Adoni Municipality

1873-74.

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Finance. G.O. 2042 (S.E)

5-12-1874

Back. no. 61-62

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

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.

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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

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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 Miscella- } neous ... ... }	9,000	2,260 / 5,972
Repairs—		
Communications		843
Educational ... ... } Sanitary and Miscella- } neous... ... ... }	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.)

D. F. CARMICHAEL,
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.

Rrd. J. Wright.

Govt. of 1874. Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Adoni,

&c., &c., &c.

Dated December, 5th.

Rcd. Encl.

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.