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MADRAS RECORD OFFICE.

Government of Madras.

Educational DEPARTMENT.

G.O. No. 2043	Press / Mis.
	61-62
Dated	18

30/31

Not to be folded or roughly handled

CTK

No. 61. 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, 17th October 1874, No. 107 :—

I have the honor to submit my report on the working of the Municipality at Adoni in 1873-74, the estimates for which period received the sanction of Government in their Order, No. 492, dated 16th April 1873. The delay in its submission has arisen from the fact of the accounts having been twice returned for revision.

2. The estimate provided for an income of Rupees 20,238, but the actuals realized Rupees 30,875-0-4. This latter sum, however, it must be remarked, included a balance of Rupees 11,766-15-0 brought forward on the 1st April 1873. The Municipality, however, carries forward to the credit of 1874-75 the large sum of Rupees 9,375-10-11, which remained unutilized, so that, although the Vice-President seems to attribute the increase to an "incorrect estimate," it nevertheless does not appear to be due to that.

3. It must be admitted, however, that there were some additions to the income, which were unexpected, and to which the Vice-President alludes in paragraph 2 of his letter, and which accounts for the items under 3*a* and 3*b*; the fall under 3*c* is ascribed to the evasion of the tax on animals by keeping them beyond municipal limits, while the decrease in the revenue from tolls is due to the absence of competition.

4. On the whole it will be observed that the actuals exceeded the estimate by Rupees 3,275. This, as well as the increments which accrued on some of the items of receipts specified in the previous paragraph, and which were wholly unexpected, and the large balance of Rupees 9,375-10-11 brought forward at the commencement of 1874-75 in lieu of the small balance of Rupees 1,652 provided for in the Budget, as well as the sum of Rupees 300 under 6*a* contributed by the Local Fund Board for the upkeep of their road passing through the Municipality, sufficiently account for the excess.

5. Among those items which the Municipality budgeted for, but which they did not realize, are the annual subscriptions from Messrs. Dymes and Co. of 100 Rupees, and the interest on the funded capital of the Municipality (the item shown as that being for the second half of 1872-73), and the amount realized by the sale of medicines.

6. The Vice-President in paragraph 7 of his letter brings to light a practice which is very objectionable, *viz.*, that of collecting funds on account of *quasi* municipal purposes, and which find no place in the Municipal accounts, though they are credited in the Treasury accounts. This, it may be readily seen, is one of the causes of the discrepancies between the entries in the Municipal and Treasury accounts. I was not aware that so irregular a practice prevailed in this Municipality. As the Vice-President has put a stop to it already, I do not think further action necessary in the matter.

7. In paragraph 14 of his report, the Vice-President refers to another very objectionable practice of undertaking works without sanction, no provision being made for the same in the Budget. The course prescribed by him as that which

should have been followed is the correct one, and he attributes the omission to submit a Supplemental Budget for sanction to "mistake and misapprehension," and to this matter having "escaped their (the Commissioners) notice."

8. It is due to the present Vice-President that he should be absolved from all complicity in such matters, as he did not join the Municipality till late in the year.

9. The Vice-President is not very clear when he states in paragraph 14 that Rupees 2,500 were budgeted for New Works, and Rupees 429 for Repairs, when for New Works Rupees 9,000, and Repairs Rupees 429 have in the margin of paragraph 4 of G.O., dated 16th April last, No. 492, been sanctioned. He probably means that only Rupees 8,232-14-11 of the amount budgeted for New Works, and Rupees 1,174-7-4 in excess of the amount allotted for Repairs, were spent within the year, the total of both amounts being within the sanctioned sums, although the proportion spent on New Works to that spent on Repairs is not the same as budgeted.

10. Grant II. is for educational purposes. The Vice-President writes encouragingly of the progress of Telugu education, but not so of the Mahomedan School. He attributes much of the backwardness of the latter to the want of suitable inspectoral arrangements. The same views were expressed on a former occasion, but it seems to me that too much is expected from School Inspection; the Commissioners themselves might undertake some portion of this work. They are not required to take a class under their own tuition, but they might see that the rules framed by the Educational Department are carried out in their integrity. However, I will take an early opportunity of consulting the Educational Department on this point. The Commission need not establish schools, but they might work on the results system. Provision unfortunately was not made for grants under this system in the year under report, but the mistake has been corrected as regards the current year.

11. Grant III. is in connexion with sanitation. The Civil Dispensary, the Vice-President reports, is working very satisfactorily. Draft rules on which such institutions are to be worked are being framed with reference to G.O., No. 1084, 27th June 1874.

12. Vaccination also appears now to commend itself better to the people. The Vice-President reports 1,395 successful cases in 1,547 operations.

13. The conservancy arrangements appear also to work well. The increase in the actuals is due to the collections raised for scavengering purposes being brought to account, this not having been the practice hitherto.

14. The actuals are twice as much as the estimate for lighting. This is due to more lamps and lamp-stands being purchased. This also is reported as working well.

15. The health of the town is reported to have been good during the year under report. No epidemic broke out.

16. The survey of the town is in progress under the supervision of the Revenue Survey Department.

17. The Auditor's report is enclosed.

18. The statement showing the incidence of the rates and taxes, called for in G.O., No. 822, dated 13th June last, accompanies.

Proceedings of the Madras Government, Financial Department,
5th December 1874.

19. The Vice-President's report is enclosed, and I trust will be approved of by the Government.

20. This large Municipality is working well under Commissioners, the resident portion of whom are exclusively natives.

From C. RAGHAVA ROW, Vice-President of the Municipal Commission, Adoni, to J. H. MASTER, Esq., President of the Municipal Commissions, Bellary, dated Adoni, 18th June 1874, No. 60.

I have the honor to submit, herewith, the statement of receipts and expenditure of the Municipal Fund for the official year 1873-74.

2. The increase in the receipt under 3*a* and 3*b* over the Budget Estimate is due partly to new constructions which came under taxation during the year, and mostly to incorrect estimate of the revenue, which seems to have been much underrated when the Budget was framed.

3. The fall under 3*c* and 3*e* is attributable to the sale of animals by their owners, and to consequent decrease in their number, and to the absence of competition among bidders for the contract of tolls for the first half-year.

4. The increase under 3*f* and 3*g* is due to a greater number of prosecutions under the Municipal byelaws and for nuisances than was anticipated. More attention was paid to the conservancy and cleanliness of the town, and the law was strictly enforced in every case of infringement; hence is the increase under these heads.

5. The fall under 5*a* is due to Messrs. Dymes and Co. withholding their annual subscription of Rupees 100, and to the non-receipt of the year's interest on the funded capital of the Dispensary. The sum of Rupees 125-4-8 entered under receipts is the aggregate of the interest on the funded capital for the second half-year of 1872-73, and the sale proceeds of medicines, as shown in columns 4 and 7 of Statement I.-A. The interest for the year has not as yet been received, though application for it was sent in time.

6. Rupees 300 are entered as receipts under 6*a* "Communications." This was not shown in the estimate, as it was unexpected when the Budget was framed. The Local Board subsequently paid the amount for the upkeep of their road within the municipal limits, and it was spent on it.

7. The receipts under 7*d* and 7*g* were not shown in the Budget. Hitherto, and till after the Budget was despatched, the income and expenditure for private scavenging were not shown in municipal accounts, though in other respects they were treated as municipal transactions. The collections under the head were remitted to the treasury like other municipal money, and they appeared in the Treasury accounts and not in those of the Municipality. This caused much confusion in the adjustment of the Municipal and Treasury accounts, and, therefore, all transactions under private scavenging are now brought to Municipal accounts, and both the receipts and disbursements are shown in the statement herewith submitted.

8. The increase under 7*a* is due to the sale of a greater number of tools than was proposed. All the works were let on contract, and there was no necessity to retain any of the tools, and they were, therefore, disposed of.

9. The receipt under 7*f* was not expected at the time of framing the Budget, and, therefore, does not appear in it.

10. Column 2 of Statement I.-A shows the funded capital of the Dispensary in Government papers and in the Savings Bank; this amount is left untouched as it was reserved for the construction of a new Dispensary, and the current charges were met from the Local Fund contribution and from the Municipal Fund.

11. The Circle Board have liberally promised to contribute half of the cost of a new Dispensary, and paid Rupees 5,500 towards its commencement, an equal amount including the funded capital having been set apart from the Municipal Fund for the purpose. The Commissioners hoped that the work would be commenced within the year, and did not, therefore, touch the amount; but, as the Department of Public Works have delayed framing the estimate, it was not taken up, and the amount remains in reserve for utilization in the current year.

12. The aggregate receipts under all heads in Statement No. I., together with the balance of the previous year, exclusive of the funded capital of the Dispensary, exceeded the estimate by Rupees 9,538-11-9, as detailed in the margin.

	Rs.	A.	P.
Last year's balance	6,163	10	6
Excess collections of the year under report	3,375	1	3
Total ...	9,538	11	9

13. This whole amount was spent within the year on roads, latrines, lighting, and other works of importance and urgency, for which very scanty and inadequate provision was made in the Budget.

14. Rupees 2,500 for New Works and Rupees 429 for Repairs were budgeted, but Rupees 8,232-14-11 for the former and Rupees 1,174-7-4 for the latter, exclusive of the establishment shown under 3 in Grant I., were spent within the year, and the particulars of this expenditure are detailed in Statement II.-A. These works were very urgently needed, but their necessity was not explained in the Budget, as, at the time of framing it, the Commissioners did not foresee that they would be in possession of a large balance for them.

The proper course would have been to submit a Supplemental Budget for these works, but, through mistake and misapprehension, it seems to have escaped their notice.

I joined the Municipality in the latter part of the year, and I had little time to go into the accounts and to submit one before its close.

15. *Grant* II.—Nearly the whole amount of the estimate was spent on schools, and their progress was satisfactory. Both the Telugu and Mahomedan Schools were located side by side in one hall, in the old Taluq Cutcherry made over to us for the purpose, but it was found very inconvenient to keep them so, and, therefore, Rupees 191-12-0 were spent to put the eastern hall of the building in thorough repair, and the Mahomedan School was removed to it. The average daily attendance of the boys in the Telugu School was 193, and in the Mahomedan, seventy-nine. They are taught gratis, and no fees are collected from them. The services of most of the old incompetent Telugu teachers have been dispensed with, and, under the new staff of masters, that school is showing a good progress. The Mahomedan School is far below the mark, and the Deputy-Inspector

of Schools has suggested its abolition as the Government have established and maintain one in the town. The want of proper inspection and supervision seems to be its cause. No separate agency is employed to inspect these schools, and the present one is unable to do it. If the Circle Board employ such agency, the Mahomedan Schools would, doubtless, progress favorably under its supervision and check, which the Municipality may also secure at a little expense. However, as we had not given a fair trial to this Mahomedan School, which came under our supervision only a year ago, the Commissioners resolve to watch its progress for a time, to come to a resolution either for continuing or abolishing it.

16. No grants were made on the result system, and no amount was budgeted for them. This proved to be a mistake, and it was corrected in the current year's Budget, and an adequate provision was made for it.

17. *Grant* III.—The report of the Hospital Assistant in charge of the Dispensary is herein enclosed. Its working is very satisfactory, and the number of in and out patients are in the increase over the preceding years. The year was very healthy, but from scanty fall of rain the public experienced great distress for water at its close, but the Commissioners spared no pains to alleviate it by clearing and silting out the wells both in and around the town.

18. The actual expenditure is below the estimate, but the furniture ordered from Madras was not received and paid for till after the close of the year; this and the actual expenditure approach the estimate.

19. The expenditure under "Vaccination" has greatly exceeded the estimate, and this is due to the large number of cases vaccinated during the year under the result system than was expected.

The Commissioners took a lively interest in it, and, aided by the inducement of that system, succeeded in inducing the people to submit to vaccination. The number of cases vaccinated was 1,547; of these, 1,395 were successful, fifty-one unsuccessful, and eleven unknown.

20. The registration of births and deaths was well attended to.

21. The Conservancy Department worked satisfactorily during the year; the sanitation of the town was well attended to, and the streets were kept clean, and a sufficient number of scavengers were employed for the purpose under the supervision of three peons and an Inspector. The sweepings and other rubbish were daily removed in municipal carts and on buffaloes employed for it. The public and private latrines are daily cleaned, and their contents carted for burial at a long distance from the town.

The daily cleaning of these latrines was well attended to and supervised by the Commissioners, and the public resort to them freely and appreciate their usefulness.

22. As explained in the foregoing seventh paragraph, the cost of private scavenging did not appear in the Budget; but, as it has now been brought to account and added to the actual estimated charges, the expenditure under "Conservancy" seems to exceed the estimate. The constant repair of the carts and excavations for dung-pits, and the purchase of two carts and a bullock, made within the year, also added to the increase in the expenditure.

23. *Grant* IV.—The cost of lighting is considerably in excess of the estimate; twenty-three iron lamp-posts and as many lanterns were purchased, and the lighting of the town was greatly improved; this, added to the current charges for oil, &c., led to the increase in the expenditure.

24. The avenue trees, consisting of the Casuarinas, are in excellent condition, and the Nim is planted between them and thrive well. The watering of these trees is carefully attended to.

25. *Grant* V.—The expenditure is a little above the estimate, and this is due to the purchase of toll-boards, and to payments made for articles and stationery purchased in the previous year.

26. The accounts of the year have been audited by Mr. Erskine, Permanent Way Inspector in the employ of the Railway Company, and one unconnected with the Commission. His report is herein enclosed, and due attention will be paid to his suggestions in paragraphs 4 and 5. The advance system deprecated by him has been put a stop to.

27. The Revenue Survey Department has commenced the survey of the town, and is progressing rapidly with it.

28. The statement showing the incidence of various rates and taxes, required by Government in their Order, No. 822, of the 12th June last, is herewith submitted.

From Mr. A. ERSKINE, Auditor of the Municipal Accounts, Adoni, to G. RAGHAVA ROW, Vice-President of the Municipal Commission, Adoni, dated Adoni, 6th October 1874.

ABSTRACT.—Submitting report of the accounts of the Adoni Municipality for the official year 1873-74.

No. 62. ORDER THEREON, 5th December 1874, No. 2042.

In reporting on the working of the Adoni Municipality for the year 1873-74, the Vice-President alludes to an irregular practice previously prevailing, of showing transactions on account of private scavenging in the deposit account only, and reports that this was remedied in the year under report. From the entries under "Balance brought forward" in Statement I., the entry of Rupees 1,117-7-3 as "Deposits returned" in Statement II., and the entries in Statement III., it would appear that in making the adjustment some confusion has arisen with reference to the *bonâ fide* "deposits" which should appear in Statement III. only, and not in Statements I. and II. The effect of this confusion is that the actual opening and closing balances of the Municipal Funds cannot be clearly ascertained. The President will submit revised statements at an early date taking care that Statement III. is correctly prepared, and that the transactions therein shown are eliminated from Statements I. and II. The sum of Rupees 1,944, which it is proposed to give from Municipal Funds as a contribution towards the Dispensary building, should not be shown as a portion of the Dispensary balance for the year 1873-74, as is done in Statement I.-A. It should remain with Municipal Funds until expended, when the amount of the municipal contribution will be represented by the deficit balance in Column 12 of Statement I.-A.

2. The annexed abstract shows the receipts and expenditure of the Municipality exclusive of balances. As the actual receipts exceeded the expenditure by Rupees 3,130, it appears that the closing balance (whatever it may have been) exceeded the opening balance by Rupees 3,130. It must be remarked, however, that the existence of the bulk of the balance including the whole of the increase is due to non-expenditure of Endowment Funds on the new Dispensary building:—

RECEIPTS.

	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Assignment by Government..	...	88
Rate on Houses, &c.	4,000	4,603
Tax on Arts, &c.	4,000	5,628
Tax on Vehicles	1,800	1,527
Registration of Carts	500	533
Tolls	2,800	2,630
Fees	160	293
Fines	200	311
Endowments, &c.	326	125
Contribution from Local Funds	6,362	6,664
Miscellaneous	90	1,083
Advances recovered	...	28
Total ...	20,238	23,513

CHARGES.

	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Grant I.		
New Works—		
Communications... ... } Sanitary and Miscellaneous ... ... }	9,000	2,260 / 5,972
Repairs—		
Communications		843
Educational ... ... } Sanitary and Miscellaneous... ... ... }	429	192 / 140
Other items	100	222
Grant II.—		
Municipal Schools	932	924
Contribution to Local Funds for Inspection	138	138
Grant III.—		
Hospitals	1,724	1,530
Vaccination	250	369
Registration of Births and Deaths	120	120
Conservancy	2,764	3,558
Grant IV.—		
Lighting	720	1,464
Other Miscellaneous purposes	300	321
Grant V.—		
Office Establishment ... } Miscellaneous ... ... }	2,109	2,296 / 5
Advances recoverable ...	...	29
Total ...	18,586	20,383

3. As above remarked, the income exceeded the estimate by Rupees 3,275, of which Rupees 1,628 came from "Tax on Arts," &c., owing apparently to an under estimate. The other items of receipts call for no remarks in detail. The Demand, Collection and Balance Statement is very satisfactory. The expenditure amounted to Rupees 20,383 against an estimate of Rupees 18,586. The Budget allotment for New Works amounted to Rupees 9,000, inclusive of a sum of Rupees 6,500 for the new Dispensary, of which no portion was spent. The allotment of Rupees 2,500 for other New Works was exceeded by Rupees 5,732, chiefly on sanitary

works such as latrines, &c., as money was available and the works were urgently needed. The present Vice-President explains that the failure to submit a Supplemental Budget before taking the works in hand was due to a misapprehension before he joined the Commission.

4. The allotment for Education was fully utilized with the exception of a few rupees, and it is reported that under the new staff of masters the Telugu School is progressing favorably. The Government desire to have the opinion of the Educational Officers on the present state of the school with reference to the letter from the Director of Public Instruction, dated 18th December 1873, No. 2519. The Director should also give his views regarding the necessity of both a Government and a Municipal School for Mahomedans at Adoni, as the Deputy-Inspector of Schools seems to think the retention of the latter unnecessary. The Dispensary appears to have worked satisfactorily, but a copy of the Medical Officer's report should have been forwarded by the President. The large number of persons vaccinated was satisfactory, but the cost appears to have been as high as Rupee 0-4-1 per operation. The cost is very much less in many other Municipalities, and the Commissioners should give the question their early attention.

5. The Government agree with the President in considering that the Municipality is working well " under Commissioners the resident portion of whom are exclusively natives."

(True Extract.)

Acting Chief Secretary.

To the President of the Municipal Commission, Adoni.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Boards, Bellary District.

(11) 6

No. 66.

Adoni Municipal office.
18th June 1874.

From.

C. Raghava Row
Vice President.
A. M. Commission.

To.

J. H. Master Esqr.
Collector & Exofficio President
A. M. Commission
Bellary —

Sir,

I have the honor to submit herewith the Statement of receipts and expenditure of the Municipal funds for the official Year 1873-74.

2. The increase on the receipts under 3(a) and 3(b) over the budget estimate is due partly to new Constructions which came under taxation during the Year. and Mostly to incorrect estimate of the revenue which seems to have been much under-rated when the budget was framed.

3. The fall under (3 C) and (3 E) is attributable to the Sale of animals by their owners, and to

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Govt. of India 1874 No. 1113 dated 5th

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Adoni
&c., &c.,

Dated December, 5th.
Rec'd.

G.O., 5th December 1874, No. 2042.

DECEMBER.
Nos. 61-62.

Adoni Municipality.—The annual report on the working of this Municipality during 1873-74, reviewed.

to consequent decrease in their numbers; and to the absence of competition among bidders for the contract of tolls for the 1st half year.

The increase under 3(f) and 3(g) is due to greater number of prosecutions under the Municipal bye laws and for nuisances than was anticipated. More attention was paid to the conservancy and cleanliness of the town and the Law was strictly enforced in every case of infringements: Hence the increase under these heads.

The fall under 5(a) is due to Messrs Dymes & Co withholding their annual subscription of Rs 100, and to the non-receipt of the year's interest on the funded capital of the dispensary. The sum of Rs 125-4-8 entered under receipts, is the aggregate of the interest on the funded capital for the 2nd half year of 1872-73 and the sale proceeds of Medicines, as shown in columns 6 & 7 of Statement IA. The interest for the year has not as yet been received though application for it was sent in time.

Rupees 200 are entered as receipts under 6(a) "Communications". This was not shown in the estimate, as it was unexpected when the budget was framed. The Local Board subsequently paid the amount for the upkeep of their road within the Municipal limits and it was spent on it.

7. The receipts under 7(d) and 7(g) were not shown in the budget. Hitherto and till after the budget was despatched, the income and expenditure for private scavenging were not shown in Municipal accounts, though in other respects they were treated as Municipal transactions. The collections under the heads were remitted to the Treasury like other Municipal money, and they appeared in the Treasury accounts and not in those of the Municipality. This caused much confusion in the adjustment of the Municipal and Treasury accounts and therefore all transactions under private scavenging are now brought to Municipal accounts and both the receipts and disbursements are shown in the Statement herewith submitted.

8. The increase under 7(e) is due to the sale of a greater number of tools than was proposed. All the works were let on contract and there was no necessity to retain any of the tools, and they were therefore disposed of.

9. The receipt under 7(f) was not expected at the time of framing the budget and therefore does not appear in it.

10. Column 2 of Statement IA shows the



by side in one hall, in the old Taluq Cutcherry Made over to us for the purpose. but it was found very inconvenient to keep them so, and therefore Rs 191. 12. were spent to put the eastern hall of the building in thorough repair, and the Mohamedan School was removed to it. The average daily attendance of the boys in the Telugu School was 193 and in Mahamedan 79.

They are taught gratis, and no fees are collected from them. The services of most of the old incompitent Telugu teachers have been dispensed with, and under the new Staff of Masters, that School is showing a good progress. The Mahomedan School is far below the mark, and the Deputy Inspector of Schools has suggested its abolition as the Government have established and Maintain one in the town. The want of proper inspection and supervision seems to be its cause. No separate agency is employed to inspect these Schools and the present one is unable to do it. If the Circle Board employ such agency, the Mahomedan Schools would doubtless progress favorably under its supervision and check, which the Municipality may also secure at a little expence. Hitherto as we had not

not (17) quite a fair trial to the Mahomedan School which came under our supervision only a year ago; the Commissioners resolved to watch its progress for a time & to come to a resolution either for Continuing or abolishing it.

16. No grants were made on the result system and no amount was budgetted for them. This proved to be a mistake and it was Corrected in the Current years budget and an adequate provision was made for it.

17. Grant III The report of the Hospital Assistant in charge of the Dispensary is herein enclosed. Its working is very Satisfactory and the number of in and out patients are in the increase over the preceding years. The year was very healthy, but from scanty fall of rain the Public experienced great distress for water at its close, but the Commissioners spared no pains to alleviate it by clearing and sinking out the wells both in and around the town.

18. The actual expenditure is below the estimate, but the furniture ordered from Madras was not received and paid for till after the close of the year: there was the

actual

actual expenditure approach the estimate.

19. The expenditure under "Vaccination" has greatly exceeded the estimate and this is due to the large number of cases vaccinated during the year under the result system than was expected.

The Commissioners took a lively interest in it, and aided by the inducement of that system, succeeded in inducing the people to submit to Vaccination. The number of cases vaccinated was 1547, of these 1395 were successful, 51 unsuccessful and 11 unknown.

20. The registration of births & deaths was well attended to.

21. The Conservancy Department worked satisfactorily during the year: the Sanitation of town was well attended to and the Streets were kept clean and a sufficient number of Scavengers were employed for the purpose under the Supervision of 3 peons and an Inspector. The sweepings and other rubbish were daily removed in Municipal carts and on Buffaloes employed for it. The public and private latrines are daily cleaned and their contents carted for burial at a long distance from the town.

The daily cleaning of these latrines was

well attended to, and supervised by the Commissioners and the public resort to them freely and appreciate their usefulness.

22. As explained in the foregoing 7th para, the cost of Private Scavenging did not appear in the budget, but as it has now been brought to account and added to the actual estimate charges, the expenditure under "Conservancy" seems to exceed the estimate. The constant repair of the Carts and excavations for dust pits, and the purchase of 2 carts and a bullock made another item of expenditure also added to the increase in the expenditure.

23. Grant-III. The cost of lighting is Considerably in excess of the estimate: 23 iron lamp posts and as many lanterns were purchased and the lighting of the town was greatly improved: these added to the Current Charges for oil &c. lead to the increase in the expenditure.

24. The avenue trees, consisting of the Casuarinas are in excellent Condition and the Neem is planted between them and thrive well. The watering of these trees is carefully attended to.

25. Grant-V. The expenditure, is a little above

above the Estimate and there is due to the purchase of toll boards and payments made for articles and Stationery purchased in the previous Years.

26. The accounts of the year, have been audited by Mr. Erskine, permanent way Inspector in the employ of the Railway Company, and one connected with the Commission. His report is herein enclosed and due attention will be paid to his suggestions in paras 4 & 5. The advance System deprecated by him has been put a stop to.

27. The Revenue Survey Department, has commenced the Survey of the town and is progressing rapidly with it.

28. The statement shewing the incidence of various rates and taxes, required by Government in their Order No. 822 of 12th June last, is herewith submitted.

I have the honor to be
Sir
Your most obt. Servant
C. Rebeiro
Vice President
A. M. C.

but the voucher does not bear the signature of the paying Sub-Committee nor yet of any one of the Commissioners to show that the bill had been formally passed for payment: In this instance the preceding has been irregular which has therefore called for a special remark.

4. The system of giving advances appears to be fully carried out in the Municipality, in my opinion I consider this objectional, as the Municipality will likely suffer a loss from the continuance of such a practice, besides making the work of auditing the accounts very laborious. In other Departments, as far as I know the system is entirely abolished for the same reasons, and if the Municipality will discontinue the practice, it will, I think, be of great benefit to them.

5. The paper covered books used at present as records of the office, should at once be replaced by strongly bound books, these should all have their pages numbered, and the last page of each book signed by one of the Commissioners specially appointed for that purpose or by the Vice President, before they are given for use in the office, as in the present

State of the books a sheet or two can be eventually removed and replaced by others without detection.

6. The daily entries in the cash book, Cash remittance, and other Collection books should be carefully examined and initialled at the close of every day by the Superintendent or Manager in charge of the office; this practice I have noticed is very irregularly carried out.

7. The following is a statement showing the actual receipts only from various sources for the year 1873-74.

By Road cess	132. 11. 1
" House tax	4470. 10. 11.
" Trade tax	5628. " "
" Animals & vehicles	1527. " "
" Registration of Carts	533. 1. "
" Tolls	2630. " "
" Warrant fees	60. 13. "
" Magisterial fines	310. 12. "
" Contribution from Local Funds for Dispensary	364. " "
" " for Roads	300 " "
" Dangerous & offensive trade tax	88 " "
" Butchers' shop rent	50-6 "
" Cart stand rent	140 " "
	22235-6-0

Carried over.

Brought forward	22235. 6. 0
By Slaughter house Rent	6. 5. 0
" Sale of Manure	17. 0. 0
" Latter found free	87. 14. 6
" Sale of Medicines	45. 4. 3
" Interest on funded capital allotted to Civil Dispensary	80. 0. 0
" Sale of Materials, Tools, & Plants	21. 13. 0
" Sale of Lands	16. 2. 0
" Recoveries under various heads	59. 16. 0
" Collection on private services	910. 5. 9
" Deposits from Private Parties	36. 0. 0
Total of actual Receipts	23513. 1. 3
Add balance at the end of the official year 1872-73	1116. 15. 0
Total Cash in the year 1873-74	35280. 0. 3
Deduct Civil Dispensary fund	4404. 15. 11
	30875. 0. 4

8 M. From the above it will be seen that the total receipts for the year, amount to Rupees 23,513. 1. 3. which is in excess of the Collections of the previous year 1872-73 by Rupees 6322. 15. 11, going into details I find that the excess is chiefly due to the Contributions granted by the Royal Fund for the building of the Dispensary at Adoni. In other respects the Collections have been a little under the mark to that of the previous year; except in the Trade tax the increase has has

been Considerable nearly to the amount of 1300 Rupees. There has also been a Collection of Rupees 1210. 5. 9 from two new sources viz 300 Rupees Royal Fund Contribution for roads, & Rs 910. 5. 9 private services, these go to fill up the decrease in the other items of Taxation.

9. The expenditure for year 1873-74 under the various heads are as follows.

New Works	8232-14-11
Repairs	1174-7-0
Establishment	218. 7. 11
Tools & Plants	3. 7. 0
Schools	1062-4-5
Hospitals	1529-13-5
Vaccination	369-3-4
Registration of Births & Deaths	120-0-0
Conservancy	3012-9-7
Lighting	1464: 2-11
Avenues	320. 11-3
Offices	2295-12-7
Beat of Tom tom	5. 8-6
Advances	29. 6-0
Private Scavengers	555-1-4
Deposits returned	1117-7-3
Carried over	21501. 5. 5

Brought forward ——— 21.18.6.5

Add balance on the evening of the 31st March 1874 ——— 1377.10.10

Deduct funded capital after Civil Dispensary ——— 4404.15.11

9578.10.11.

Total Rupees 30875.2.4

10. The expenditure in the official year 1873-74 is Rupees 10.440-12-1 in excess of last year, this is owing to excess in almost every item of expenditure but the largest amounts being attributable to the following ———

New Works 6294.6.2, Repairs 923.15.11, Hospitals 443.8.5, Lighting 231.6.11, Offices 188.11.3, making a total of 8132.0.8 and other items of small excesses amount to Rs 732.13.4, adding to these expenditures newly occurred in 1873-74 Rs 559.15.4 and Rs 1117.7.3 deposits returned making in all a total of the excesses amounting to Rupees 10442.4.7 deducting Rs 1.8.6 which is a decrease in the items of Sea Customs for the official year 1873-74 gives the exact amount of increased expenditure in the official year as shown above viz Rs 10440.12.1. ———

The particulars of cash balances of Rupees ——— 13778.10.10.

29

Cash in the Aden Treasury 9296.14.6

Do in the Savings Bank and Government papers ——— 4404.15.11

Do in the Superintendents hands as per Contingent Book on the 31st March 1874 ——— 30.4.2

13732.2.7

Out Standings ——— 46.8.3

13778.10.10

11. Balances of Cash on the evening of the 31st March 1874 is Rupees Thirteen thousand Seven hundred and Seventy eight, annas ten & pies two only.

I have the honor to be
Sir
Your most obt Servant.
A. Rustomjee
Annual Auditor.

Aden.
6th October 1874.

Bx 2201/74

Statement I Revenues & Receipts of the Municipal Funds of the town of Adoni during the official year 1873-74

	1873-74 Details of (Minor heads)	1873-74 Totals of (Major heads)	Budget Allotment
1 Balance of last year brought forward			
(a) Municipal Fund			
Balance according to Municipal account	10549 79		
Deposits not included in Municipal accounts but entered in Treasury account	1217 73		
		11766 15 0	
In Treasury	6659-2-7		
Funded Capital of the Dispensary	4404-15-11		
	11064-2-6		
Amount in hand	702 12 6		
	11766-15-0		
Deduct Funded capital of the Civil Dispensary	4404 15 11		
Net Balance	7361 151		
2 Assignments & allotments by Government			
(a) Surplus Pound Funds	87146		
(b) Ferry Rents	" "		
(c) Fishery Rents	" "		
(d) State Contributions	" "	87146 ✓	

3 Rates & Taxes	Arrears	Current		
(a) Rents on houses (See 40)	12 15 0	4590 7 0	4603 6 0 ✓	4000 0 0
(b) Taxes on carts (See 37)	16 8 0	5611 8 0	5628 0 0 ✓	4000 0 0
(c) Taxes on Vehicles & Animals (See 63)	" " "	1527 0 0	1527 0 0 ✓	1800 0 0
(d) Registration of carts (See 73)	" " "	533 1 0	533 1 0 ✓	500 0 0
(e) Tolls (See 77)	" " "	2630 0 0	2630 0 0 ✓	2800 0 0
(f) Fees Sections 106, 123, 125, 130, 131 136 & Bye-laws & Schedule A	" " "	293 24	293 24	160 0 0
(g) Magisterial fines	" " "	310 12 0	310 12 0 ✓	200 0 0
		15525 5 4	15525 5 4	13460 0 0

Statement I Revenues & Receipts of the Municipal Funds &c (Continued)

	1873-74 Details of (Minor heads)	1873-74 Totals of (Major heads)	Budget Allotment
4 Fees in Schools & Training Institutions			
5 Endowments & Yearly contributions & Donations			
(a) Hospitals	1254 8		326 0 0
(b) Charities	" "		
(c) Educational	" "		
(d) Miscellaneous	" "	1254 8	
6 Contributions from Local Funds			
(a) For Public Works			
Communications	300 0 0		
School Buildings	" "	300 0 0	
(b) Educational	" "		
For Training Schools	" "		
(c) Miscellaneous	" "		
Hospitals	6364 0 0	6364 0 0	6362 0 0
7 Miscellaneous			
(a) Rents of Municipal Markets	506 ✓		50 0 0
(b) Rents & fees in Municipal Slaughter Houses	" "		
(c) Sale of Sweepings (See 98)	17 0 0 ✓		30 0 0
(d) Private Scavenging	910 59 ✓		
(e) Sale of Materials, Tools & plants	36 15 0		10 0 0
(f) Fines	32 0 0		
(g) Deposit of Private Notices	36 0 0	1082 109	
	7871 155	7871 155	6772

Statement I Revenues & Receipts of the Municipal Council &c
(continued)

		1873-74 Details of Total of Budget (Second List)	Budget (Second List)	Allotment
8	Advances recovered		2714-0	2714-0
	Total Receipts		30875-4	30875-4
			20238-0	

Note to Statement I

1 House & land rates are levied at Rs 6-0-0 per cent
2 Taxes on arts &c are at the Maximum B Schedule rates under clauses 1 & 8
3 Taxes on vehicles are levied at C Schedule Maximum rates
4 Carts are registered at Rs 2-0-0 a year
5 Tolls are levied at half the D Schedule rates
6 License fees are at the rates sanctioned in G.O. No 1398 dated 11th November 1868, and No 1072 dated 25th August 1870

Adoni. M. Office
26th September 1874.

A. Erskine
Auditor.

Vice President
A.M.C

Statement IA Expenditure charged to the Municipal Council during the year 1873-74 as compared with the Budget Estimate

No	Names of Institutions	Amount of Budget Estimate	Charged Establishment	Allotted for Petty Works	Charged Establishment IIA	Establishment	Salaries	Remarks
1	Hospitals & Dispensaries	4419/11	4648/4	1529/13-5			1944-1 * 6903-7-4	13
2	Amount of pundole Cultivated							
3	Salaries							
4	Interest on Advances of Lands							
5	Allotted for Petty Contingencies							
6	Contingencies & Conservancy Establishment							
7	Establishment of Municipal Council							
8	Total (Columns 3-7)							
9	Charged for Establishment							
10	Allotted for Petty Works							
11	Establishment IIA							
12	Salaries							
13	Remarks							

* If these Rs 15 are in the Hospitals & Dispensaries

Adoni. Municipal Office
25th September 1874

A. Erskine
Auditor

Vice President
A.M.C

Statement II. Expenditure from the Municipal Fund of the town of Adoni for the Official year 1873-74

	1873-74 Details of (Minor heads)	Totals of (Major heads)	Budget Allotments
Grant I Public Works			
1 New works			
(a) Communications	2260 7 8		
(b) Educational	" " "		
(c) Sanitary & Miscellaneous	5972 7 3	8232 14 11	9000 " "
2 Repairs			
(a) Communications	842 12 2		
(b) Educational	191 12 0		
(c) Sanitary & Miscellaneous	139 14 10	1174 7 "	
3 Establishment	2187 11		
4 Tools & Plants & Contingencies	37 "	2211 4 11	
5 Contributions to Local Funds	" " "	1396 5 11	529 " "
Total Grant I		9629 4 10	9629 4 10 9529 " "
Grant II Education			
1 Training Schools			
(a) Establishment			
(b) Contingencies			
2 Municipal Schools			
(a) Establishment	852 11 9		
(b) Contingencies	71 8 8	924 4 5	932 " "
3 Result. Grants	" " "	" " "	
4 Contribution to Local Funds for Educational Inspection	138 " "	138 " "	138 " "
Total Grant II		1062 4 5	1062 4 5 1070 " "

Statement II Expenditure from the Municipal Fund &c

(continued)

	1873-74 Details of (Minor heads)	Totals of (Major heads)	Budget Allotments
Grant III Sanitation & Medical Service			
Hospitals & Dispensaries			
(a) Establishment	826 7 3		
(b) Medicines & Supplies	449 12 2		
(c) Diet of patients	132 5 8		
(d) Sundries & Contingencies	121 4 4	1529 13 5	1724 " "
Vaccination			
(a) Establishment	321 9 4		
(b) Contingencies	47 10 "	369 3 4	250 " "
Registration of Births & Deaths			
(a) Establishment	120 " "		
(b) Contingencies	" " "	120 " "	120 " "
Conservancy			
(a) Establishment	2041 " 8		
(b) Sanitary Service & Cost of Conservancy Carts &c	598 8 5		
(c) Cleaning of tanks, wells & drains	82 14 "		
(d) Contingencies	250 2 6		
(e) Cart-Stand rent	30 " "		
(f) Private Scavenging	555 4 4	3557 10 11	2764 " "
Total Grant III		5576 11 8	5576 11 8 4858 " "
Grant IV Miscellaneous Municipal Purposes			
1 Lighting			
(a) Establishment	115 8 10		
(b) Contingencies, oil with tumblers &c	1348 10 1	1464 2 11	720 " "
2 Markets	" " "		
3 Choultries	" " "		

Statement II Expenditure from the Municipal Fund &c

(Continued)

	1873-74 Details of (Rupees)	1873-74 Totals of (Rupees)	Budget Allotment
4 Watering Trees & Planting Avenues			
(a) Establishment			
3 Men @ Rs 6 per Mensem each		216 00	
(b) Contingencies, such as purchasing, Carts, Casks, Bullock, including fencing &c	104 11 3		
(c) Planting trees		320 11 3	300 00
Total Grant IV		1784 14 2 1784 14 2	1020 00
Grant V Supervision & Management			
1 Office			
(a) Establishment		1725 8 2	
(b) Contingencies		570 3 11 2295 12 7	2094 00
2 Miscellaneous			
(a) Boat of Tom-Tom		5 8 6 5 8 6	15 00
Total Grant V		2301 5 1 2301 5 1	2109 00
Deposits returned		1117 7 3	
Advances Recoverable		29 6 00	
Refunds other than of Current Taxes		00 00 1146 13 3	00 00
Grand total of Expenditure		21501 5 5 21501 5 5	18586 00
Balance			
(a) Municipal Funds		2470 3 7	
(b) Endowments		6903 7 4	
Total Balances		9373 10 11 9373 10 11	00 00

Of this Rs 6580-0-1 Contribution for the building
323-7-3 Floating Balance to be spent on Medicines & furniture

Statement II A Details of Allotment for expenditure on Public Works estimated to cost Rs 100 & upwards

Part I New works

No	Project	Amount Past Estimate	Expenditure Past Expenditure	Expenditure in 1873-74	Remarks
(a)	Communications				
1	Gooty Road with 4 Masonry Tunnels	00 00	10341 09	1452 5 00	
2	Kilchipat Road	00 00	00 00	327 11 11	
3	A piece of Road leading to Municipal office	00 00	00 00	60 4 7	
4	Vincaniacary Road	00 00	00 00	127 15 6	
5	Removing boulders	00 00	00 00	34 11 9	
6	Two pathways leading to the Latrine near Govt School	00 00	00 00	125 7 00	
7	Railway-feeder Road	00 00	00 00	132 00 00	
	Total	00 00	10341 09	2260 7 8	
	Sanitary & Miscellaneous				
1	1 Male Latrine, 2 Female Latrines	2500 00	14321 3 10	5849 14 6	
2	Erection of Bullock shed	00 00	00 00	122 8 9	
	Total	2500 00	14321 3 10	5972 7 3	
	Grand Total	2500 00	24678 7 8	8232 14 11	

Part II Repairs

No	Project	Grant	Expenditure
(a)	Communications		
1	3 Principal Streets & Several lanes	200 00	842 12 2
	Total	200 00	842 12 2
(b)	Educational		
1	Repairing Municipal School	129 00	191 12 00
	Total	129 00	191 12 00
(c)	Sanitary & Miscellaneous		
	Latrines	100 00	138 12 10
	Dispensary	00 00	1 2 00
	Total	100 00	139 14 10
	Grand Total	429 00	1174 7 00

Statement A II B Detail of Municipal Establishment.

	No	Salary per Mensem	Salaries per Annum	Total (Major heads)
Grant I Public Works				
Maistry	1	" "	218 7 11	
Total	1	" " "	218 7 11	218 7 11
Grant II Educational				
1 Training Schools				
Total				
2 Municipal Schools				
Masters	6	76 "	246 4 7	
Peon	1	4 "	6 7 2	
Total	7	80 " "	852 11 9	852 11 9
Grant III Sanitation & Medicle Servic				
1 Hospitals & Dispensaries				
Medicle Subordinate	1	40 "	480 " "	
Servants	5	28 "	346 7 3	
Total	6	68 "	826 7 3	826 7 3
2 Vaccination or results System				
Vaccinator	1	Result System	321 9 4	321 9 4
3 Registration of Births & Deaths				
Registrar	1	10 " "	120 " "	
Total	1	10 " "	120 " "	120 " "

Statement II B Detail of Municipal Establishment (continued) (4)

	No	Salary per Mensem	Salaries per Annum	Total (Major heads)
Grant III Sanitation (continued)				
4 Conservancy				
Nuisance Inspector	1	35 " "	316 10 "	
Peons	3	18 " "	216 " "	
Sweepers	14	70 " "	825 13 11	
Municipal Toties	6	48 " "	544 15 "	
Private toties	11	88 " "	555 1 4	
Rubbish Cart driver	1	6 " "	72 " "	
Watch on drinking wells	2	6 " "	65 9 9	
Total	38	271 " "	2596 2 "	2596 2 "
Grant IV Miscellaneous Municipal Purposes				
1 Lighting				
Lightors	2	10 " "	115 8 10	115 8 10
2 Avenue Establishment				
3 Mens @ Rs 6 per Mensem	3	18 " "	216 " "	
Total	3	18 " "	216 " "	216 " "
Grant V Supervision & Management				
1 Office				
Manager	1	80 " "	780 2 9	
Clerk	1	20 " "	212 14 7	
Accountant	1	15 " "	175 " "	
Peons	2	12 " "	139 6 6	
Tax collectors	3	35 " "	418 6 10	
Total	8	162 " "	1725 8	1725 8 8

Establishment Rs 216- " "
Contingencies Vide 4B in Grant IV 104-11-3
320-11-3

Statement III Municipality of Adoni

Abstract of Deposits account for the year 1873-74

Balance brought forward	1235 7 3	Credited to Municipal Funds	" " "
Deposits by appellants	" " "	Returned to Appellants	" " "
" by Renters	" " "	to Renters	" " "
" by Contractors	585 " "	to Contractors	1585 " "
" as Security by	" " "	Works done	117 7 3
Municipal Servants	" " "	Returned to parties	" " "
Deposits for the execution of works for which private parties are liable	18 " "	Paid to claimants	" " "
Funds Collected for paying private debts held in deposit	" " "	Total	1702 7 3
Deposits under Sections 55.76.77-122.143.149 of the Act	" " "	Balance	136 " "
Total	1838 7 3		

Statement A Municipality of Adoni

Demands Collections & balance Statement for the year 1873-74

Current

	Demand As per Pepes	Collected	Remitted on appeal or otherwise	Written off as irrecoverable	Total Columns 2-3-4	Balance
House Tax	4670 4 6	4590 7 "	26 5 11	14 4 "	4631 0 11	39 3 7
Trade Tax	5814 " "	5611 8 "	109 " "	68 " "	5788 8 "	25 8 "
Total	10484 4 6	10201 15 "	135 5 11	82 4 "	10419 8 11	64 11 7

Arrears

	Balance old Demand	Arrears of previous year	Total Demand	Collected	Remitted	Written off	Total Columns 4-5-6	Balance
House Tax	14 7 "	" " "	14 7 "	12 15 "	" " "	" " "	12 15 "	1 8 "
Trade Tax	15 " "	" " "	15 " "	*16 8 "	" " "	" " "	16 8 "	" " "
	29 7 "	" " "	29 7 "	29 7 "	" " "	" " "	29 7 "	1 8 "

* Rs 15-" -" Arrears
1-8-" Struck off as irrecoverable in 1872-73 but afterwards recovered

Adoni Municipal Office
20th September 1874

A. Ruthnie
Auditor.

Vice President
A. M. C.

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1. List of papers sent to the Chief Secretary to Government with letter No 107 dated 17th October 1874. (13)

Letter No 60 dated 18th June 1874 from the Vice President Municipal Commissioner Adoni with enclosures viz Statements Auditors report and the Statements showing the incidence of the rates of taxes.

(45) 1

BELLARY COLLECTOR'S OFFICE.

No 107

Dated 17th { Bellary. October 1874.

From,

The President Municipal Commissioner

THE COLLECTOR OF

BELLARY

To,

The Chief Secretary to the Government of Madras.

Sir,

I have the honour to submit my report on the working of the Municipality at Adoni in 1873-74; the estimate for which period received the sanction of Government in their Order No. 492 dated 16th April 1873. The delay in its submission has arisen from the fact of the accounts having been twice returned for revision.

2. The estimate provided for an income of Rs 20,238, but the actuals realized Rs 30875—11—4. This latter

sum however it must be remarked included a balance of Rs 11766-15-- brought forward on the 1st April 1873. The Municipality however carries forward to the credit of 1874-75 the large sum of Rs 9375-10-11 which remained unutilized, so that, although the Vice President seems to attribute the increase to an "Incorrect Estimate," it never the-less does not appear to be due to that.

3. It must be admitted however that there were some additions to the income which were unexpected, and to which the Vice President alludes in para 2 of his letter, and which accounts for the items under 3 a & 3b; the fall

under 3c is ascribed to the evasion of the tax on animals by keeping them beyond Municipal limits, while the decrease in the revenue from tolls is due to the absence of competition.

4 On the whole it will be observed that the actuals exceeded the estimate by Rs 3275-"-": This, as well as the increments which accrued on some of the items of receipts specified in the previous para, and which were wholly unexpected, and the large balance of Rs 9375-10-11 brought forwarded at the commencement of 1874-75 in lieu of the small balance of Rs 1652 provided for in the budget, as well as the sum of Rs 300 under 6a contributed by the

Local Fund Board for the up-keep of their road passing through the Municipality, sufficiently account for the excess.

5. Among those items which the Municipality budgetted for but which they did not realize are the annual subscriptions from Messrs. Symes & Co. of 100 Rs, and the interest on the funded capital of the Municipality; (the item shown as that being for the 2nd half of 1872-73) and the amount realized by the sale of medicines.

6. The Vice President in para 7 of his letter brings to light a practice which is very objectionable: viz, that of collecting funds on account of quasi-Municipal purposes and which find no place in the Municipal

accounts, though they are credited in the Treasury accounts. This, it may be readily seen is one of the causes of the discrepencies between the entries in the Municipal and Treasury accounts. I was not aware that so irregular a practice prevailed in this Municipality. As the Vice President has put a stop to it already, I do not think further action necessary in the matter.

7 In para 14 of his report the Vice President refers to another very objectionable practice of undertaking works without sanction: no provision being made for the same in the budget. The course prescribed by him as that which should have been followed is the correct one, and he attributes the omission

to submit a supplemental budget for sanction to "Mistake and Misapprehension" and to this matter having "escaped their (the Commissioners') notice.".

8. It is due to the present Vice President that he should be absolved from all complicity in such matters as he did not join the Municipality till late in the year.

9. The Vice President is not very clear when he states in para 14 that Rs 2500 were budgetted for new works and Rs 429 for repairs; when for new works Rs 9000 and repairs Rs 429 have in the margin of para 4 of G. O. dated 16th April last, No. 492, been sanctioned. He probably means that only Rs 8232-14-11 of the amount budgetted for new works and Rs 1174-7-4 in excess of the amount allotted

(51) 4

for repairs were spent within the year: the total of both amounts being within the sanctioned sums, although the proportion spent on new works to that spent on repairs is not the same as budgetted.

10. Grant II is for educational purposes. The Vice President writes encouragingly of the progress of Telugu Education; but not so of the Mahomedan school. He attributes much of the backwardness of the latter to the want of suitable inspectoral arrangments. The same views were expressed on a former occasion, but it seems to me that too much is expected from school inspection. The Commissioners themselves might undertake some portion of this work. They are not required to take a

class under their own tuition, but they might see that the rules framed by the Educational Department are carried out in their integrity. However I will take an early opportunity of consulting the Educational Department on this point. The commissioners need not establish schools but they might work on the results system. Provision unfortunately was not made for grants under this system in the year under report, but the mistake has been corrected as regards the current year.

11. Grant III is in connection with sanitation. The Civil Dispensary, the Vice President reports, is working very satisfactorily. Draft rules on which such Institutions are to be worked are being framed with reference to G.O.

1084
27-6-76.

(53)

12 Vaccination also appears now to commend itself better to the people. The Vice President reports 1395 successful cases in 1547 operations.

13. The conservancy arrangements appear also to work well. The increase in the actuals is due to the collections raised for scavengering purposes being brought to account. This not having been the practise hitherto.

14. The actuals are twice as much as the estimate for lighting. This is due to more lamps and lamp-stands being purchased. This also is reported as working well.

15. The health of the town is reported to have been good during the year under report. No epidemic broke out.

16. The Survey of the town is in progress under the supervision of the Revenue

Survey Department.

17. The Auditor's report is enclosed.

18. The Statement showing the incidence of the rates and taxes called for in G.O. No. 822 dated 13th June last accompanies.

19. The Vice Presidents report is enclosed; and I trust will be approved of by the Government.

20. This large Municipality is working well under Commissioners, the resident portion of whom are exclusively natives.

I have the honour to be
Sir
Your most Obedient Servant.

[signature]
Collector & President.

Encl. H.I.H.
H.J.

(51) 12

Fin.l Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Munl. Comrs, Bellary D.o, dated 17th October 1874, No 67.

Order thereon 5 December 1874 No 2042

In reporting on the working of the Adoni Municipality for the year 1873-74, the Vice President alludes to an irregular practice previously prevailing, of showing transactions on account of private deposits in the deposit account only, and reports that this was remedied in the year under report.

From

1874

Financial DEPARTMENT.

BELLARY COLLECTOR'S OFFICE

Dated 1st October 1874 No. 67

To,

The Chief Secretary to Government

Fort St George

Enclosures (4) V.

Received 2nd October 1874

No 2201

Reporting on the Municipal Finances of the District during 1873-74

No 51

From the entries under "Balance brought forward" in Statement I, the entry of Rs 1117-7-3 as "Deposits returned" in Statement II, and the entries in Statement III, it would appear that in making the adjustment some confusion has arisen with reference to the bona-fide "deposits" which should appear in Statement III only, and not in Statements I and II.

The effect of this confusion is that the actual opening and closing balances of the Municipal funds cannot be clearly ascertained.

The President will submit a revised Statements at an early date taking care

care that Statement III is correctly prepared and that the transactions therein shown are eliminated from Statements I and II. The sum of Rs. 944 which is transferred from Municipal funds as a contribution to Dispensary building is shown as a portion of Dispensary balance for the year 1915-16, as is done in Statement I A. It should remain in the Municipal funds and not appear on the credit side of the Municipal Statements and it is presumed that the deficit balance in col. 12 of Statement I. is reduced accordingly.

The annexed abstract shows the receipts and expenditure of the Municipality exclusive of balances. As the actual receipts exceeded the expenditure by Rs 3130 it appears that the closing balance (whatever it may have been) exceeded the opening balance by Rs 3130. It must be remarked, however, that the existence of the bulk of the balance including the whole of the increase is due to non-expenditure of endowment funds on the new Dispensary building.

Receipts

Receipts	Estimates Rs	Actuals Rs
Assignment by Govt.	"	88
Rate on houses &c	4,000	4,603
Tax on Arts &c	4,000	5,628
Tax on Vehicles	1,800	1,527
Regn of Carts.	500	533
Tolls.	2,800	2,650
Fees.	160	298
Fines.	200	311
Endowments &c	326	125
Contribution from L. Funds	6,362	6,664
Miscellaneous.	1,90	1,083
Advances recovered.	"	28
	20,238	23,513

Charges.		
Grant I.		
New Works		
Cemes		2,260
Sany & Miscellaneous	9,000	5,972
Repairs { Govt Estimates / Sany & Miscellaneous }	429	843 / 192 / 140
Other items	100	222
Grant II.		
Munl Schools	932	924
Contbn to L. Fds. for inspection	138	138
Grant III		
Hospitals	1,724	1,530
Vaccination	250	369
Regn of births & deaths	120	120
Conservancy.	2,764	3,558
Grant IV.		
Lighting	720	1,464
Other miscellaneous purposes	300	321
Grant V.		
Office Establt / Miscellaneous	2,109	2,296 / 5
Advances recoverable	"	29
	Rs. 18,586	20,383

As

14

(61) As above remarked, the income exceeded the estimate by Rs 3,275, of which Rs 1628 came from "Tax on Arts" &c, owing apparently to an under-estimate. The other items of receipts call for no remarks in detail. The demand collection and balance statement is very satisfactory. The expenditure amounted to Rs 20,383 against an estimate of Rs 18,586. The budget allotment for new works amounted to Rs 9000, inclusive of a sum of Rs 6500 for the new Dispensary for which no portion was spent. The allotment of Rs 2500 for other New Works was exceeded by Rs 5,732, chiefly on

on Sanitary works such as latrines &c., as money was available and the works were urgently needed.

The present Vice President explains that the failure to submit a supplemental budget before taking the works in hand was due to a misapprehension before he joined the Commission.

The allotment for education was fully utilized with the exception of a few rupees, and it is reported that under the new staff of masters the Telugu school is progressing favorably. The Govt. desire to have the opinion of the Educational Officers on the state of the school with reference to the letter from the Director of Public Instruction dated 18th Dec. 1912 No 2519. The Director should also give his views regarding the necessity of both a Govt. and a Municipal School for Mahomedans at Adoni, as the Dy. Inspector of Schools seems to think the retention of the latter unnecessary. The Dispensary appears to have worked satisfactorily but a copy of the Medical Officer's report should have been forwarded by the President. The large number of persons vaccinated was satisfactory but the cost appears to have been as high as Rs 0-4-1 per operation. The cost is very much less in many other Municipalities and the Commissioners should give the question their early attention.

The Govt. agree with the President in considering that the Municipality is working well "under Commissioners—the resident portion of whom are exclusively natives."

Dispd 21/12

(63)

To
The President of the Municipal Commission Adoni
" Public Works Departt
" Revenue Department
" Board of Revenue
" Accountant-General
" Sanitary Commissioner
" Surgeon-General Indian Medical Departt
Director of Public Instruction
President of the Local Fd Board Kellary dt

Govt. of {1874} Madras.

Fin[illegible]

To

Dated 5 Decr } 1874, No 67.
Recd. } 2042

Nos. 67-2.

[illegible] the annual report on the working of the [illegible] during 1873-74, [illegible]

81-62

Despatch

C 8/11 R 3/12.