M.R.O. 1—77,006—8-6-37.

(1) Number of pages 72

(2) Date of repair 8.6.40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 930	Press / Mis.
288-292.	288-292
Dated 30-5-	1874.

37/38

Not to be folded or roughly handled

Read again letter from the President of the Municipal Commissions, Bellary, dated 15th January 1874, No. 4.

Read also the following letters :—

No. 288. From J. H. MASTER, Esq., President of the Municipal Commission, Bellary, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Bellary, 10th March 1874, No. 35.

With reference to your telegram of 13th ultimo, I have the honour to submit a Revised Budget of the Ghooty Municipality omitting Profession-tax.

2. I would beg, under the circumstances, to endorse the Vice-President's request contained in his covering letter to the effect that it would be advisable to do away with the Municipality altogether.

From C. J. CROSTHWAITE, Esq., Vice-President of the Municipal Commission, Ghooty, to J. H. MASTER, Esq., President of the Municipal Commission, Bellary, dated Ghooty, 26th February 1874, No. 80.

I have the honour, with reference to your docket, No. 13, of the 13th instant, to forward, herewith, a Revised Budget for this Municipality, for the official year 1874-75, omitting Professional tax, as per telegram received from Government, and also revising the estimate on account of Tolls, with reference to the new boundaries which exclude the Kurnool and Raichoor Roads.

2. You will observe that the amount of income estimated to be realized on other sources, during the ensuing official year, amounts to Rupees 3,500, whereas the total expenditure, which has been curtailed to the narrowest limit possible, amounts to Rupees 5,000, the difference of Rupees 1,500 must be met, if at all, by an annual contribution from Local Funds. If this contribution be sanctioned the Municipality may stand, otherwise it would probably be wiser to leave the conservancy of this important place entirely in the hands of the Local Fund Board.

3. You will observe that the present Budget contains no provision either for the pay of a Vaccinator or a Clerk for the registration of deaths and births, as it is considered that the Taluq Vaccinator and the village servants may do the needful in these matters.

4. You will further observe that we have been obliged to dispense with the services of a Superintendent, and that the Commissioners must do the duties which now devolve on a Superintendent.

No. 289. From H. SEWELL, Esq., Acting President of the Municipal Commissions, Bellary, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Bellary, 24th March 1874, No. 50.

With reference to paragraph 3 of the Proceedings of the Madras Government, dated 30th September last, No. 1402, I have the honour to forward a statement submitted by the Vice-President, Ghooty Municipality, showing the number of carts which entered that town and unloaded there in January last. It will thus be seen that 30,146 carts pass through the town annually, but the Vice-President does not consider that the levy of tolls exercises a deterrent effect.

No. 290. From H. SEWELL, Esq., Acting President of the Municipal Commissions, Bellary, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Ramandroog, 12th May 1874, No. 60.

Owing to the small receipts of the Ghooty Municipality, its income it is feared will not be adequate to meet all charges in connexion with it.

2. The proposal of the Commissioners to close the Municipality has, as you are aware, not met with the approval of Government.

3. The Municipality is in urgent need of Rupees 1,200, and an application to the Local Fund Board of the Ghooty Circle for this help has elicited the reply that the application should come before them through the Government, and they, therefore, decline to grant it.

4. Copy of the resolution is enclosed.

5. I beg you will be good enough to submit the matter for the consideration and orders of Government.

From C. J. CROSTHWAITE, Esq., Vice-President of the Municipal Commission, Ghooty, to H. SEWELL, Esq., Acting President of the Municipal Commissions, Bellary, dated Ghooty, 18th March 1874, No. 91.

I have the honour to bring to your notice that the funds at the disposal of the Commissioners have fallen short of the amount required for expenditure during the present year under the following circumstances, and that the salaries of the establishment for January and February have not been paid in consequence.

2. I beg to append an abstract of receipts compared with the amounts entered in the Budgets for 1873-74 :—

Items.	As per Budget.	Amount collected up to the end of February.	Probable Collections in March 1874.	Total.	Comparison.	
					Increase.	Decrease.
	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
House-tax	1,400	1,280 15 9	80 12 2	1,361 11 11	... ...	38 4 1
Tax on Arts, &c. ...	1,050	1,009 0 0	56 8 0	1,065 8 0	15 8 0	... ...
Tax on Carriages, &c.	500	443 8 0	18 0 0	461 8 0	... ...	38 8 0
Registration of Carts.	250	228 0 0	1 0 0	229 0 0	... ...	21 0 0
Tolls	3,200	2,988 5 4	140 0 0	3,128 5 4	... ...	71 10 8
Fines	100	205 8 0	19 8 0	225 0 0	125 0 0	... ...
School Fees	250	165 12 0	16 0 0	181 12 0	... ...	68 4 0
Contribution from Local Fund ...	600	600 0 0	... ...	600 0 0	... ...	... ...
Surplus Pound Fund.	250	129 2 0	... ...	129 2 0	... ...	120 14 0
Miscellaneous Receipts	100	91 16 2	28 5 10	120 0 0	20 0 0	... ...
	7,700	7,141 13 3	360 2 0	7,501 15 3	160 8 0	358 8 9
Balance on the 1st April 1873... ...	80	1,026 3 0	... ...	1,026 3 0	946 3 0	... ...
Total ...	7,780	8,168 0 3	360 2 0	8,528 2 3	748 2 3	... ...

From this it will be seen that, in consequence of a large cash balance remaining at the close of the last year, the actual collections together with the opening balance have exceeded the amount entered in the Budget.

3. The fluctuations under other heads do not call for any special remark, being about five per cent. According to the report submitted by the Auditor of the Municipal Accounts for 1872-73 (concluding part of paragraph 5) there was an outstanding balance of Rupees 733-5-3 at the commencement of this year, as particularized in the margin. This amount being added to the demands of the current year gives Rupees 8,036-14-2 to be collected during the current year as follows :—

	RS. A. P.
House-tax	15 10 4
Land-cess	11 5 7
Profession-tax	628 0 0
Tolls	53 5 4
Miscellaneous	25 0 0
Total ...	733 5 3

Items.	Balance of last year.	Current year's demand.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
1. House-tax	15 10 4	1,361 11 11	1,377 6 3
2. Land-cess	11 5 7	17 7 0	28 12 7
3. Profession-tax	628 0 0	832 0 0	1,460 0 0
4. Taxes on Carriages	... ...	467 8 0	467 8 0
5. Registration of Carts	... ...	229 0 0	229 0 0
6. Tolls	53 5 4	3,165 0 0	3,218 5 4
7. Fines	10 0 0	215 8 0	225 0 0
8. School Fee	... ...	181 12 0	181 12 0
9. Contribution from Local Funds	... ...	600 0 0	600 0 0
10. Pound Fund	... ...	129 2 0	129 2 0
11. Miscellaneous Receipts	15 0 0	105 0 0	120 0 0
Total ...	733 5 3	7,303 8 11	8,036 14 2

The current year's demand includes a sum of Rupees 63-13-10, estimated as detailed in the margin, which being uncertain could not be taken as actual balance to be collected. The figures entered against other items represent the actuals.

	RS. A. P.
Fines	19 8 0
School Fees	16 0 0
Miscellaneous	28 5 10
Total ...	63 13 10

4. It will be observed that, with the exception of Profession-tax and the Tax on Carriages, &c., the figures entered to show the demand under other heads correspond with the total of receipts (including the estimated amount for March 1874) taken from the cash accou

5. Rupees 6 collected from two individuals were not credited in the cash account by Mr. Secluna, the late Superintendent, and hence there is a difference to that extent under the head of Tax on Carriages.

6. With regard to the item of Profession-tax a lengthy explanation is unavoidably necessary. In the report of the Auditor for the last year, and in the annual returns which were also prepared by him, a sum of Rupees 1,125 is entered as the demand for that year ; Rupees 178 as having been remitted on appeal, and Rupees 319 as collected ; a balance of Rupees 628, therefore, remained uncollected at the beginning of the current official year. On referring to the records of the office, which, as you are aware, can hardly be said to have been kept at all by the late Superintendent, I have been unable to trace a list or nominal register amounting to Rupees 1,125. There is an incomplete register according to which the tax fixed amounts to Rupees 1,066. As far as can be gathered from the cheque-margins of licenses granted, I have calculated the amounts collected from the individuals named in the said list, and they amount to Rupees 786, leaving a balance of Rupees 280. Of this sum Rupees 203 were remitted on appeal, leaving a balance of Rupees 77 which have become irrecoverable owing to timely demands not having been made and steps taken for its recovery, and the defaulters have disappeared. In the absence of information regarding the difference of 59 Rupees between the amount given in the account for the last year and the amount calculated on the incomplete register, I am unable to find out whether it has been recovered and

misappropriated by the late Superintendent or remains uncollected. But, on examining the entries in the cash-book, I find that Rupees 100 received from the Railway Company, in the month of December 1872, on account of Professional tax, as also certain other items, amounting to 18 Rupees collected in March 1873, were not credited in the cash accounts. The collections according to the cheque-margins of licenses, as far as I can ascertain, indicate only 103 Rupees as having been embezzled, and it is, therefore, inferable that the late Superintendent might have collected the sum of Rupees 59 alluded to above, credited Rupees 15 out of it, and appropriated the balance of 44 Rupees in addition to the sum of 118 Rupees traced as having been omitted from the cash account, making a total of Rupees 162. The result of the tax for the two years is given below :—

				RS.	A.	P.
Tax for 1872-73				1,125	0	0
Tax for 1873-74				832	0	0
				1,957	0	0
Collected and credited in the cash-book				1,328	0	0
Amount remitted on appeal				264	8	0
203 0 0 for 1872-73.						
61 8 0 for 1873-74.						
264 8 0	Amount irrecoverable			146	0	0
Amount recoverable				56	8	0
Net amount embezzled				162	0	0
118 Actually known to have been misappropriated						
44 Suspected to have been do.						
162				1,957	0	0

7. I take this opportunity of observing that the late Superintendent embezzled a further sum of Rupees 200 out of Rupees 528-13-6 collected from the Railway Company in the month of December 1872 on account of House-tax, the total demand of which was not ascertainable with any accuracy from the records kept in the Municipal office. In doing this, Mr. Secluna baffled the Auditor by furnishing a false return as voucher for the amount due by the Railway Company. He doubtless, made further defalcations not entering in the cash-book sums recovered. I find that he has not charged in the accounts a sum of Rupees 60, being his pay drawn on a cheque for July last, and squared the cash balance with a slight difference, and, in the absence of proper registers to show the demand under each head, his tricks escaped detention.

I now sum up the amounts misappropriated by Mr. Secluna by omission to credit collections in the cash-book, and I will point out, under the head of Charges, the amount he embezzled by exhibiting false entries of charges :—

	RS.	A.	P.
In Professional tax	162	0	0
House-tax	200	0	0
In other sources not traceable	60	0	0
Tax on Vehicles	6	0	0
House-tax collected in March and not brought to account	4	7	0
Total	432	7	0

Of the outstanding balance of 1872-73, noticed in paragraph 3 of this letter, the amount of Land-cess alone remains uncollected, and there being no proper account to show the Demand, Collection and Balance of each source of revenue for each year, this balance stands uncollected, the amount due for the current year also remaining to be collected hereafter.

The expenditure, amounting to Rupees 8,975-0-11 up to the end of February, has exceeded the Budget allotments and the closing balance by Rupees 295-0-11, and even calculating upon full realization of the sum of Rupees 360-2-0 estimated to be collected during the current month, there would still be a deficiency of Rupees 633-15-1, as follows :—

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

Items.	As per Budget.	Actuals up to the end of February 1874.	Amount required to be incurred in March.	Total.	Comparison. Increase.	Comparison. Decrease.
	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Grant I.						
New Works—						100 0 0
Communications	100	... ...	... ...	... ...	... ...	50 0 0
Educational ...	50	... ...	... ...	... ...	... ...	... ...
Sanitation ...	150	1,089 3 0	... ...	1,089 3 0	939 3 0	
Total ...	300	1,089 3 0	... ...	1,089 3 0	939 3 0	150 0 0
Repairs—						
Communications	800	1,760 11 5	... ...	1,760 11 5	960 11 5	... ...
Educational ...	50	... ...	... ...	... ...	... ...	50 0 0
Sanitation, &c.	100	81 8 0	... ...	81 8 0	... ...	18 8 0
Establishment—						
Maistry ...	...	72 0 0	24 0 0	96 0 0	96 0 0	... ...
Plants, and gencies ...	60	... ...	... ...	... ...	... ...	60 0 0
Total ...	1,310	3,003 6 5	24 0 0	3,027 6 5	1,995 14 5	278 8 0
Grant II.—						
Municipal School Establishment..	960	556 0 0	192 0 0	748 0 0	... ...	212 0 0
Contingencies ...	40	... ...	... ...	... ...	... ...	40 0 0
School Inspection.	140	138 0 0	... ...	138 0 0	... ...	2 0 0
Total ...	1,140	694 0 0	192 0 0	886 0 0	... ...	254 0 0
Grant III.—						
Contribution to Munro's Choultry	300	726 14 0	... ...	726 14 0	426 14 0	... ...
Vaccination... ...	150	99 14 0	28 2 0	128 0 0	... ...	22 0 0
Conservancy Establishment ...	1,872	1,540 1 4	402 9 5	1,942 10 9	70 10 9	... ...
Conservancy Carts	480	400 0 0	125 0 0	525 0 0	45 0 0	... ...
Cleansing Tanks...	150	... ...	... ...	... ...	... ...	150 0 0
Contingencies ...	74	18 3 0	1 13 0	20 0 0	... ...	54 0 0
Total ...	3,026	2,785 0 4	557 8 5	3,342 8 9	542 8 9	226 0 0
Grant IV.—						
Lighting	780	540 10 0	55 0 0	595 10 0	... ...	184 6 0
Watering Trees, &c.	220	117 4 0	30 0 0	147 4 0	... ...	72 12 0
Taking stray Cattle, &c.	60	... ...	... ...	... ...	... ...	60 0 0
Total ...	1,060	657 14 0	85 0 0	742 14 0	... ...	317 2 0
Grant V.—						
Office Establishment	864	722 0 0	223 8 0	945 8 0	81 8 0	... ...
Contingencies ...	96	212 12 2	5 0 0	217 12 2	121 12 2	... ...
Total ...	960	934 12 2	228 8 0	1,163 4 2	203 4 2	... ...
Closing Balance ...	284	... ...	... ...	... ...	... ...	... ...
Totals ...	7,780	8,075 0 11	1,087 0 5	9,162 1 4	1,382 1 4	... ...
Total of Receipts including probable collections during this month	...	... ...	... ...	8,528 2 3	... ...	... ...

8. From the foregoing account it will be seen that the expenditure will exceed the net assets of the Municipality by Rupees 633-15-1, as also that it exceeds the Budget allotments (absorbing also the closing balance) by Rupees 1,382-1-4.

	Rs.
Tolls	140
Bandy-stand	20
Tax on Professions	20
Total	180

	Rs.	A.	P.
Balance on hand	148	15	4

Of the sum of Rupees 360-2-0 entered as amount to be collected in this month, we cannot be sure of more than half within this month, and, therefore, a sum of Rupees 812-1-1 is urgently required in addition to the small cash balance on hand, and the expected collections, to meet the following demands :—

	Rs.	A.	P.
Establishment for January 1874*	345	6	5
Do. for February ,,	341	0	0
Do. for March payable on the 1st April 1874	338	13	0
Lighting Charges for March	55	0	0
Contingencies	6	13	0
Total	1,087	0	5

I beg now to explain the causes, owing to which the expenditure has exceeded the Budget allotments and assets.

Grant I.—*New Works.*—A sum of Rupees 350, allotted for making a new road in the town and building a temporary Mahomedan School, was not spent, and it having been found necessary to erect four additional latrines at a cost of Rupees 1,089-3-0, of which 150 Rupees only had been allotted in the Budget, a net increase of Rupees 789-3-0 resulted.

	Rs.	A.	P.
8th May 1873	217	2	9
27th do. ,,	182	13	3
14th June ,,	301	8	1
31st July ,,	396	8	10
25th August 1873	56	11	6
Total	1,154	12	5

Grant I.—*Repairs.*—A sum of Rupees 800 was allotted for the repair of roads, but it will be seen that Rupees 1,760-11-5 were charged under that head. This charge contains five items of fictitious entry made in the cash-book and forgeries in the draft proceedings to the effect that the sums had been passed on bills.

The net actual expenditure, therefore, amounts to Rupees 605-15-0, to which if a sum of Rupees 96 on account of the pay of a temporary maistry be added, the total expenditure reaches Rupees 701-15-0, which is less than the Budget allotment by Rupees 98-1-0.

Rupees 50 were allotted for repairs of schools, but it was not found necessary to spend the amount.

Of Rupees 100 allotted for repairs of latrines, &c , only Rupees 81-8-0 were spent. The sum of Rupees 60 allotted for tools, &c., was not spent under that head, as the tools in the office were made use of.

The decrease under the head of Educational Charges is partly owing to the fact that the Mahomedan School was not opened till two months after the beginning of the year, partly to the non-payment of the Government grant-in-aid (amounting to Rupees 180) through the medium of this office, partly to the fact that the pay of the English School for the closing month of the past official year was paid in this year ; and, lastly, to the peon's pay having been fixed at 3 Rupees a-month, instead of 4 Rupees as allotted in the Budget.

The increase under the head of Contribution to Munro's Choultry is owing to sums due for previous years not having been paid till this year. This helped to increase the balance with which the year opened.

The decrease under the head of Vaccination calls for no special remarks, as the vaccinator is now remunerated according to the results of his operations, whereas the Budget allotted a fixed pay.

* This has already been paid out of collections since realized.

In the Conservancy Establishment there appears to be an increase of Rupees 115-10-9. The Budget allotment was for twelve months at Rupees 194-8-0. In the first month of this year their pay for the last month of the previous year was paid, and the pay due for March current being also added, the actual amount charged comes to thirteen months' salary instead of twelve as allotted in the Budget. There has been a saving of Rupees 78-13-3—

1*st.*—By the services of Conservancy Inspector Burder having been dispensed with from the 26th of January last ;—

2*nd.*—Owing to a maistry's services having been discontinued in this month ;

3*rd.*—From the pay of the maistry sanctioned at 10 Rupees a-month having been paid at 8½ Rupees ; and

4*th.*—From the fines, &c., levied on the establishment.

The decrease under the head of Lighting is owing to a saving effected by getting the Contractor to light the town at the rate of Rupees 1-2-0 per lamp per mensem, instead of Rupees 1-8-0 charged last year and according to which the Budget allotment was made.

The decrease under the head of Charges for watering trees and taking stray cattle to pound, does not call for any special remark.

There is an increase of Rupees 81-8-0 under the head of Office Establishment. The Budget allotment was for twelve months, but the amount exhibited in this year's accounts includes the pay of the establishment for March last, amounting to Rupees 73-8-0, and the total amounts to Rupees 968-8-0. There is a decrease of Rupees 23, as follows :—

	Rs.	A.	P.
Amount of allotment	864	0	0
Add pay for March 1873	73	8	0
	937	8	0
Add on account of salary of the Peon having been raised from 5 to 6 Rupees from April	12	0	0
Add also the increase of pay paid to Bill-collector, whose pay was fixed in the Budget at 7 Rupees, whereas it was found necessary to raise it after the submission of the Budget for this year	18	0	0
	967	8	0
Deduct amount of salaries of the Superintendent and Writer for broken periods during which the post was vacant in September	22	0	0
	945	8	0
Deduct the amount alloted in the Budget	864	0	0
Increase	81	8	0

The last item of increase is the sum of Rupees 121-12-2 under the head of Contingent Charges, and is attributed—

1*st.*—To printed cheque-books for carts and other vehicles having been purchased newly in this year at an aggregate cost of Rupees 81-15-6, whereas the amount spent on that account in the previous year was Rupees 35-1-0 ;

2*nd.*—Rupees 20 paid to a separate writer for preparing the annual report, deducting that amount from the pay of the Superintendent who was sick ;

3*rd.*—Rupees 44 spent in numbering houses, &c. and ;

4*th.*—Rupees 10-13-8 expended for office contingencies in excess of the amount of the previous year, for the purchase of two padlocks, a table-cloth, and other sundries.

You will observe from the foregoing explanations regarding the increase and decrease of receipts and expenditure that the deficiency is entirely attributable to the defalcations committed by Mr. Secluna, the late Superintendent.

Owing to the confused state of records in the office, I have been unable to send this application earlier, and it is principally due to the energy and skill of Tahsildar Nursimha Chari that so much have been ascertained from the accounts.

At the last meeting of the Local Fund Board, I laid before that body the circumstances which rendered it necessary to seek aid from it, and applied for a contribution of 1,000 Rupees, but it was rejected as the application was not made through you.

I need hardly mention the importance of this town and the necessity that it should be retained in some degree of order and cleanliness, and I, therefore, beg you will be good enough to obtain sanction of Government, with the least practicable delay, for a contribution of Rupees 1,000 from Local Funds.

Forwarded to the Vice-President, Local Fund Board, Ghooty Circle, for consideration of the Board with special reference to the last paragraph but one of Mr. Crosthwaite's letter.

BELLARY,
23rd March 1874.

(Signed) H. SEWELL,
Acting President.

Proceedings of the Local Fund Board, Ghooty Circle, at a Meeting held on the 16th of February 1874.

Present.

C. J. Crosthwaite, Esq., *Sub-Collector and Vice-President.*
H. F. Gilby, Esq., *Range Officer.*
S. E. Carapiett, Esq., *Apothecary.*
A. Hannumantha Row Garu, *Deputy Inspector of Schools.*
C. Raghava Row Garu, *Tahsildar of Adony.*
B. Nursimha Charlu Garu, *Tahsildar of Ghooty.*
P. Nursimha Naidoo Garu, *Tahsildar of Alur.*
L. Venkoba Charlu Garu, *Shrotriemdar.*
H. Dusappa Garu.
Syed Katub Saib.

Resolution No. XVI.—Read an application from the Ghooty Municipality to the Ghooty Local Fund Board Circle, for a contribution of Rupees 1,000 to enable them to carry out certain urgent conservancy purposes which may be considered beneficial to the Local Fund Circle, considering the position and circumstances of the Ghooty Town.

The Board believe that such an application should come before them through the Government, and they therefore decline to grant it.

(True Copy.)

(Signed) H. SEWELL,
Acting President.

No. 291. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 18th April 1874.

I agree with Mr. Sim as to the necessity of maintaining Municipal conditions in Ghooty. The town is a considerable one—the centre of a large and fertile agricultural district, and an important Railway Station. It has been a Municipality from the commencement of 1860; and this town has no claim to be now thrown on the ratepayers of the district—still less on Provincial Funds.

2. The extinction of the Municipality is proposed as a consequence of the suspension of the Professional tax, and if this measure be persisted in, the necessity

may be forced on us by circumstances. It is obvious that the Tolls now levied by the Municipality are transit duties—pure and simple—for no doubt a large portion of the goods returned as unloaded in the town are merely transferred to Railway wagons. This source of income will need reconsideration. The House-tax alone will not suffice for the proper management of the town in respect to the objects of the Town Improvement Law, and it is quite obvious that the Professional tax cannot be dispensed with without disastrous consequences. I would continue it and order the revision of the House-tax.

N. B.—Upwards of eighty per cent. of the carts which enter the town are on their way through.

(Signed) W. ROBINSON.

No. 292. ORDER THEREON, 30th May 1874, No. 930.

The Government having resolved to do away with the Profession-tax as far as possible throughout the Presidency, a revised Budget was called for from the Ghooty Municipality in which that tax was to be omitted. In forwarding the revised Budget, the Vice-President remarked that the lowest possible expenditure would exceed the income without the Profession-tax by Rupees 1,500, and suggested that that amount should be obtained from the Local Fund Board, or that the Municipality should be abolished. Under the above circumstances, the Government are satisfied that the retention of the Profession-tax is a necessity in the case of the Ghooty Municipality, and consequently the revised Budget need not be taken into consideration.

2. The estimated receipts and expenditure shown in the Budget for 1874-75 as originally submitted, are compared below with those for 1873-74:—

RECEIPTS.	1873-74. RS.	1874-75. RS.
Balance	80	100
Assignments—		
Surplus Pound Fund ...	250	130
Rates and Taxes—		
Rates on Houses	1,400	672
Tax on Arts	1,050	800
Tax on Vehicles	500	340
Registration of Carts... ...	250	240
Tolls	3,200	2,800
Fines	100	200
School Fees	250	140
Training Schools (Provincial Grant)	...	180
Local Fund Contribution ...	600	...
Miscellaneous	100	160
Total ...	7,780	5,762

EXPENDITURE.	1873-74. RS.	1874-75. RS.
Public Works.		
New Works—		
Communications, Buildings, &c. ...	300	...
Repairs—		
Communications, Buildings, &c. ...	950	{200 {120
Other items	60	121
Education—		
Schools	1,000	980
Inspection	140	...
Sanitation, &c.—		
Munro Chuttrum	300	250
Vaccination	150	150
Registration of Births, &c.	...	102
Conservancy	2,576	2,064
Miscellaneous—		
Lighting	780	658
Other items	280	120
Supervision, &c.	960	997
	7,496	
Balance	284	
Total ...	7,780	5,762

441

3344

3. In forwarding the Bellary and Ghooty Municipal Budgets, the President remarks that the covering letters of the respective Vice-Presidents accompany, but in the case of the Ghooty Vice-President, the Government can find nothing more than a formal letter of one paragraph, and they are, therefore, left without any explanation whatever of the anticipated falling off in every single item of Municipal revenue, Fines, and Miscellaneous alone excepted; explanation being the more necessary as from the Vice-President's letter forwarded with the President's letter, dated 12th May 1874, No. 60, it appears that the actual receipts for 1873-74 were considerably in excess of those now budgeted for. The above-mentioned letter shows, however, that, owing to gross mismanagement, the Municipality has fallen into a state of insolvency, and has been obliged to appeal unsuccessfully to the Local Fund Board for assistance. The President is authorized to make such advances from Provincial Funds (to be recovered within the year) as may be necessary to meet all outstanding liabilities, and he will also lose no time in proceeding to the town, and making a thorough investigation into the working of the Municipality and its establishments, submitting a report to Government on the same, together with a carefully-prepared revised budget framed after the actual position of affairs is known. This revised budget should be framed so as to permit of the sixth, seventh, and eighth classes mentioned in Schedule B being exempted from the Profession-tax.

4. The Government desire to know what steps have been taken for the criminal prosecution of the late Superintendent, and how it was that the frauds committed by him escaped detection for so long a period.

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

Govt. of 1874 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Bellary.
&c, &c, &c.

Dated May. 30th.

Read.

G.O., 30th *May* 1874, No. 930.

MAY.
Nos. 283—292.

Ghooty Municipality.—The Budget Estimates of this Municipality for 1874-75, reviewed and passed.

Proceedings of the Local Fund Board, Ghooty Circle, at a meeting held on the 16th February 1874.

Present.

C. J. Brasyer Esqr. Sub Collector and Vice President.
H. F. Gilby Do — Range Moonsiff.
S. J. Learapiett. Do — Apothecary.
M. Hammam Mudaliar. Deputy Inspr. of Schools.
C. Raghaverar Ganu — Tahsildar of Adony.
B. Narsimha Chetty Do — Do — Ghooty.
P. Narsimhalu Naidu Do — Do — Alur.
L. Venkoba Chetty Do — Shirstrindar.
K. Dasappa Ganu.
Syed Khaleel Saib.

Resolution No. XVI. Read an application from the Ghooty Municipality to the Ghooty Local Fund Board Circle, for a Contribution of Rupees 1000 to enable them to carry out certain urgent Conservancy purposes which may be considered beneficial to the Local Fund Circle, Considering the position and circumstances of the Ghooty Town.

The Board believe that such an application should come before them through the Government and they therefore decline to grant it.

(True Copy)

J. Brasyer
Asst Collector & Vice Pres.

D. F.

No 291 — + + +

Ex: Hd. Qrs.

No 291 —

Post 20th Sept 1875
Financial Depte
Treasury Office
Toronto 13th Feby 1876

Sir

I have the honor to be directed by the Provincial Secretary to transmit herewith for your information a Petition from the Municipal Council of the Township of Tecumseh praying that the Provincial Grant to that Municipality may be paid to them.

I am Sir
Your obedient Servant
[illegible]

17/15

No 291 — Sent by Sec to Hon Dept dated 18th April 1876

Copy transmitted Nov 1874/75

I agree with Mr Sims as to the necessity of maintaining Municipal Institutions in Tooby. The town is a Considerable one - the centre of a large and fertile Agricultural District and an important Railway Station It has been a Municipality from the Commencement of 1860. This town has no claim to be thrown on the Rate payers of the District - Still less on Provincial Funds.

The Institution of the Municipality is proposed as a Consequence of the Suspension

Suspension of the
Professional tax and
of this measure be
persisted in the necessity
may be forced on us by
circumstances. It is
obvious that the Tolls
now levied by the
Municipality are transit
duties - pure & simple -
for no doubt a large
portion of the goods returned
as unloaded in the
town are so for transfer
to the Railway waggons
This source of income
will need reconsideration.
The House-tax alone
will not suffice for
the proper management
of the town in respect
to the objects of the Town
Improvement Laws
and it is quite obvious
that the Professional
tax

N.B. The words of 80 & c. of the
Act related under the Town
are on their way Thro'.

tax cannot be dispensed
with without disastrous
consequences. I would
continue it and order
the revision of the
House-tax.

18th D. Robertson

No. 281. —

11

S.O. 930.

BELLARY COLLECTOR'S OFFICE.

No. 60 Dated { Kamandrug. 12 May 1874.

From, Acting and President Municipal Commissioners
THE COLLECTOR OF BELLARY.

To, The Chief Secretary to Government
Madras.

Sir,

Owing to the small receipts of the Gooty Municipality its income it is feared will not be adequate to meet all charges in connection with it.

2. The proposal of the Commissioners to close the Municipality has as you are aware not met with the approval of Government.

3. The Municipality is in urgent need of Rs 1200 and an application to the Local Fund Board, of the Gooty circle, for this help, has elicited the reply that the application should come before them through the Government and they therefore decline to grant it.

4. Copy of the Resolution is Enclosed.

5. They you will be good enough to submit the matter for the consideration and orders of Government.

I have the honor to be,
Sir,
Your most obdt Servant.

John Reed
Acting Collector & Dt Mgr.

Ex. H.V.H. 69.
DH

Revised Statement I Revenue and Receipts of the Municipal Fund of the Town of Geely, during the official year 1874-75

21

	1874-75 Detail of Minor Heads				1874-75 Detail of Major Heads				Major Head probable Receipts		
			Arrears	Current							
I Balance brought forward											
(a) Municipal Fund											
(b) Endowments											
2 Assignments & allotments by Government											
(a) Surplus Pound Fund					130	"	"	130	"	"	130
(b) Ferry Rents											
(c) Fishery Rents &c &c											
3 Rates and Taxes											
(a) Rates on Houses Section (42)			"	672	"	"	672	"	"		
(b) Taxes on arboss (Section 57)	"	"	"	"	"	"	"	"	"		
(c) Taxes on Vehicles (Section 63)	"	"	"	340	"	"	340	"	"		
(d) Registration of carts (Section 73)	"	"	"	256	"	"	256	"	"		
(e) Tolls (Section 77)	"	"	"	1500	"	"	1500	"	"		
(f) Fees (Sections 106, 123, 125, 130, 131, 136) Bye laws & Schedules	"	"	"	"	"	"	"				
(g) Magisterial Fines (Section 17)	"	"	"	150	"	"	150				
							2918	"	"	2918	"
4 Fees in Schools and Training institutions							140	"	"	140	"
											3188

Pauper Lunacy Fund

DEPARTMENT.

BELLARY COLLECTOR'S OFFICE

Dated 12 May 1875 No. 60

To,

The Chief Secretary to Government

Public Education

Enclosures: (2) 1 / 1

Received 15 May 1875.

Sir,

I have the honor to forward herewith the Statement of Revenue and Receipts of the Municipal Fund of the Town of Geely during the official year 1874-75 for audit from the Local Fund Audit Department.

I have &c

Sd/- [illegible]

Collector

No. 290.

		1874-75 Detail of minor Heads			1874-75 Total of major Heads			Major Heads probable Receipts		
5	Endowments and Sundry Contributions & Donations							3188	"	"
	(a) Hospitals	"	"	"	"	"	"			
	(b) Charities	"	"	"	"	"	"			
	(c) Educational	"	"	"	"	"	"			
	(d) Miscellaneous	"	"	"	"	"	"			
6	Contribution from Local Funds									
	(a) For Public Works	"	"	"	"	"	"			
	Communications	"	"	"	"	"	"			
	School Buildings	"	"	"	"	"	"			
	&c &c &c	"	"	"	"	"	"			
	(b) Educational									
	Provincial Grant for Training School	180	"	"	180	"	"	180	"	"
	&c &c &c									
	(c) Miscellaneous	"	"	"	"	"	"			
	Hospitals	"	"	"	"	"	"			
	&c &c &c	"	"	"	"	"	"			
7	Miscellaneous									
	(a) Rents for Municipal Markets	"	"	"	"	"	"			
	(b) Rents and Fees on Municipal Slaughter-Houses	"	"	"	"	"	"			
	(c) Sale of Sweepings (Section 98)	122	"	"	122	"	"			
	(d) Private Scavenging	"	"	"	"	"	"			
	(e) Sale of Materials, Tools, plant &c	"	"	"	"	"	"			
	(f) Arrears	"	"	"	"	"	"			
	(g) Sale of Petition forms	10	"	"	10	"	"	132	"	"
8	Advances Recovered									
	(a)	"	"	"	"	"	"			
	(b)	"	"	"	"	"	"			
	(c)	"	"	"	"	"	"			
		"	"	"	"	"	"	3500	"	"

Notes to Statement I

1 House rates are levied at 7 per cent
2 Land Tax at 1 anna per rupee of the assessment
3 Taxes on Vehicles are levied at the rates named in Schedule (C)
4 Carts are registered at 2 Rupees per annum
5 Tolls are levied at half rates of the Schedule (D)

Goolty M. C. Office
26th Febry 1874

Vice-President
Municipal Commission
Goolty

President Municipal
Commission Goolty

Revised Statement II Expenditure from the Municipal Fund of the Town of Goole for the Official year 1874-75

	1874-75 Detail of minor Heads			1874-75 Total of major Heads			Major Head probable Expenditure		
Grant I (Public Works)									
I New Works	"	"	"	"	"	"			
(a) Communications	"	"	"	"	"	"			
(b) Educational	"	"	"	"	"	"			
(c) Sanitary & Miscellaneous	"	"	"	"	"	"			
2 Repairs									
(a) Communications	400	"	"						
(b) Educational	80	"	"						
(c) Sanitary & Miscellaneous	100	"	"						
3 Establishment	96	"	"						
4 Tools, plants & Contingencies	25	"	"						
5 Contribution to Local Funds	"	"	"	701					
Grant I Total	701	"	"	701	"	"	701	"	"
Grant II Education									
1 Training Schools	"	"	"	"	"	"			
(a) Establishment	"	"	"	"	"	"			
(b) Contingencies	"	"	"	"	"	"			
2 Municipal Schools									
(a) Establishment	960	"	"						
(b) Contingencies	5	"	"	965	"	"	965	"	"
3 Salary Grants	"	"	"	"	"	"			
4 Results Grants	"	"	"	"	"	"			
5 Contribution for Local Fund for Educational	"	"	"	"	"	"			
6 Miscellaneous inspection	"	"	"	"	"	"			
Grant II Total									1666

	1874-75 Details of minor Heads			Totals of major Heads			Major Heads probable Expenditure		
Grant III Sanitation & Miscellaneous							1666	"	"
1 Hospitals and Dispensaries	"	"	"	"	"	"			
(a) Establishments									
(b) Medicines and Supplies	250	"	"	250			250	"	"
(c) Diet of Patients	"	"	"	"	"	"			
(d) Sundries and Contingencies	"	"	"	"	"	"			
2 Vaccination									
(a) Establishment	"	"	"	"	"	"			
(b) Contingencies	"	"	"	"	"	"			
3 Registration of Birth and deaths									
(a) Establishment	"	"	"	"	"	"			
(b) Contingencies	"	"	"	"	"	"			
4 Conservancy									
(a) Establishment	1584								
(b) Sanitary Service (cost of conservancy carts &c)	360								
(c) Cleansing of Tanks, Wells, Drains	100								
(d) Contingencies	10			2054	"	"			
Grant III Total							2054	"	"
Grant IV Miscellaneous Municipal purposes									
I Lighting	260	"	"	"	"	"			
(a) Establishment	120	"	"						
(b) Contingencies	10	"	"	390	"	"	390	"	"
2 Markets									
(a) Establishment	"	"	"	"	"	"			
(b) Contingencies	"	"	"	"	"	"			
3 Chowkeries	"	"	"	"	"	"			
(a) Establishment	"	"	"	"	"	"			
							4360	"	"

	1874-75 Details Minor Heads			Totals of Major Heads			Major Head probable Expenditure		
(b) Contingencies	"	"	"	"	"	"			
(c) Feeding Travellers	"	"	"	"	"	"			
4 Watering Trees & planting avenues	120	"	"	120	"	"	120	"	"
Grant V Supervision & Management									
1 Office									
(a) Establishment	396	"	"						
(b) Contingencies	24	"	"						
2 Miscellaneous	100	"	"	520	"	"	520	"	"
							5000	"	"

Approved

Vice-President
Municipal Commissioner
Goolty

Goolty M. C. office
26th February 1874

President Municipal
Commissioners
Goolty

Revised Statement II A Detail of allotment for expenditure on public Works Estimated to cost Rupees 100 or upwards

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

Repairs Part II

No.	Projects	Expenditure			Remarks
(a)	Communications				
1	Roads	400	"	"	
2					
	Petty Works and reserve	"	"	"	
	Total	400	"	"	
(b)	Educational				
1	Repair of English School	80	"	"	
2					
	Petty repairs and reserve	"	"	"	
	Total	80	"	"	
(c)	Sanitary & Miscellaneous	"	"	"	
1	Cleansing of Wells and Tanks	100	"	"	
2	...				
	Grand Total	580	"	"	

Vice-President
Municipal Committee
Taluka

Vice-President
Taluka Local Fund Committee

Revised Statement II B. Detail of Municipal Establishment

		Nos	Salary per Mensum			Salary per Annum			Total Major Heads		
Grant I	Public Works										
	Overseers	"	"	"	"	"	"	"			
	Maistries	1	8	"	"	96	"	"	96	"	"
	Road Coolies	"	"	"	"	"	"	"			
Grant II	Education										
I	Training Schools	"	"	"	"	"	"	"			
	Masters	"	"	"	"	"	"	"			
	Clerks	"	"	"	"	"	"	"			
	Servants	"	"	"	"	"	"	"			
2	Municipal Schools										
	Masters	1	30	"	"	360	"	"			
	Clerks 2d Master	1	15	"	"	180	"	"			
	Peons	1	6	"	"	72	"	"	612	"	"
	Mahomedans School										
	Head Master	1	15	"	"	180	"	"			
	2d Master	1	10	"	"	120	"	"			
	Peon	1	4	"	"	48	"	"	348	"	"
	Total										
Grant III	Sanitation and Medical Service										
I	Hospitals & Dispensaries	"	"	"	"	"	"	"			
	Medical Subordinates	"	"	"	"	"	"	"			
	Clerks	"	"	"	"	"	"	"			
	Servants	"	"	"	"	"	"	"			
2	Vaccination										
	Vaccinators	"	"	"	"	"	"	"			
	Peons	"	"	"	"	"	"	"			
									1056	"	"

	No.	Salary per Annum	Salary for Annum	Total amount for Heads
3 Registration of Births & deaths				1056 " "
Registrars	"	" " " "	" " "	
Peons	"	" " " "	" " "	
4 Conservancy				
Nuisance Inspectors	"	" " " "	" " "	
Maistries	"	" " " "	" " "	
Scavengers	12	6 " "	864 " "	
Sweepers	12	5 " "	720 " "	1584 " "
Total				
Grant IV Miscellaneous Municipal purposes				
1 Lighting	"	" " " "	" " "	260 " "
Massaljies	2	5 " "	120 " "	120 " "
2 Markets				
Superintendents	"	" " " "	" " "	
Servants	"	" " " "	" " "	
Total				
Grant I Supervision & Management				
1 Office				
2 Managers				
Clerks	"	" " " "	" " "	
Accountants	1	20 " "	240 " "	
Tax Collectors	"	" " " "	" " "	
Peons	1	8 " "	96 " "	
Total	1	5 " "	60 " "	396 " "
Total				3416 " "

Fort St. 7/11/74

Goody M. C. Office
26th February 1874

W. Mast
President Municipal Commissioners Goody

Approved
Vice-President
Municipal Commissioners Goody

Number of Carts &c which shall work under this agreement
Goody Bale on the 1st January
Number of Bullocks employed throughout the year

	No.			
Number of Carts &c which entered the Goody Bale on the 1st January	Bullock Carts	191	1579	6172
	Hackery Carts	19	152	608
	Sundry Carts	52	364	1456
	Riding Bullocks	62	744	2976
	Horses or Ponies	99	1188	4752
	Asses	37	444	1776
	Camels	3	36	144
	Elephants	1	12	48
	Sundry Carts	331	3972	15888
	Riding Bullocks	374	4488	17952
	Horses or Ponies	106	1272	5088
	Asses	92	964	3856
	Camels	2	24	96
	Elephants	1	12	48
	Sundry Carts	218	2616	10464

(Signed) G. Gregg Thomas
Supt. Salt Co Agency

Approved
G. Gregg Thomas
Ag Collector Salt Revenue

33

From, No 18 365

9/1/74 R.T.T.

The Vice-President
Municipal Commission
Goolgy,

To,

The President
Municipal Commission
Bellary,

Sir, As requested in your letter No 146 dated 23d ultimo, I have the honor to return the revised Budget Statements, after making the necessary corrections, as therein requested.

I have the honor to be
Sir
Your most obt. servant

[signature]

Goolgy M. C. office
6th January 1875

Vice-President
M. C. Goolgy

"Revised Budget Statements"
Rect 7th/1/74

26th February 1874

3/20

BELLARY COLLECTOR'S OFFICE

No. 50

Dated { 24th March 1874.

From,

Acting & President Bl. Co.

THE COLLECTOR OF
BELLARY.

To,

The Chief Secretary to Government,
Madras.

Sir,

With reference to Para. 3 of the Proceedings of the Madras Government, dated 30th September last, No. 1402, I have the honor to forward a statement submitted by the Vice President Gooty Municipality, shewing the No. of carts which entered that town and unloaded there from January last. It will thus be seen that 30146 carts pass through the Town annually but the Vice President does not consider that the levy of tolls exercises a deterrent effect.

I have the honor to be,
Sir,
Your Most Obedient Servant,

Ag. Collector & President.

Revised

Revised Statement I Revenues and Receipts of the Municipal Fund of the Town of Goolty, during the official year 1874-75.

	1874-75 Estimated Minor Heads	1874-75 Estimated Major Heads	Major Head probable receipts
1 Balance brought forward			
(a) Municipal Fund	100 " "	100 " "	
(b) Endowments			
2 Assignments and allotments by Government			
(a) Surplus Pound Fund	130 " "	130 " "	
(b) Ferry Rents			
(c) Fishery Rents			
&c. &c. &c.			
	Arrears / Current		
3 Rates and Taxes	" " "		
(a) Rates on Houses &c.	" " " 672 " "	672 " "	
(b) Taxes on arts &c. (Section 40)	" " " 800 " "	800 " "	
(c) Taxes on Vehicles &c. (Section 57)	" " " 340 " "	340 " "	
(d) Registration of carts (Section 73)	" " " 240 " "	240 " "	
(e) Tolls section (77)	" " " 2800 " "	2800 " "	
(f) Fees (Sections 106, 123, 125, 130, 131, 136 Bye-laws and Schedule A)	" " " " " "	" " "	
(g) Magisterial Fines (Section 17)	" " " 200 " "	200 " "	
	5052 " "	5052 " "	5052 " "
4 Fees in Schools and training institutions		140 " "	140 " " 140 " "
			5422 " "

Received 30/9/74, Rs 223-2-2 &c.
Rs 1/8/74
Receipt Stamp
DEPARTMENT
REVENUE COLLECTOR'S OFFICE

Dated 21st March 74 No. 52

To,
The Chief Secretary
to Government
Fort William

Enclosure. one
Received 25th March 74

No 930

No 259.

I have the honor to acknowledge the receipt of your letter No 259 dated 25th March 1874 forwarding a statement of the Municipal Receipts of the Town of Goolty.

I have the honor to be
Sir
Your most obedient servant
President Municipal Commissioners for the Town of Goolty.

26th September 1874

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

		1874-75 Detail of minor heads			Totals of Major Heads			Major Head probable receipts		
5	Endowments and Sundry Contributions and Donations	"	"	"	"	"	"	5422	"	"
	(a) Hospitals	"	"	"	"	"	"			
	(b) Choultries	"	"	"	"	"	"			
	(c) Educational	"	"	"	"	"	"			
	(d) Miscellaneous	"	"	"	"	"	"			
6	Contributions from Local Funds									
	(a) For public Works									
	Communications	"	"	"	"	"	"			
	School Buildings	"	"	"	"	"	"			
	&c &c &c	"	"	"	"	"	"			
	(b) Educational									
	Provincial Grants for training schools	180	"	"	180	"	"			
	&c &c &c	"	"	"	"	"	"			
	(c) Miscellaneous	"	"	"	"	"	"			
	Hospitals	"	"	"	"	"	"			
	&c &c &c	"	"	"	"	"	"			
7	Miscellaneous	"	"	"	"	"	"			
	(a) Rents of Municipal Markets	"	"	"	"	"	"			
	(b) Rents and Fees in Municipal Slaughter-Houses	"	"	"	"	"	"			
	(c) Sale of Sweepings (section 98)	150	"	"	150	"	"			
	(d) Private Scavenging	"	"	"	"	"	"			
	(e) Sale of Materials and Tools and plants	"	"	"	"	"	"			
	(f) Avenues	"	"	"	"	"	"			
	Sale of Petition forms	10	"	"	10	"	"			
								340	"	"
8	Advances recovered									
	(a)	"	"	"	"	"	"			
	(b)	"	"	"	"	"	"			
	(c)	"	"	"	"	"	"		10	"	"
								5762	"	"

Revised

Note to Statement I

1 House rates are levied at 7 per cent

2 Land tase at 1 anna per Rupee of the assessment

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

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

5 Carts are registered at 2 Rs per annum

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

C Matthews

Vice-President
Municipal Commission
Gooty

Gooty M. C. Office
16th December 1873

Ex
A. Dharmaraj
Asst. to M. C.

Revised

Statement II A Detail of allotment for Expenditure on public works estimated to cost Rupees 100 or upwards

Part I New-works

	Project	Amount of Estimate	Past Expenditure — ture 1873-74	Remarks
(a)	Communications	" " "	" " "	
1				
2	Petty works and reserve	" " "	" " "	
	Total			
(b)	Educational	" " "	" " "	
1				
2	Petty works and reserve	" " "	" " "	
	Total			
(c)	Sanitary and Miscellaneous	" " "	" " "	
1				
2				
3	Petty works and reserve	" " "	" " "	
	Total	" " "	" " "	
	Grand Total	" " "	" " "	

Part II Repairs

No.	Project	Grant	Remarks
(a)	Communications		
1	Roads	200 " "	
2	Petty repairs and reserve	" " "	
	Total	200 " "	
(b)	Educational		
1	Repair of English School Building	80 " "	
2	Petty repairs and reserve	" " "	
	Total	80 " "	280
(c)	Sanitary and Miscellaneous		
1	Cleansing Wells, tanks and drains	100 " "	
2	Petty repairs and reserve	40 " "	
	Total	140 " "	
	Grand Total	420 " "	

Copy M. C. Office 16th December 1873

Lt A D Hammington Supt M. C.

C Huttemann Vice-President M. C. Coorg

Rua 18.12.73

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

		Detailed Minor Heads	Totals Major Heads	Major Head probable Expenditure
Grant I	Public Works			
I	New Works			
(a)	Communications			
(b)	Educational			
(c)	Sanitary and Miscellaneous			
2	Repairs			
(a)	Communications	200 " "		
(b)	Educational	80 " "		
(c)	Sanitary and Miscellaneous	40 " "		
	Establishment	96 " "		
3	Tools, plants and Contingencies	25 " "		
4	Contributions to Local Funds	" " "		
5	Jor			
(a)	&c &c &c	" " "		
(b)	Grant (I) Total		441 " "	441 " "
Grant II	Education			
I	Training Schools	" " "		
(a)	Establishment	" " "		
(b)	Contingencies	" " "		
2	Municipal Schools			
(a)	Establishment	960 " "		
(b)	Contingencies	20 " "		
3	Salary Grants	" " "		
4	Results Grants	" " "		
5	Contribution to Local Funds for Educational Inspectorate	100 " "		
6	Miscellaneous	" " "		
	Grant (II) Total		980 " "	980 " "

Statement II Expenditure from the Municipal Fund (Continued)

	1874–75 Detail of Minor Heads	1874–75 Totals of Major Heads	Major Head probable Expenditure
Grant III Sanitation and Medical Services	" " "		1421 " "
I. Hospitals and Dispensaries	" " "		
(a) Establishment	" " "		
(b) Medicines and Supplies	250 " "	250 " "	250 " "
(c) Diet of Patients	" " "		
(d) Sundries and Contingencies	" " "		
2 Vaccination			
(a) Establishment	120 " "		
(b) Contingencies	30 " "	150 " "	150 " "
3 Registration of Births and Deaths			
(a) Establishment	102 " "	102 " "	102 " "
(b) Contingencies	" " "		
4 Conservancy			
(a) Establishment	1584 " "		
(b) Sanitary Services (cost of Conservancy carts &c.)	360 " "		
(c) Cleansing of Tanks, wells and drains	100 " "		
(d) Contingencies	20 " "		
Grant (III) Total		2064 " "	2064 " "
		2566	
Grant IV Miscellaneous Municipal purposes			
I Lighting	500		
(a) Establishment	120		
(b) Contingencies	38		
2 Markets			
(a) Establishment	" " "		
(b) Contingencies	" " "	658 " "	658 " "
			4645 " "

Statement II Expenditure from the Municipal Fund (Concluded)

	1874–75 Detail of Minor Heads	1874–75 Totals of Major Heads	Major Head probable Expenditure
			4645 " "
3 Choultries	" " "		
(a) Establishment	" " "		
(b) Contingencies	" " "		
(c) Feeding travellers	" " "		
4 Watering streets and planting Avenues	120 " "	120 " "	120 " "
5 &c &c &c	" " "		
Grant (IV) Total		778	
Grant V Superintendence and Management			
I Office	" " "		
(a) Establishment	844		
(b) Contingencies	53		
2 Miscellaneous	63	997 " "	997 " "
(a)	"		
(b)	"		
Advances recoverable	" " "		
Refunds other than of Current Taxes	" " "		
Grant (V) Total		1840 " "	5642 " "
Balances	" " "		
(a) Municipal Fund	" " "		
(b) Endowments	" " "		

Exd
A. Chinnadurai
Asst. Sec. to G.

Gooty Municipal Office
16th December 1875

Chairman to
Vice-President

No 30 Mary/18 Pers 288-292

Pkt 42
18-12-73

Statement II B Detail of Municipal Establishments.

Pkt
18-12-73

			Salary per Mensum	Salaries per Annum	Total Major Heads
Part I	Public Works				
	Overseers	"	" "	" "	
	Masistries	1	3 "	96 "	
	Road Coolies	"	" "	" "	
	&c. &c. &c.				
	Total	-	- -	- -	96
Grant II	Education				
I	Training Schools	"	" "	" "	
	Masters	"	" "	" "	
	Clerks	"	" "	" "	
	Servants	"	" "	" "	
	Total				
2	Municipal Schools				
	Masters 1 on Rs 30 2 on Rs 15	4	70 "	840 "	
	Clerks 1 on Rs 10	"	" "	" "	
	Servants 1 on Rs 6 1 on Rs 4	2	10 "	120 "	
	Total	-	- -	- -	960
Grant III	Sanitation and Medical Services	"	" "	" "	
I	Hospitals and dispensaries	"	" "	" "	
	Medical Subordinates	"	" "	" "	
	Clerks	"	" "	" "	
	Servants	"	" "	" "	
	Total				
2	Vaccination				
	Vaccinators	1	10 "	120 "	
	Peons	"	" "	" "	120
	Total				
	Registration of Births and Deaths				
	Registrars	1	8 8 "	102 "	
	Peons	"	" "	" "	102
	Total				1278 " "

Revised

Statement II B Detail of Municipal Establishment (concluded)

		Rs.	Salary per Mensem	Salaries per Annum	Total Major Heads
					1278 " "
4	Conservancy				
	Nuisance Inspectors	"	" " " " " "		
	Maistries	"	" " " " " "		
	Scavengers at 6 Rs each	12	72 " "	864 " "	
	Sweepers at 5 Rs each	12	60 " "	720 " "	
	&c &c &c	"	" " "		
	Total				1584 " "
Grant N	Miscellaneous Municipal purposes				
I	Lighting				500 " "
	Manalgies at 5 Rs each	2	10 " "	120 " "	
2	Markets				
	Superintendents	"	" " " " " "		
	Servants	"	" " " " " "		
3	&c &c &c	"	" " " " " "		
	Total				120 " "
Grant V	Supervision and Management				
I	Office				
	Manager	1	40 " "	480 " "	
	Clerks	1	20 " "	240 " "	
	Accountants	"	" " " " " "		
	Peons	1	6 " "	72 " "	
	Tax-Collectors	1	7 " "	84 " "	
	&c &c &c				
	Total				876 " "
	Grand Total				4358 " "

Gooty M. C. Office
16th December 1873

Errd A. Thirumalaiyam
Supt. in E

Vice-President

Abstract Statement

	Current: Actual of Expired year 1872-73			Current: Budget 1873-74			Current: Eight months actual			Current: Regular			New years		
1 Opening Balance	531	7	1	80	-	-	1026	3	-	-	-	-	100	-	-
2 Assignments & allotments by Government	60	-	-	250	-	-	179	2	-	120	14	-	130	-	-
3 Rates and Taxes	5081	4	4	6500	-	-	4200	15	11	2099	-	1	5052	-	-
4 Fees in Schools and Training institutions	136	-	-	250	-	-	109	8	-	120	8	-	120	-	-
5 Endowments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Contribution from Local Funds	-	-	-	600	-	-	600	-	-	-	-	-	180	-	-
7 Miscellaneous	107	6	6	180	-	-	90	11	6	9	4	6	160	-	-
8 Advances recovered	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Deposits of Toll Contractor	400	-	-	-	-	-	400	-	-	-	-	-	-	-	-
10 Deposits of Lighting — Dy	25	-	-	-	-	-	40	-	-	-	-	-	-	-	-
Total	6341	1	11	7780	-	-	6796	8	5	2369	10	7	5762	-	-
Grand Total	6341	1	11	7780	-	-	6796	8	5	2369	10	7	5762	-	-
Expenditure															
Grant I Public Works	711	14	4	1310	-	-	2781	9	5	-	-	-	441	-	-
Grant II Education	621	-	-	1140	-	-	428	-	-	712	-	-	1118	-	-
Grant III Sanitation	2627	5	9	3026	-	-	1654	5	10	1371	10	2	2410	-	-
Grant IV Misc. Mnl. Purposes	481	4	-	1062	-	-	414	11	3	645	4	9	778	-	-
Grant V Supt & Manag.nt	883	6	10	960	-	-	764	11	2	195	4	10	1009	-	-
Refunds	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5314	14	11	7496	-	-	6048	5	8	2924	3	9	5762	-	
Closing Balance	1026	3	"	284	"	"	748	2	9	"	"	"	"	"	"
Grand Total	6341	1	11	7780	"	"	6796	8	5	2924	3	9	5762	"	"

(*) of this Rs 1154-12-5, is the amount of defalcation, on Public Works, by Mr. Seshna, the late Superintendent of this municipality, and the remaining Rs 1631-13-0, is are actually expended on the above Works.

Gooty M. C. Office
23rd December 1873

Vice-President
Municipal Commission
Gooty

Recd 30 Jan 1874
In Dist 10/1/74

1/51

BELLARY COLLECTOR'S OFFICE.

No. 4

Penukonda
Dated 15th January 1874.

Desp: 17 — do —

From,

THE COLLECTOR OF and President,
Municipal Commrs BELLARY.

To,

The Chief Secretary to Government
Madras.

Sir,

In continuation of my letter No. 98 dated 31st ultimo, I have the honor to submit the Budget Estimates of the Bellary and Gooty Municipalities.

2. The covering letters of the respective Vice Presidents accompany.

3. In the Gooty Budget Rs 250 have been entered for Medicines and supplies under Grant III. This sum should have been entered as a contribution to the Munro Chattram Dispensary.

4. I hope that the Government will not allow the appropriation of the endowment of the Bellary Dispensary as requested by the commissioners.

I have the honour to be
Sir
Your most Obedient Servant

Collector & President
Municipal Commissioners

Encl. H.C.H.H.

No 280

52

From

To The Vice President
Municipal Commissioners
Forty,

The President
Municipal Commissioners
Ballarat

Sirs,

I have the honor, under instructions from
your Board, of the 13th instant, to
forward herewith the annual Budget for
the Municipality for the ensuing year 1874-75
and to request your sanction thereto.

Receipt from Government, and collectors
Receipt from the Estimate for account of Police,
Receipt the Estimate for account of Police,
with reference to the same Councillors
which explain the Commissioners
of Revenue authorized to be charged on other
Items will otherwise that the amounts
Plans will be required to be lodged on or before
of assessment
Council, January the [illegible] instant
Dated this 15th day of January 1874
Municipal Commissioners
Ballarat

Fwd 16 April/70 Govt 67-68.
" 18 June " " 130-131
" 8 Sept/70 " 40-41
" 30 Sept/70 " 223-224.
" 18 Dec/ " 139-140.
" 4 June " 49-50.
" 28 Oct/ " 230-231.
" 29 " " 237-238.

From 30 May 1874

Filed 1874. DEPARTMENT.

BELLARY COLLECTOR'S OFFICE

Dated 15th January/74 No. 4

To,
The Chief Secretary
to Government
Madras

4 Enclosures (2 Rs)
Received 19 No 103

Submitting Estimate of the
Bellary Municipality for
1874-75.

C 24/2
R 26/2
C 26/2
18-6-73
C 8-a
R 10-a
C 16-

to Rupees 5000 — the difference 1882 7500
must be met if at all, by an annual
contribution from Local Funds - If this
contribution be sanctioned the Municipality
may stand, otherwise it would probably
be unwise to leave the conservancy of this
important place entirely in the hands
of the Local Fund Board -

3 You will observe that the present
Budget ~~——~~ contains no provision
either for the pay of a Vaccinator or a Clerk
for the registration of births and deaths,
as it is considered that the Taluq Vaccinator
and the Village Servants may do the
needful in these matters -

4 You will further observe that we
have been obliged to dispense with the
services of a Superintendent and that
the Commissioners must do the duties
which now devolve on a Superintendent

I have the honor to be
Sir
Your Most Obedient Servant
A Chatterton
Vice President Municipal Commissioners

Municipal Commissioners Office
26th February 1874

4-3-74

103

14

No. 35

BELLARY COLLECTOR'S OFFICE

Dated 11th March 1874.

From, The Vice President Municipal Commissioners

THE COLLECTOR OF BELLARY.

To, The Chief Secretary to Government

Madras

Sir,

With reference to your Telegram
of 13th Instant I have the honor to submit
a revised budget, the Taluq Municipality
omitting professional tax -

2 I would beg to draw the circumstances
to endorse the Vice Presidents request
contained in his covering letter to the
effect that it would be advisable to
do away with the Municipality
altogether -

I have the honor to be,
Sir,
Your most obdt Servant
W Chaster
Collector &c

Ex: H.I.H 67.

Govt Municipalities

I should look upon the abolition of Municipal institutions in a Town of this size [illegible] Govt Should as a township retrograde movement, and to avoid this necessity the Continuance of the Profession tax as a Special Calling I would also increase the House tax to the Maximum rate if necessary. A sanitary & Waterworks system the payment by Corporations of any Corporations to contribute to a tax on

Rec'd 30 May 1874
Ans. June 1st 1874 DEPARTMENT
BELLARY COLLECTOR'S OFFICE

Dated Bellary 1874 No. 35

To,
The Chief Secretary
Govt of Government
Madras

Enclosure. One.

Received 1st March

No. 930

Submits a statement of Budget for the Municipality and suggests the advisability of levying the above taxes with the Municipality altogether.

Original & Enclosure

3/1

No. 288.—

29/3.

For orders

The resolution arrived at by Govt at the close of the last official year to dispense with the profession tax was not made the subject of a general order but instructions were issued separately to each Municipality in the order on the budget for the current year. The Draft order on the Bellary Municipalities had come into circulation before the resolution of Govt was arrived at and appears to have been despatched without the necessary addition.

On the Govt budget for 1874-75 being received a telegram was despatched directing the submission of the revised budget omitting the profession tax.

In submitting the revised budget the Vice-

The abolition of the Municipality means simply relief from all taxation & to ant- for of the Conservancy of the Town to the from the inhabitants - the right of the tuit! forty an important place - and shall in my opinion be claimed as a municipality.

The party seeks no claim as L. F. Board to

The trade of this Country in the shape of handicrafts - has probably has a baneful effect on Railway Receipts.

In cases like this where the existence of a Municipality depends on the Profession tax I would allow of its levy.

25-4-74.

president remarks that
under a contribution of
Rs 15-00 can be obtained
from the Local Fund Board
it would be better to leave
the conservancy of the place
altogether in their hands-
in other words suggests
the abolition of the Munici-
pality.

In forwarding the vice-
president's letter Mr Madden
states that he endorses
the vice President remarks.

The budget as submitted
shew receipts to the amount
of Rs 3500 of which it
is proposed to realise Rs 1500
or 43 per cent from tolls.
From another letter lately
received it appears that
on a rough calculation
30,146 carts and animals pay toll at
Sooty during the year of
which only 3972 unload
in the town - or in other
words upwards of eighty
per cent of the receipts
from tolls are derived
from the through traffic.
The establishment construction
and maintenance of a toll
line appears therefore to be
impracticable (at municipal
expense) in this town.

The house rate is levied
at 7 per cent on the annual
value, and the popu-
lation is 6,730 according to
the last census. This at
the last census averaged
per 134 3 houses. The
Estimated proceeds of the
house-tax being Rs 672
it would appear
that the valuation has
been very leniently made.

Even if one third be
struck off as valued be-
low Rs 6 and thus four fifths
the average annual
value of the remainder
will be less
than Rs 11. If the

key already
realise Rs 1500
from tolls - nearly
half their income.

forty years to
come to accurately
exactly the same
position as to total
ten as do Vizagapatam & Rajamun-
dry - in which
places no hard
maximum has been
decided on retaining
the Professional Tax.
I would adopt the
same course in
Sooty & also draw

the attention of
the President to
the manifestly
low valuation
of House tax basis.

I think both
President &
Vice President
need stirring
up.

L. D. S.

A Municipality should
cannot provide for
an expenditure of
Rs 5000 unless
the expediency of
an above maintain
is permanent
guaranteed. Now
if an octroi to this

Municipalities to be abolished the Commissioners may be directed to revise the house assessment.

In the report for 1873-73 it appears that Rs 1127 were realized from this source and there is an explanatory remark to the effect that Rs 1000 was too low an estimate.

An explanation of this may be possibly be found in the papers submitting the original budget but there were into circulation with the draft order on another Bellary Municipal budget and have not yet returned.

This memo is submitted without waiting for their return as if the Municipality is to be abolished the notification sanctioning levy of taxes for 1874-75 should not be published on the 31st as proposed in a memo already submitted.

J.H.

C18-4-Aug-4.

Municipalities

The Profession tax, they gained by which is valued Rs 1500; but on the other hand, they will have (Mercantile) to give up the "Trade" tolls, which cannot be wrung this same. So that they will still have a deficiency (with the when they have received the Profession tax) of Rs 1500. How is this to be met? It will appear only by a more rigorous assessment of the house-tax and then I suppose will very unpopular & difficult. If they cannot manage Rs 1500 more from house-tax, it will seem that the only alternative is abolition

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commissioners, Bellary, dated 10th and 24th March and 12th May 1874, Nos 35, 50, & 60.

Read also Memorials by the Hon'ble Mr Arbuthnot - 18 April 1874

Read again letter from Vice-President of the Municipal Commissioners Bellary, dated 15th June 1874 No 44

Order thereon of Council dated 30th May 1874 No 930.

792

The Govt having resolved to do away with the Profession tax as far as possible throughout the Presidency, a revised budget from the Govt Municipality was called for in which that tax was omitted. In forwarding the revised budget, the Vice President remarked that the lowest possible expenditure would exceed the income without the Profession tax by Rs 1500, and suggested that that amount should be obtained from the Local Fund Board, or that the Municipality should be abolished. Under the above circumstances, the Govt are satisfied that the retention of the Profession tax is a necessity in the case of the

Ordered accordingly in the 2d last para which directs the submission of a revised budget

Govt

Gooty Municipality and consequently the revised budget ~~consequently~~ need not be taken into consideration.

The estimated receipts and expenditure shown in the budget for 1974-75 as originally submitted, are compared below with those for 1973-74.

Receipts	1973-74 Rs	1974-75 Rs
Balance	80	100
Assignments		
Surplus Pound Fund	250	130
Rates and Taxes		
Rates on Houses	1,400	672
Tax on Arts	1,050	800
Tax on Vehicles	500	340
Regn of Carts	250	240
Tolls	3,200	2,800
Fines	100	200
School Fees	250	140
Training Schools. (Govt grant)	"	180
Local Fund Contribution	600	"
Miscellaneous	100	160
Total	7,780	5,762

Expenditure			1973-74 Rs	1974-75 Rs
Public Works				
New works	Communications		300	"
	Buildings &c			200
Repairs	Communications		950	120
	Buildings &c			
Other items			60	121
			1310	441

Expenditure	1973-74 Rs	1974-75 Rs
	1,310	441
Education		
Schools	1,000	980
Inspection	140	"
Sanitation &c		
Munro Chattrum	300	250
Vaccination	150	150
Regn of Births &c	"	102
Conservancy	2,576	2,064
Miscellaneous		
Lighting	780	658
Other items	280	120
Supervision &c	960	997
	7,496	
Balance	284	
Total	7,780	5,762

I expect to be called to say that I think the course proposed by Lachlan Cameron in the Gooty Municipality is unsatisfactory. The respective case is stated as a means of equalising the expenditure with the income: but that it will not do so is clear. In the first place, the existing

In forwarding the Bellary and Gooty Municipal budgets, the President remarks that the covering letters of the respective Vice-Presidents accompany, but in the case of the Gooty Vice-President, the post can find nothing more than a formal letter of one paragraph, and they are therefore left without any explanation whatever of the anticipated falling

falling off in every single item of Municipal revenue, Fines, and Miscellaneous alone ~~being~~ excepted;— explanation being the more necessary as from the Vice President's letter forwarded with the President's letter, dated 12th May 1874. No 60, it appears that the actual receipts for 1873-74 were considerably in excess of those now budgetted for. The above-mentioned letter shows, however, that, owing to gross mismanagement, the Municipality has fallen into a state of insolvency, and has been obliged to appeal unsuccessfully to the Local Fund Board for assistance. The President is authorized to make such advances from Provincial (to be recovered within the year) funds as may be necessary to meet all outstanding liabilities

as stated by the President

deficit is Rs 1500:

whereas the Professions tax produces no

less than Rs 1050.

The Professions tax (principally paying) will not ~~save~~ the Municipality

even under present circumstances. Not, I fear.

Encl

The receipts were Rs 748-2-3 in excess of the estimates. JL

Encl

It is submitted that the Municipality has no claim on the Local Fund Board and that the amount may be advanced from Provincial funds and recovered within the year. JL

if we are to act here as we have done in regard to other Municipalities, there will be an addition to the deficit on account of Octs on the Trade of Coffee.

We are not, then, by restoring the Profession tax, recalling to the Municipality of

liabilities, and he will also lose no time in proceeding to the town, and making a thorough investigation into the working of the Municipality and its establishments, submitting a report to us on the same, together with a carefully prepared revised budget framed after the actual position of affairs is known. This revised budget should be framed so as to permit of the 6th 7th and 8th clauses mentioned in Schedule B being exempted from the Profession tax. We desire to know what steps have been taken for the criminal prosecution of the late Superintendent, and how it was that the frauds committed by him escaped detection for so long a period. JL

In its way: and ~~that~~ yet

The ~~that~~ we are so

Mem: Commr Bellary

enabling it is the duty

proceed as said we are

performing the restoration of the

tax.

I must thank Sol. Oddy not
commit itself to such
~~stupid~~ bad financial
logic. If we are to
continue the Professions
tax, we must also require
it to raise the house-tax,
which I presume it would not
be without insuring enormous
unpopularity - & probably might
fail in obtaining any increased
return from the Tax.

In my own part, I should see
nothing "retrograde" in any
Parliament which
Discovery that these ~~Municipalities~~
the smallest but are in possession
~~monopoly~~ of all our Municipalities -
ought not to have been made

a Municipality at all,
as shown by the utter
failure of the experiment.

There is nothing so
very much more objectionable
in ~~giving~~ repealing
Municipal institutions
to a town of 6000
~~inhabitants~~ than in repealing
them to one 5000, for
inhabitants

Aug 23/74

Govt. of {1874} Madras.

Financial

To

Dated May 30 } 1874, No.
Recd. 930.

Nos. 288-92.

Goolj Mumy - the Budget
Estt. of this Mumy. for 1874-75,
reviewed & passed -