Goaty.

20th Augt. 1874. No. 1788.

Nos. 165-166.

Mj. Municipalities.

annual report on the
rations of this Municipality
1873, forwarded by the
sident with his letter
the 20th August last.
ived, a later report
having been received
G. O. No. 165-1873 Sept. 1874.