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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finl.

DEPARTMENT

G.O. No.	170	Press.
B.P. No.		Mis.
Back No. (110-111)		
Dated	28 1 1881	197

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

28th January 1881, No. 170.

Municipal—Reports.

Read again —

G.O., No. 1679, dated 2nd September 1880, paragraph 2.

PARA. 2. The receipts, excluding the opening balance and the License Tax collections, amounted to Rs. 70,486 against Rs. 69,425 estimated and Rs. 63,042 actuals for 1878-79. The House rate realised Rs. 29,962, of which Rs. 2,811-14-10 were on account of arrears of previous years. Statement IV submitted with the report for 1878-79 showed that only Rs. 452-12-3 were left uncollected at the close of that year from the entire House Tax demand, current and arrears. This amount should have been brought forward in the accounts for 1879-80, but in lieu of this Rs. 2,811-14-10 are shown as arrears demand, the whole of which is reported as collected during the year. The President will explain how so large an arrear came to be shown in the accounts of the year, although it did not appear in the previous year's accounts. This discrepancy does not appear to have attracted the attention of the Auditor who has countersigned the accounts; and it is observed that the same person audited the accounts for 1878-79 also. An examination of the House Tax Register would have shown the correct amount of the outstandings. The Auditor does not report that he examined the Registers, nor has he noticed the important omissions in the account of assets and liabilities appended to Statement II, viz., the Dispensary capital and the balance of the Deposit Account No. III.

Read also the following paper :—

No. 110. From H. P. GORDON, Esq., President of the Municipal Commissions, Bellary District, to the Chief Secretary to Government, dated 15th November 1880, No. 4750.

With reference to paragraph 2 of G.O., No. 1679, dated the 2nd September last, reviewing the report of the Bellary Municipality for the year 1879-80, I have the honor to forward, for the information of Government, copy of letter, No. 830, dated the 26th ultimo, together with its enclosure, affording the information called for by Government.

2. Copy of an extract from resolutions of the Commissioners, passed on the 28th October last, is also enclosed in explanation of the other points adverted to in the Government Order under reply. On consideration of the various duties which the Vice-President has to perform when an official, I would respectfully recommend, for the favorable consideration of Government, the proposal contained in the concluding part of the resolution, that the Chairmen of the respective Divisions may be authorised to make cash payments, and to request a reconsideration of the order directing that all such payments should be made by the Vice-President (*vide* paragraph 19 of the Government Order quoted above). It can scarcely be expected that any non-official would accept an honorary office saddled with so onerous a duty.

Map in complete

ENCLOSURE No. 1.

From H. A. SIM, Esq., Vice-President of the Municipal Commission, Bellary, to the President of the Municipal Commissions, Bellary District, dated 26th October 1880, No. 830.

With reference to your foot-note, No. 2039, dated 20th September 1880, on G.O., No. 1679, dated 2nd September 1880, reviewing the annual report of this Municipality for the year 1879-80, I have the honor to reply as follows:—

(1.) The sum of Rs. 452-12-3, shown in Statement IV of the accounts for 1878-79 as balance remaining to be collected, is not the difference between the actual House Tax demand for that year and the total sum collected during the year, but only the difference between the Budget Estimate and total collections of the year.

The total actual demand for the year 1878-79 was Rs. 31,871-12-6, and Rs. 28,747-3-9 only being collected during the year there remained an actual uncollected balance of Rs. 3,124-8-9. The Rs. 29,200 entered in the statement as demand means only the estimated demand, and hence the discrepancy noted in the first portion of paragraph 2 of the Government Order above referred to.

In the same manner the uncollected balance shown at the end of the year 1879-80, viz., Rs. 1,447-2-6, is incorrect. The total demand after revision was Rs. 36,513-9-10; deducting from this the sum remitted on appeal or otherwise, viz., Rs. 1,377-9-1, the actual nett demand for that year was Rs. 35,136-0-9, of which Rs. 27,150-2-0 were the actual collections, leaving the large balance of Rs. 7,985-14-9 uncollected at the end of the year, due to the revision not being completed in the Bruce Pettah till the 26th of February 1880. Efforts are being made to collect all the arrears of the previous two years and the whole of the demand for the current year before the close of 1880-81.

(2.) The omissions alluded to in the latter part of paragraph 2 arose from the presumption that the deposit transactions were not to be mixed up with the Municipal account proper—a course which was followed in previous years. The Auditor having left the station I am unable to forward his explanation.

Revised statements are herewith sent.

EXTRACT from Proceedings of the Bellary Municipal Commission, dated 28th October 1880.

PRESENT:

H. P. Gordon, Esq.	..	..	..	..	..	President.
H. A. Sim, Esq.	..	..	..	..	..	Vice-President.
M. Abraham, Esq.	..	..	..	..	..	Member.
M.E.Ry. A. Comarasamy Mudaliar Avergal	..	..	..	..	..	Do.
Do. A. Sabapaty Mudaliar Avergal	..	..	..	..	..	Do.

XIII. Read G.O., No. 1679, dated 2nd September 1880, reviewing report of Bellary Municipality for 1879-80.

Resolved, with regard to paragraph 14 of the Government Order, that the minimum of fifty and thirty cases per month be insisted on from the first and second class vaccinators, respectively, the authorised reward of 2 annas being granted for all successful cases in excess of a hundred. In the event of any vaccinator failing to vaccinate the required number of cases the Vice-President is authorised and requested to invariably impose a fine corresponding to the amount of short work. Immediate notice to this effect will be given to the vaccinators.

The Commissioners further request Dr. Hackett's opinion as to the advisability of posting the first-class vaccinator to the Bruce Pettah, and the second-class vaccinator to Cowl Bazaar.

Resolved, also, with reference to paragraph 2 of the Government Order, that the gentleman who acted as Auditor having left the station, the Commissioners are unable to obtain his explanation of the omissions in audit referred to by Government. The matter will be brought to the notice of the Auditor for the current year.

With reference to paragraph 19 of the Government Order, the Commissioners are of opinion that to expect the Vice-President to supervise the payment of all sums, including the very numerous small sums due to coolies temporarily employed, is to expect more than he can be fairly called upon to do. They consider that the payment of temporarily employed coolies may conveniently and safely be left to the Chairmen of the respective Divisions. They would, therefore, respectfully request a reconsideration by Government of their order passed on this subject.

(True Extract.)

BELLARY,
30th October 1880.

(Signed) H. A. SIM,
Vice-President.

No. 111. ORDER THEREON, 28th January 1881, No. 170.

So grave an error as the adoption of the Budget Estimate for the demand in Statement IV, year after year, without notice either on the part of the Auditor or the President or the Vice-President, should not have occurred. The meaning of assessed demand in Column 2 of that return is clear. The object of the statement was to show the uncollected arrears outstanding at the close of the year and has been entirely defeated. The President will take measures to prevent the submission of such misleading accounts in future, and the Auditor should not be re-employed.

2. The measures reported regarding vaccination will be referred to the Sanitary Commissioner.

3. If the Vice-President thinks that Divisional Commissioners can without inconvenience make payments to coolies there is no objection to his delegating this duty to them.

(True Extract.)

C. D. MACLEAN,
Under Secretary.

To the President of the Municipal Commission, Bellary.
" Sanitary Commissioner.
" Accountant-General.

Exd. J. Wright.

Govt. of (1881) Madras.
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Bellary,
&c., &c., &c.

Dated January, 28th.

Issued

Recd.

Encl.

G.O., 28th January 1881, No. 170.

JANUARY.
Nos. 110-111.

Municipal—Reports.—Orders passed on letter from President, Municipal Commission, Bellary, forwarding certain papers explaining the omissions and discrepancies pointed out in G.O. No. 1679 of 1880, reviewing the report of the Bellary Municipality for 1879-80.

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

2nd September 1880, No. 1679.

Municipal—Reports.

Read the following papers:—

No. 11. From H. P. GORDON, Esq., Collector and President of the Municipal Commission, Bellary, to the Chief Secretary to Government, dated 19th June 1880, No. 2327.

I have the honor to submit my report on the administration of the Bellary Municipality during the official year 1879-80. The Vice-President's report, with its enclosures, is enclosed.

2. The estimates for this period, which received the sanction of Government in their Order, No. 589, dated the 27th March 1879, anticipated an income

of Rs. 77,615 with a closing balance of Rs. 910.

3. The large increase shown in the receipts, which amounted to Rs. 87,878-10-1 (exclusive of the Local Fund share of the tolls, Rs. 4,697-3-4), is due to the revision of the license tax assessment, resulting in a collection of Rs. 10,439-12-9 in excess of the estimate. As the proceeds of this tax do not form a part of the Municipal Fund, the increase in receipts under this head is, as far as the Municipality is concerned, nominal.

4. A sum of Rs. 2,371-14-7 was contributed from Provincial Funds towards the expenditure incurred in dieting non-resident famine patients in the Civil Dispensary. This receipt was not budgeted for. The annexed accounts show that the relief thus afforded was not commensurate with the extra expense which devolved upon the Municipality from this cause.

5. The income under the head "Private Scavenging" exceeded the estimate by Rs. 1,208-9-5 and the actuals of the previous year by Rs. 2,728-8-5.

6. The sum realized from tolls was Rs. 14,091-10-8 against Rs. 14,308-5-4 collected during the previous year. The sum thus realized, though in excess of the amount budgeted for in the year under report, is less than the actuals of the previous year by Rs. 216-10-8.

7. Amongst the items that show a decrease from the estimated receipts will be found Rs. 985-11-8, being the assessment due on Government waste lands in the Municipality. The list of lands assessed by the Commissioners was obviously inaccurate as it included sites of private and public buildings and bazaars which are not liable to the rate, as well as lands attached to military buildings for which a municipal tax had already been paid by Government. In its Proceedings of the 27th

March 1879, No. 589, Government remarked that the rate on lands should be the same as that on houses, but the Commissioners availed themselves of the discretion given to them by Section 41 of the Act to fix a rate of two pies per eighty square yards on unoccupied land unappropriated to buildings. The amount claimed by the Municipality, Rs. 2,721-2-10, being considered exorbitant and incorrect, an approximation to the area of the unoccupied assessed land of this description is being made under my instructions as Collector on behalf of Government. In the absence of a survey of field numbers and the peculiar conditions of the bazaars (which occupy assessed lands) and of the cantonment, the work is one of considerable difficulty. The adjustment of the matter will be reported in due course.

8. The charges amounted to Rs. 79,118-1-9 against an anticipated expenditure of Rs. 76,705. The charges, however, do not include the cost of the Police force, the bill not having been received in time to admit of payment within the year. This charge, as shown in the bill since received, amounts to Rs. 5,735-2-2. The Vice-President's report explains the fluctuations under receipts and charges.

9. The expenditure under New Works was small, being confined to charges for the construction of a thatched shed as a market in the Bruce Pettah and of a cinerator near the Commissariat Cattle Lines at a cost of Rs. 67-6-8 and Rs. 25 respectively. The cost of the former construction has been already recouped by rent-fees, and further accommodation of this kind, if carefully adapted to the wants of sellers, would probably be remunerative. The Commissioners are, however, naturally averse to any considerable outlay in this direction in view of the utter failure of the fine market erected by them in Cowl Bazaar.

10. The proposed new works were abandoned and the repairs of roads were in part left undone in consequence of the discovery that the unforeseen charges of the dispensary would land the Board in a deficit if the proposed works and repairs were prosecuted. This forecast was subsequently rendered to some degree incorrect by the grant made from Provincial Funds towards the charges of the dispensary, but Government will observe that dispensary charges were greatly in excess even of those incurred in years of famine, while the closing balance of the Municipal Board, after deducting the charges of the Police, is but Rs. 3,025-6-2, and the grant was not made until the month of February last. A sum of Rs. 7,823-12-8 was spent in the repair of municipal roads against Rs. 9,900 sanctioned in the estimate.

11. The increase in the charges under "dispensary" amounted to Rs. 4,615-2-4 and was due mainly to the dieting and medical treatment of famine patients. In previous years the cost of dieting famine patients was borne by Government.

12. The conservancy of the Municipality has been well attended to at a cost of Rs. 28,674-0-2 (or nearly one-third of the total disbursements of the Municipality) against an estimate of Rs. 30,642. The decrease does not seem to call for special notice. The health of the town was good. The Civil Surgeon's report is enclosed.

13. The condition of the Municipal Schools was, as reported by the Inspector of Schools, very unsatisfactory, especially that of the Mahomedan School at Bruce Pettah. Steps have been taken to better their condition. The fees realized in these schools amounted to Rs. 719-15-0 against a sum of Rs. 1,695-10-1 incurred as charges on account of establishment, &c.

14. Out of the 1,287 cases vaccinated during the year only 1,097 was successful. The cost per head of successful cases amounts to about 7 annas and 6 pies.

15. The bills on account of the Police Force (as previously remarked) and of the Medical College not having been received during the year under report, these charges are not included in the statement of expenditure.

16. The accounts of the Municipal Office were audited by the Agent of the Bank of Madras, Bellary Branch.

17. The reports of the Anantapur and Gooty Municipalities will be submitted as soon as they are received from the Vice-Presidents, to whom reminders have been sent.

ENCLOSURE No. 1.

From J. G. FIRTH, Esq., Officiating Vice-President of the Municipal Commission, Bellary, to the Collector and President of the Municipal Commission, Bellary, dated 20th May 1880, No. 182.

I have the honor to submit my report on the working of the Municipal Act (No. III of 1871) in this town and with it to furnish the accounts of the Municipality for the year 1879-80 duly audited, the report from the Civil Surgeon on the working of the Civil Municipal Dispensary, and the statements called for in G.O., No. 1614, dated 22nd August 1879.

Receipts.—The actual receipts in the year under report amounted to Rs. 92,575-13-5 inclusive of an opening balance of Rs. 422-2-4. The estimated total receipts were Rs. 77,615, in which an opening balance of Rs. 1,660 had been budgeted for, thus showing a realization of Rs. 14,960-13-5 beyond the amount shown in the budget, which is thus accounted for:—

Items of Receipt.	Actuals of 1879-80.	Sanctioned Budget Estimates, 1879-80.	Increase over Estimates.	Decrease under Estimates.	Difference between Columns 2 & 3.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Rates on Houses	29,962 0 10	30,000 0 0	.. .. .	37 15 2	.. .. .
2. Rates on Lands	14 4 4	1,000 0 0	.. .. .	985 11 8	.. .. .
3. Taxes on Vehicles and Animals	6,737 4 0	7,000 0 0	.. .. .	262 12 0	.. .. .
4. Registration of Carts	1,119 8 0	1,000 0 0	119 8 0	.. .. .	.. .. .
5. Tolls	14,091 10 8	11,000 0 0	3,091 10 8	.. .. .	.. .. .
6. Licenses (Sections 131 and 136)	702 14 10	700 0 0	2 14 10	.. .. .	.. .. .
7. License Tax	16,369 12 9	6,530 0 0	10,439 12 9	.. .. .	.. .. .
8. Grain License	264 0 0	500 0 0	.. .. .	236 0 0	.. .. .
9. Pandal Fees	338 5 0	200 0 0	138 5 0	.. .. .	.. .. .
10. Government Contribution to Hospital	2,371 14 7	.. .. .	2,371 14 7	.. .. .	.. .. .
11. Surplus Pound Fund	72 5 6	100 0 0	.. .. .	27 10 6	.. .. .
12. Magisterial Fines	2,355 5 0	1,500 0 0	895 5 0	.. .. .	.. .. .
13. School Fees	719 15 0	700 0 0	19 15 0	.. .. .	.. .. .
14. Private Scavenging	7,208 9 5	6,000 0 0	1,208 9 5	.. .. .	.. .. .
15. Hospitals	353 15 7	545 0 0	.. .. .	181 0 5	.. .. .
16. Sale of Sweepings	616 14 4	900 0 0	.. .. .	383 1 8	.. .. .
17. Avenues	180 7 3	200 0 0	.. .. .	19 8 9	.. .. .
18. Rents of Municipal Markets	65 12 0	.. .. .	65 12 0	.. .. .	.. .. .
19. Rents from Municipal Slaughter-houses	991 10 8	1,000 0 0	.. .. .	8 5 4	.. .. .
20. Sale of Materials, &c.	211 1 10	100 0 0	111 1 10	.. .. .	.. .. .
21. Quarries	120 0 0	150 0 0	.. .. .	30 0 0	.. .. .
22. Fees from Travellers' Bungalows	129 0 0	250 0 0	.. .. .	121 0 0	.. .. .
23. Sale of Ground	334 0 0	500 0 0	.. .. .	166 0 0	.. .. .
24. Recoveries	38 6 8	10 0 0	28 6 8	.. .. .	.. .. .
25. Fines by Commissioners	231 11 11	200 0 0	31 11 11	.. .. .	.. .. .
26. Sale of Books	42 11 11	10 0 0	32 11 11	.. .. .	.. .. .
27. Opening Balance	422 2 4	1,660 0 0	.. .. .	1,237 13 8	.. .. .
Total	86,715 13 5	71,755 0 0	18,557 13 7	3,596 15 2	14,960 13 5

Compared with the receipts of 1878-79 the actual current receipts showed a net increase of Rs. 13,779-9-10. Of this increase Rs. 10,921-12-9 is the difference between the total of license tax receipts for two years and Rs. 2,728-8-5, that of the private scavenging receipts for the same period.

In the current year the Government were pleased to contribute Rs. 2,371-14-7 towards the abnormal expenditure incurred in the Civil Dispensary in the dieting of non-resident famine patients. If we deduct from this Rs. 129-4-8, which is the remainder of the apparent increase in the receipts of the year under report after accounting for Rs. 10,921-12-9 realized by increased license tax collections and Rs. 2,728-8-5 under private scavenging, we find that, excluding these two items of receipts, there has been a net decrease in 1879-80 compared with 1878-79 of Rs. 2,242-9-11 on the other heads. This decrease will be remarked upon under each head.

Rates and Taxes.—The actual receipts under this head were Rs. 65,502-9-1, being in excess of the actual of the past year 1878-79 by Rs. 14,917-8-6, and in excess of the budget estimate by Rs. 7,572-9-1. The proceeds of the license tax under Act III of 1878 did not appear in the estimate, which has caused an apparent excess on the budget estimate of rates and taxes, while under the heads of "Rates on Land" and "Tolls" the actuals received were less than the budget amount by Rs. 985-11-8 and Rs. 1,605-8-8 respectively. The estimated revenue in the budget under these two heads was thus in excess of the actuals received; comparing the details of

Statement I of this year with those of the previous year, if the land tax proceeds are left out of account, it will appear that the year 1879-80 shows an increase of Rs. 14,903-4-2. This increase was more than realized by the increase of this year's license tax collections and toll collections over those of last year. There has been a falling off under the headings "Grain License" and "Taxes on Vehicles and Animals."

House Assessment.—This tax in the current year realized Rs. 29,962-0-10 against Rs. 29,594-2-8 of the previous year. This was levied at the highest rate allowed by the Municipal Act. In the ensuing official year the collections under this head will stand at a higher figure as the results of the late revision of assessment of houses in the bazaars show a net excess of Rs. 3,112-3-7.

Land Tax.—Rupees 14-4-4 were realized during the year; the tax on Government lands is still due. The Commissioners, in lieu of the percentage fixed in Section 40 of the Act, preferred to levy a tax of two pies for every eighty square yards under the same section.

Taxes on Vehicles and Animals.—The receipts under this head were Rs. 6,737-4-0 against Rs. 7,103-8-0 of 1878-79 as particularized below:—

	Taxes on Vehicles.			Taxes on Animals.		
	RS.	A.	P.	RS.	A.	P.
1878-79	1,053	12	0	6,049	12	0
1879-80	938	0	0	5,799	4	0

The decrease under Vehicles is due to the fact that the Prosecuting Inspector was not able to attend to this portion of his work owing to his being engaged in the collection of license tax, and that under Animals is due to the removal of three squadrons of cavalry from this town.

Registration of Carts.—The receipts under this head amounted to Rs. 1,119-8-0, being in excess of that of the previous year by Rs. 98-8-0 and of the budget estimate by Rs. 119-8-0.

Tolls.—Under this head the gross receipts were Rs. 14,091-10-8 compared with Rs. 14,308-5-4 collected in the year 1878-79. The receipts, though in excess of the budget estimate for the year 1879-80 by Rs. 3,091-10-8, have nevertheless fallen short of the actuals of the year 1878-79 by Rs. 216-10-8.

There has been a gradual decrease in this source of revenue for the past three years; and, even if the tolls should sell in the second half-year at the same figure it realized for the first half-year 1880-81, the gross receipts at the end of the year will fall far short of the figure which represented the total gross receipts of former years. This great diminution in receipts is no doubt due to the much smaller traffic in grain as compared with that which existed during the famine.

Licenses.—These fees, which were realized under Sections 131 and 136 of the Act, amounted in the year under report to Rs. 702-14-10 against Rs. 745-11-5 of the year 1878-79; they have fallen short of the actuals of the previous year by Rs. 42-12-7 and have just exceeded the budget estimate by Rs. 2-14-10.

License Tax under Act III of 1878.—The total collections in the current year amounted to Rs. 16,969-12-9 against Rs. 6,048 of the previous year. These collections are as particularized below:—

Collections after 31st March 1879 for the Year 1878.

	RS.	A.	P.
By amount of remissions granted on objection petitions	792	0	0
Do. realized by sale of property	14	8	0
Do. of remuneration for Rs. 10 at 10 per cent. (vide G.O., No. 1156, dated 26th May 1879)	0	12	10
Do. transferred from deposit account to cover irrecoverables of the year 1878	327	15	0
<i>Current Collections for the Year 1879.</i>			
By actual collections under the Act	9,584	0	0
" penalties under Section 19	73	8	0
" remissions under Section 17 and an appeal to Board of Revenue	4,681	8	0
By remuneration for duties imposed under the Act at 7 per cent.	776	6	6
By amount transferred from deposit account to cover irrecoverables, &c., of current year	719	2	5
Total	16,969	12	9

It will be observed, after deducting amounts paid by the Municipality repaid by the Collector and amounts again paid over to the Collector, that the actual collections and charges in the current year under license tax were Rs. 9,657-8-0 and Rs. 10,249-15-10 respectively. Excluding Rs. 43-7-1 credited in April 1880, the difference is the amount of irrecoverables. The transactions as they now take place under the Act lead to a complication of accounts, but, if the Municipality were simply called upon at the end of the year to pay the amount it actually recovered under the Act minus a percentage for duties it had to undertake, the plan would render such complications unnecessary and would reduce a whole string of items into two simple heads, "receipts" and "charges," under license tax, each consisting of a single item.

Grain Licenses.—The total amount collected under this head was Rs. 264 against Rs. 612 of the previous year. This decrease in revenue is attributable to the fact that, whereas in the previous year the rate charged for each license was Rs. 36, in this year it was reduced to Rs. 12. The higher rate was levied during the famine time as a deterrent measure to prevent merchants from causing inconvenience to the public by choking the roads with sacks of grain.

Pandal Fees.—This source of revenue, which depends mainly on the number of marriages celebrated during the year, realized Rs. 338-5-0 against Rs. 273-12-0 of the year 1878-79.

Contribution from Provincial Funds.

(a) **Communications.**—The receipts under this head, Rs. 4,660, are for the upkeep of the cantonment roads; but, as these roads have now been transferred to Department of Public Works management, this will cease to be an item of receipt hereafter.

(b) **Hospitals.**—During the earlier part of the year the Commissioners, finding themselves laboring under a difficulty owing to the excessive expenditure in the Civil Dispensary incurred in the dieting of non-resident famine patients who had no claim on the Municipality, resolved to apply to the Government for a grant to compensate them for this abnormal expenditure. The Government were pleased to contribute Rs. 2,371-14-7, the actual amount expended in the dieting of non-resident famine patients.

Contribution from Special Funds.

Surplus Pound Fund.—Under this heading Rs. 72-5-6 were the only receipts in this year against Rs. 38-15-8 of the previous year.

Contribution from Local Funds.—Rs. 1,200 were contributed towards the upkeep of the Civil Dispensary, being the usual amount arranged to be paid between the two Boards.

Fines and Fees (Section 17 and Bye-laws).—The total receipts under this head amounted to Rs. 2,395-6-0 against Rs. 2,015-13-1, showing an excess of Rs. 379-8-11. The Police have been very active in the prosecution of nuisance cases, and the Sub-Magistrate has been strict in the awarding of fines. The result has been an increase of the revenue under this head as well as an improvement in the cleanliness of the town.

Fees in Schools and Training Institutions.—The receipts under this head were Rs. 719-15-0 against Rs. 707-10-0 of the year 1878-79, showing a slight increase of Rs. 12-5-0.

Private Scavenging.—The receipts realized under this head were Rs. 7,208-9-5 as compared with Rs. 4,480-1-0 in the year previous. There has been a large increase in the current year of Rs. 2,728-8-5 owing to the system having been reorganised by Mr. Hammick, the late Vice-President. The system is now in full working order, and applications are frequently being received by the Municipality from parties requesting that their houses may be cleaned under Municipal agency.

Endowments, Private Contributions and Donations, and Miscellaneous Receipts.

(a) **Hospitals.**—The sum realized here was Rs. 363-15-7 against Rs. 1,148-13-3 in 1878-79. The particulars of receipts of two years are shown below:—

	1878-79.			1879-80.		
	RS.	A.	P.	RS.	A.	P.
Dieting criminal cases	1	4	9	48	14	9
Do. famine patients	898	0	4	267	0	10
Sale of medicines	2	0	0	48	0	0
Donations and subscriptions	247	8	2	..	..	..
Interest on funded capital	..	..	..	..	..	..
Total	1,148	13	3	363	15	7

It will be seen from the above statement that, if we exclude from calculation the receipts realized under the heads "Dieting Famine Patients" and "Interest on Funded Capital," there has

been a considerable increase this year over those of the last year on the other source of hospital revenue.

Miscellaneous.—There has been a falling off under this head during the year: Rs. 2,961-12-7 were credited during the year 1879-80 against Rs. 3,936-3-9 in that of 1878-79. The decrease of Rs. 1,024-7-2 can be gathered from the following details under this heading:—

(a) *Sale of Sweepings.*—Under this head Rs. 616-14-4 were realized against Rs. 870-5-4 of the previous year. The budget amount was Rs. 900. This decrease is due to the small number of carts frequenting the handy-stands.

(b) *Acenues.*—Rs. 180-7-3 were brought to account this year against Rs. 301 in last year. This is due to the small number of cuttings brought to sale.

(c) *Rents on Municipal Markets.*—The amount of fees collected in the vegetable market constructed during the year in Bruce Pettah was Rs. 65-12-0; this amount has nearly covered the outlay of Rs. 67-6-8 on its construction.

(d) *Rents and Fees on Municipal Slaughter-houses.*—The total amount of receipts realized during the year was Rs. 991-10-8. This has fallen short of last year's actuals by Rs. 72-8-0 and of the budget amount by Rs. 8-5-4. The difference between the two year's receipts is due to the small number of animals now being slaughtered for the present diminished garrison of the town.

(f) *Sale of Materials, Tools and Plant.*—There has also been a falling off under this item of receipt, the receipts for the year 1879-80 and 1878-79 being Rs. 211-1-10 and Rs. 358-7-6 respectively.

(g) *Quarries.*—Under this head there has been an increase of Rs. 24, the actuals of 1879-80 being Rs. 120 and those of 1878-79 being Rs. 96.

(h) *Fees from Travellers' Bungalow.*—Owing to the bungalow not being constantly occupied as has hitherto been the case there has been a decrease under this head of Rs. 291-12-0. Last year Rs. 420-12-0 were realized, whereas in this year the collections amount to only Rs. 129.

(i) *Sale of Ground.*—The total receipts of the current year were Rs. 334 and those of the previous year Rs. 640-6-8, showing a decrease of Rs. 306-6-8. This decrease is accounted for by the fact that very few valuable pieces of ground were disposed of and that fewer applications were received this year than last year.

(k) *Recories.*—Rs. 38-6-8 are shown under this head for 1879-80 against Rs. 46-5-11 last year.

(l) *Fines levied by the Commissioners.*—The total amount of fines inflicted during the year on Contractors and Inspectors amounted to Rs. 231-11-11 as compared with Rs. 174-13-2 in the year previous.

(m) *Sale of Books.*—Rs. 42-11-11 were realized during the year against Rs. 13-14-6 of 1878-79. The increase is due to a large number of books being sold which were found to be of no use to the Mahomedan Schools.

Expenditure.—The grand total of expenditure amounted to Rs. 79,118-1-9 and the closing balance was Rs. 8,760-8-4. In 1878-79 the total expenditure was Rs. 69,520-10-5 and the closing balance was Rs. 422-2-4.

The charges were divided as follow:—

		RS.	A.	P.
Grant	I—Public Works	8,681	6	8
"	II—Education	2,493	8	1
"	III—Sanitation and Medical Services	39,673	13	3
"	IV—Miscellaneous and Municipal Purposes	20,603	7	6
"	V—Supervision and Management	5,837	1	8

The amounts mentioned under Grant IV are unsteady, as in it are included Rs. 15,915, license tax, and Rs. 5,990, contribution towards the maintenance of Police.

Grant I—Public Works.—The actual expenditure was less than the estimate by Rs. 4,668-9-4 and than the actuals of last year by Rs. 1,859-12-8. This is attributable to the financial embarrassment experienced in the earlier part of the year by the Commissioners with reference to the abnormal expenditure incurred in the Civil Dispensary. To prevent the year closing with a large negative balance they were obliged to stop all new works remaining to be executed and all further repairs to roads.

New Works.—The only works executed during the year were a market in Bruce Pettah and a cinerator near the Public Cattle Lines. On the former Rs. 67-6-8 were expended, and on the latter Rs. 25. An expenditure of Rs. 300 which appears under this head was paid to one Sillar Saib as compensation for damages sustained by him in the destruction for the crops in his garden caused by the Honahully stream being dammed up to give an additional supply to the Bellary Tank.

There are now six cinerators in the town which are used as a means for a supply of ashes for deodorising purposes with a view to use the poudrette formed as a manure. In the past year in Bruce Pettah, Mr. Hammick directed that, instead of burying all the sweepings, two large pits twelve yards by twelve yards and one yard deep be made into which the night soil of Bruce Pettah should be thrown with an equal amount of sweepings and ashes taken from the place where the town sweepings and cinerators now are. The ashes sweepings and faecal matter were well mixed. The experiment so far has answered well, and when he left Bellary there was a large amount of manure in a perfectly innocuous condition. He found that it was perfectly useless to try and use the old night-soil pits, as on opening pits, which had been closed it was said for upwards of six years, he found the night soil in just as an offensive form as if it had only just been buried. This arose from no ashes or earth having been mixed with the night soil when it was being buried. The experiment was not begun by Mr. Hammick until after the rainy season had passed as it was found impossible to prevent abominable smells in all cases in which the night soil was left unburied in the wet weather. He found that, unless the sweepings were old and had rotted and become pulverized, they were of little use as a deodorising agent, as they were chiefly composed of grass straw and broken chatties which are not deodorising agents. With the manure thus formed he purposed to try the experiment of growing a white cholam crop; but, as it was too late last year to allow of cultivation in red soil, it was resolved to try the experiment this year. The result of this experiment will be reported on next year.

Repairs.—On "Communications" Rs. 7,823-12-8 were spent against Rs. 9,281-9-2 in 1878-79. The reason of this decrease in expenditure is given above. The cost of repairs under the head "Buildings" amount to Rs. 222-13-2. Of this amount Rs. 196-13-2 were paid for repairs to the Civil Dispensary in 1878-79, and Rs. 26 for repairs to the Branch Dispensary in the year under report.

The other repairs under "Miscellaneous" were executed on the latrines and the slaughter-sheds.

Tools, Plant, and Contingencies.—Rs. 45-1-3 were spent during the year under this heading.

Grant II—Education—Municipal Schools.—The three Municipal Schools were opened all the year round. The net cost to the Municipality for the Town School during the year was Rs. 347-2-0, and for the Mahomedan Schools in Cowl Bazaar and Bruce Pettah they were Rs. 347-5-10 and Rs. 281-3-3, respectively. These schools were examined during the year by the Acting Inspector of Schools and his Mahomedan Deputy, and their report on the condition of these schools was very unsatisfactory. No progress seems to have been made by them, especially by the Mahomedan School at Bruce Pettah. On receipt of the Inspectors' reports a Sub-Committee was appointed to consider and report on the best means of improving the tone of these schools. Their suggestions and recommendations were embodied in a report and forwarded to the Director of Public Instruction for report. The attendance at these schools has but slightly improved. There are four masters in the Town School and five in the Mahomedan Schools. The total cost on these schools was Rs. 1,695-10-1.

Salary Grants.—Rs. 445 were paid to the Roman Catholic and London Mission Schools. The Roman Catholic Schools receive a monthly grant of Rs. 30, and the London Mission School of Rs. 7-1-4.

Results Grants.—Rs. 152-14-0 were paid under this head against Rs. 139 in the previous year. Of the 48 pial schools in the town 10 schools were examined in each year for grants. In the year 1878-79, 128 scholars presented themselves for examination, of whom 103 were declared to have passed. In the year 1879-80, 155 scholars were examined and only 98 were successful. It will be thus seen that though a smaller number of pupils passed this year as compared with last year, yet the amount of grants paid this year is much higher than that paid last year. This is accounted for by the fact that the grants this year were according to the old rates, which are much higher than the new rates which were paid last year.

Contribution to Local Fund.—Rs. 200 were paid to the Local Fund Board towards the salaries of the Inspecting Schoolmasters.

Grant III—Sanitation and Medical Services—Hospitals and Dispensaries.—Under this head Rs. 9,798-2-4 were spent during the year, being in excess of the budget allotment by Rs. 4,615-2-4. This abnormal expenditure was incurred mainly in the treatment and dieting of non-resident famine patients. During the year 9,907 persons were treated by the Civil Surgeon to the fact that, as there was much less distress in the district than in the previous year, Bellary was not flooded with starving people. The hospital is freely resorted to by natives. The Branch Dispensary in Cowl Bazaar has been closed, and, as the accommodation now available in the main dispensary is inadequate to the demand, the Commissioners contemplate constructing a new building on the plan designed by Major Montgomerie, estimated to cost Rs. 11,531.

Contribution to the Medical College.—Nothing has been paid under this head as no demand has been made on the Municipality.

Vaccination.—The expenditure in the year under report was Rs. 645-4-9 against Rupees 643-15-6 in the year 1878-79. The Municipality have employed three vaccinators on a monthly salary of Rs. 38. The Sanitary Commissioner being of opinion that two vaccinators are quite sufficient for a town like Bellary, the Commissioners have resolved to dispense with the services of one of them for the ensuing year.

The total number of cases vaccinated during two years with their results are contrasted below :—

	Total.	Successful.	Unsuccessful.	Unknown.
1878-79	1,305	1,001	274	30
1879-80	1,287	1,097	174	16

It will be seen from the above statement that though there has been a falling off in the total number of persons vaccinated the operations this year has been more successful.

Registration.—Rs. 556-6-0 were spent in the year under report against Rs. 509-8-8. The increased expenditure was incurred as a register of births and deaths has been also opened out in the office as suggested by the Sanitary Commissioner. There has been a marked improvement in the mode of registration, and all endeavours are used to make it as accurate as possible. The total number of births and deaths registered during two years are contrasted below :—

	Total Number of Births.	Total Number of Deaths.
1878-79	975	3,743
1879-80	851	2,064

Conservancy.—The total expenditure under this head was Rs. 28,674-0-2 against Rupees 30,126-8-0. The decrease is due to a reduction of establishments. The town was kept fairly clean, and the Police rendered every assistance to procure the conservation of the town. The latrines, both public and private, were kept clean, and endeavours were made, with success, to render the night-soil pits less offensive than they have been.

Grant IV—Miscellaneous and Municipal Purposes.—The total expenditure under this head was Rs. 20,603-7-6 against Rs. 5,810-2-1. This considerable increase in expenditure is due to the fact that whereas in this year the charges under License Tax, Rs. 15,915, have been shown under Grant IV, last year they were shown under Grant V. Deducting then Rs. 15,915 from Rs. 20,603-7-6 the actual expenditure on other heads is only Rs. 4,688-7-6; thus showing a decrease under actuals of last year by Rs. 1,121-10-7.

The only heads calling for remarks under this grant are—

Markets and Choultryes.—The establishments connected with these institutions were dismissed, and their duties devolved on the divisional peons.

Contribution for the Maintenance of Police.—Rs. 5,990 were budgeted for under this head, but no expenditure has been shown in the current year as no demand was made.

Grant V—Supervision and Management.—Rs. 5,837-1-8 were spent under this head against Rs. 11,308-15-9 in 1878-79. If from Rs. 11,308-15-9 we deduct Rs. 6,530 charges under License Tax which should have appeared in Grant IV, the actual expenditure under this head will be Rs. 4,778-15-9 for 1878-79; and if from Rs. 5,837-1-8 we deduct Rs. 776-6-6, being charges for collection of License Tax which did not appear under Grant V in last year's statement of accounts, then the total expenditure under this grant for two years will stand thus :—

Total Expenditure under Grant V.

	RS.	A.	P.
1878-79	4,778	15	9
1879-80	5,060	11	2

The increase is mainly due to contingent charges incurred in the office by the re-assessment and re-numbering of houses in the town.

Repayment of Debt.—The sum of Rs. 1,040 placed under this head was borrowed from the Deposit Account in the year 1877-78 to meet some bills which became due when there happened not to be a sufficient balance to meet them, and has this year been repaid.

Refunds other than Current Taxes.—The particulars of expenditure under this head are as below :—

	RS.	A.	P.
Refunds under House Tax for 1878-79	25	2	5
Do. do. for 1879-80	152	6	2
Do. under Private Scavenging	0	12	0
Do. under License Tax for 1878-79	471	0	0
Do. do. for 1879-80	35	0	0
Do. of amount realized by sale of ground in 1878-79 which the Commissioners afterwards resolved not to sell. .	50	0	0
Do. of amount collected on grain license which was subsequently found not desirable to issue	36	0	0
Do. of Penalties by Magistrate	17	0	0
Do. of Tax on Carriage	1	8	0
Total	788	12	7

Closing Balance.—In the regular estimates it was shown that the year would close with a balance of Rs. 1,062-4-0, but the actual balance on the 31st March 1880 was Rs. 8,760-8-4. This difference in the balance is mainly due to the Police charges being unadjusted, and to a receipt from Government under Hospitals which did not appear in the "Regular Estimates."

General Remarks.—From the beginning of the official year to its close Mr. Hammick, the Assistant Collector, was Vice-President; since that time I have officiated as Vice-President.

There were held during the year 21 meetings. The greatest number of Commissioners present at any one meeting was nine, and the average number at each meeting was six; the least number present at any one meeting being three. Messrs. Harcourt, Norris, and Davanaigam Mudaliar resigned their seats on the Commission.

Majors Chrystie and Cherry and the Inspector of Schools attended one meeting in the year. Messrs. Hammick and Abraham attended all meetings but one. The Chairmen of the divisions were the same as last year.

Concise Annual Report of the Municipal Dispensary, Bellary, for the Official Year 1879-80.

The total number treated during the official year was 9,907 as compared with 15,238 in the previous year.

There was much less distress in the district than in the previous year, and Bellary was not flooded with starving people; hence the decrease.

One thousand five hundred and sixty-eight persons were treated as *in-patients*, and of these only three were Europeans or East Indians.

Eight thousand three hundred and thirty-nine persons were treated as *out-patients*. Of these 180 were Europeans or East Indians.

The total number of *in-patients* for the year under notice falls far short of those treated in 1878-79, the decrease being no less than 4,849, while the *out-patients* show a decrease of 482.

In the past year 516 deaths occurred as compared with 866 in the previous year, showing a decrease of 350.

Admissions during the past Five Years.

	In-patients.	Out-patients.
1875-76	235	7,033
1876-77	514	6,676
1877-78	2,637	8,943
1878-79	6,417	8,821
1879-80	1,568	8,339

Deaths during the past Five Years.

	In-patients.	Out-patients.
1875-76	43	25
1876-77	168	87
1877-78	744	1
1878-79	866	..
1879-80	516	..

It is impossible to obtain correct information regarding the mortality amongst out-patients.

The greatest number of admissions of native in-patients in any one month was in July 1879, when 278 were admitted.

The least was in January 1880, when 43 were registered.

Amongst out-patients the greatest number treated in any one month was in July, when 855 were recorded; the lowest was in January.

The daily average sick amongst in-patients was 70.54, and 68.02 amongst out-patients.

There was no epidemic in the year under notice.

The principal diseases are shown in Statement A.

Surgical operations are shown in Statement B.

The health of the general population has greatly improved and scenes of misery, disease and destitution, so common a year ago, are now seldom observable in a drive through Bellary.

The sanitation of the town is carried out as efficiently as can be expected.

The dispensary is an old building and unsuited to the requirements of a large town like Bellary.

It is the property of the Municipality.

It is probable that a new Hospital will be constructed ere long, and will, I have little doubt, be highly appreciated by the inhabitants.

O. E. Runganadhum Mudaliar continues to work zealously, and gives me every satisfaction.

N. Veerasawmy Naidu performed his duties very well during the year.

The Local Fund Medical Pupil Mahomed Sheriff has conducted himself well.

BELLARY,
8th April 1880.

(Signed) J. W. HACKETT, Surgeon-Major.
Civil Surgeon, Bellary.

No. 12. ORDER THEREON, 2nd September 1880, No. 1679.

The receipts and charges of the Bellary Municipality for 1879-80 are contrasted below with the sanctioned estimates for the year and the actuals of the previous year:—

RECEIPTS.		Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
		RS.	RS.	RS.
Balance brought forward	.. ..	852	1,660	422
Rates on Houses and Lands	.. ..	29,594	31,000	29,976
Taxes on Vehicles and Animals	.. ..	7,103	7,000	6,737
Registration of Carts	.. ..	1,021	1,000	1,120
Tolls	.. ..	5,455	11,000	9,394
Licenses	.. ..	1,631	1,400	1,305
License Tax	.. ..	6,048	6,530	16,970
Assignments by Government	.. ..	4,699	4,760	7,104
Contribution from Local Funds	.. ..	1,200	1,200	1,200
Fines and Fees	.. ..	2,016	1,500	2,395
Endowments	.. ..	1,149	545	364
Miscellaneous	.. ..	9,174	10,020	10,891
Total	.. ..	69,942	77,615	87,878

CHARGES.		Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
		RS.	RS.	RS.
GRANT I.				
New Works—				
Buildings	.. ..	98	2,500	325
Sanitary and Miscellaneous	.. ..			
Repairs—				
Communications	.. ..	9,282	5,900	7,824
Buildings	.. ..		400	223
Sanitary and Miscellaneous	.. ..	1,161	400	197
Tools and Plant	.. ..		150	45

CHARGES—continued.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
	RS.	RS.	RS.
GRANT II.			
Municipal Schools	1,566	1,592	1,696
Salary Grants	489	600	445
Results Grants	139	500	153
Inspection (Contribution)	200	200	200
Miscellaneous		50	
GRANT III.			
Hospitals and Dispensaries	8,186	5,183	9,798
Vaccination	644	876	645
Registration of Births and Deaths	510	504	557
Conservancy	30,126	30,642	28,674
GRANT IV.			
Lighting	2,344	2,500	2,015
Markets	144	144	105
Choultries	36	36	29
Travellers' Bungalow	167	176	137
Avenues and Watering Roads	1,979	1,800	1,770
Police		5,990	
License Tax	6,530	5,880	15,915
Miscellaneous	1,140	1,300	632
GRANT V.			
Supervision and Management	4,779	5,582	5,837
Repayment of Debt			1,040
Refunds			789
Refunds	422	910	8,760
Balances			
Total	69,942	77,615	87,878

2. The receipts, excluding the opening balance and the License Tax collections, amounted to Rs. 70,486 against Rs. 69,425 estimated and Rs. 63,042 actuals for 1878-79. The House rate realized Rs. 29,962, of which Rs. 2,811-14-10 were on account of arrears of previous years. Statement IV submitted with the report for 1878-79 showed that only Rs. 452-12-3 were left uncollected at the close of that year from the entire House Tax demand current and arrears. This amount should have been brought forward in the accounts for 1879-80, but in lieu of this Rs. 2,811-14-10 are shown as arrears demand, the whole of which is reported as collected during the year. The President will explain how so large an arrear came to be shown in the accounts of the year, although it did not appear in the previous year's accounts. This discrepancy does not appear to have attracted the attention of the Auditor who has countersigned the accounts; and it is observed that the same person audited the accounts for 1878-79 also. An examination of the House Tax Register would have shown the correct amount of the outstandings. The Auditor does not report that he examined the Registers, nor has he noticed the important omissions in the account of assets and liabilities appended to Statement II, viz., the Dispensary capital and the balance of the Deposit Account No. III.

3. The revision of the assessment of houses does not appear to have been completed. It is expected that a large increase of revenue will result from the revision. An uncollected arrear of Rs. 1,447 appears under House Tax in Statement IV.

4. The Land rate yielded a revenue of only Rs. 14 against an estimate of Rs. 1,000. The decrease is ascribed to no tax having been levied during the year from Government waste lands in the Municipality consequent on the revision of the list of the lands which has been found to contain many errors. Paragraph 7 of the President's letter detailing the measures taken in his capacity of Collector will be communicated to the Revenue Department.

5. The increase in the revenue from Tolls as compared with the amount shown for 1878-79 is nominal; the latter figure excluding the Local Fund share for two years as explained in G.O., 23rd July 1879, No. 1400.

6. The item "Assignments by Government" includes the sum of Rs. 4,660 usually paid for the maintenance of the Cantonment roads, and Rs. 2,372 contributed by Government on account of the charges incurred for dieting non-resident famine patients in the Municipal Hospital.

7. The Government note with satisfaction the attention paid during the year to the systematic performance of the scavenging service; which has resulted in an increase of revenue from this source of Rs. 2,728-8-5.

8. The expenditure excluding the License Tax amounted to Rs. 63,203 against Rs. 70,825 estimated and Rs. 62,990 actuals for 1878-79. The balance at the close of the year was Rs. 8,760. This would have been considerably reduced had the contribution to the Police been paid before the close of the year and had not a grant from Provincial Fund been made by Government to meet the increased Hospital charges.

9. The expenditure was distributed among the various grants in the following proportions:—

Grant I—Public Works	...	...	...	...	...	13-7
" II—Education	...	...	...	...	...	3-9
" III—Hospital and Sanitation	...	...	...	...	...	62-8
" IV—Miscellaneous	...	...	...	...	...	7-5
" V—Supervision and Management, &c.	...	...	...	...	...	12-1

10. There appears a large decrease in the Public Works outlay compared with the Budget provision owing to the exercise of economy in the disposal of the available funds having become necessary in consequence of the heavy and unforeseen charges connected with the hospital. The effect of the reduced outlay on the repair of roads should, however, have been reported. The propriety of the Municipality erecting a thatched market shed in the town seems very questionable.

11. The charges for Education amounted to Rs. 2,494 against Rs. 2,942 estimated and Rs. 2,394 incurred in the previous year. The three Municipal Schools are reported to be in an unsatisfactory state; and it would appear that measures for their improvement are under consideration. The results grants payments, which were confined to 10 out of 48 schools in the town, amounted to only Rs. 153, while Rs. 500 were provided in the budget for the purpose. The Government consider that the provision for the educational wants of the town is quite inadequate; only 1,118 children attending the various schools opened for them out of a school-going population of 7,765. Earnest and energetic action on the part of the Commissioners will lead to more satisfactory results, and conduce to a healthy development of elementary education which is in a very backward state in so important a town.

12. The number of persons treated at the hospital was 1,568 in and 8,339 out patients against 6,417 and 8,821 respectively in the previous year. The large decrease in the number of in-patients is ascribed to the abatement of distress from famine in the district. The Branch Dispensary has been closed. The whole cost of maintaining famine patients was borne by Government in 1878-79; whereas in the year under review a lump grant of Rs. 2,372 was made which fell short of the increased expenditure thrown upon the Municipality.

13. The contribution ordered to be made towards the cost of the Medical College was not paid during the year; nor the share of the cost of the Police to be borne by the Municipality. It is urged that no demand was made for these amounts; but a demand was not necessary. The contribution being due, the amount provided for it in the budget should have been paid to the Treasury Officer. The officers of Government concerned should, however, also attend to the recovery of the amounts due from the Municipalities, and with this view, the Accountant-General and the

Heads of Departments should issue clear instructions to the District Officers as to making the demand and collecting the contributions required by Government orders. It should be distinctly understood that, save under very exceptional circumstances, the amounts due from Municipalities to Government should be invariably recovered before the close of the year to which the contribution relates. No time should be lost in recovering the arrears which have already accrued.

14. The results of vaccination are unsatisfactory. The number of operations is reported as 1,287, of which the results in 174 proved unsuccessful and in 16 are unknown. The cost per operation is 8 annas, which is excessive. It is reported that the Commissioners have resolved to dispense with the services of one of the three vaccinators in accordance with the opinion of the Sanitary Commissioner; but the amount of work turned out by each vaccinator should show considerable increase if the cost is to be reduced to the average attained elsewhere, viz., 2 annas per operation.

15. The registration of births and deaths shows the following results:—

	1878-79.	Ratio. per mille.	1879-80.	Ratio per mille.
Births	975	18-8	851	16-4
Deaths	3,743	72-3	2,064	39-8

16. The Government note the Vice-President's statement that all endeavours are used to make the registration as accurate as possible.

17. The conservancy of the town appears to be carefully attended to. The results of Mr. Hammick's experiment in Bruce Pettah of converting the sweepings into a deodorising agent to turn night soil into useful manure is satisfactory, and the Government hope that the work so well begun will be continued to the great advantage of the town.

18. The other items do not call for remark.

19. The accounts of the Municipality are not prepared and submitted to Government in a satisfactory manner. The audit does not appear to be sufficient, judging by the errors noticed in paragraph 2 *supra*. The Manager should not be entrusted with cash payments. These should be made by the Vice-President direct, or by means of cheques on the local Bank.

20. The License Tax account appears to be confused and incorrectly prepared. It will be forwarded to the Board of Revenue for revision. The remarks of Government in G.O., 8th April 1880, No. 722, paragraph 2, should be borne in mind.

(True Extract.)

J. A. DAVIES,
Acting Under Secy. to Govt.

To the President of the Municipal Commission, Bellary.
" Revenue Department.
" Board of Revenue, with License tax account.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Director of Public Instruction.
" Inspector-General of Police.
" Accountant-General.
" President of the Local Fund Boards, Bellary District.

Exd. J. Wright.

Read also The following

26

BELLARY COLLECTOR'S OFFICE

No. 275-B.

Dated

{ 15th November 1880.

From,

THE COLLECTOR

BELLARY.

To,

The Chief Secretary to Government
Madras.

Sir

With reference to para 2 of
G.O. No. 1679 dated the 2nd September last
reviewing the report of the Bellary Munici-
-pality for the year 1879-80 I have the
honor to forward for the information of
Government Copy of letter No. 830 dated
the 26th ultimo together with its enclosure,
affording the information called for by
Government

2. Copy of an extract from —
Resolutions of the Commissioners passed
on the 28th October last is also enclosed in
explanation of the other points adverted to
in the Government Order under reply

On

Obdt. of 18801 Bellary

FINANCIAL.

To THE PRESIDENT OF THE
MUNICIPAL COMMISSION,

Bellary.

Dated September 2nd

Issued

Recd.

O.O. 2nd September 1880, No. 1679.

SEPTEMBER.

Nos. 11-12.

Municipal Reports.—The report of the Bellary
Municipality for the year 1879-80, reviewed.

Said to be true

On consideration of the various duties
which the Vice President has to perform
when an official I would respectfully
recommend for the favourable consideration
of Government the proposal contained
in the concluding part of the resolution,
that the chairmen of the respective Divisions
may be authorized to make cash payments,
and to request a re-consideration of the
order directing that all such payments
should be made by the Vice President.
Vide para 19 of the G. O. quoted above.

It can scarcely be expected that any
non official would accept an honorary
office saddled with so onerous a duty.

I have the honor to be
Sir,

Your most Obedt. Servt.

Secy Collector & President
M. C.

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Incl: 1880 DEPARTMENT.
BELLARY COLLECTOR'S OFFICE
(Mun. Report)

Dated 15th November No. 4750.

To,
The Chief Secy. to Govt.

13 NOV 80

Enclosures. 3.

Received

Forwarding copies of
Vice President's letter and
Resolutions of the Com-
missioners explaining
the omissions and dis-
crepancies pointed out
in G.O. No. 1679 of 2nd Sept.
reviewing the annual
report of the Bellary Mun-
icipality for 1879-80.

No. 830.

Bellary Municipal Council Office
26th October 1880

From

170
The Vice President
Municipal Commission
Bellary.

To,

The Collector and President
Municipal Commission
Bellary.

Sir,

With reference to your foot-note
No. 2039 dated 20th September 1880 on G.O.
No. 1679 dated 2nd September 1880, reviewing
the Annual Report of this Municipality for
the year 1879-80 - I have the honor to reply
as follows

(1) The sum of Rupees 452-12-3 shown
in Statement IV of the Accounts for
1878-79, as balance remaining to be collected,
is not the difference between the actual
House Tax Demand for that year and the
total sum collected during the year, but
only the difference between the Budget
Estimate and total collections of the year.

The

The total actual demand for the year 1878-79 was Rupees 31871-12-6, and Rupees 28747-3-9 only being collected during the year there remained an actual uncollected balance of Rupees 3124-8-9. The Rupees 29200 entered in the statement as demand means only the estimated demand, and hence the discrepancy noted in the first portion of para 2 of the G. O. above referred to.

In the same manner the uncollected balance shown at the end of the year 1879-80 viz Rupees 1447-2-6 is incorrect. The total demand after revision was Rupees 36513-9-10; deducting from this the sum permitted on appeal or otherwise viz Rupees 1377-9-1 the actual net demand for that year was Rs. 35136--9 of which Rupees 27150-2-- were the actual collections, leaving the large balance of Rs. 7985-14-9 uncollected at the end of the year, due to the revision not being completed in the Broom Pottah till the 26th of February 1880. Efforts are being made

made actual demand

170 68
made to collect all the arrears of the previous 2 years and the whole of the demand for the current year before the close of 1880-81.
(2) The omission alluded to in the latter part of para 2 arose from the presumption that the Deposit transactions were not to be mixed up with the Municipal Account proper, a course which was followed in previous years; the auditor having left the Station I am unable to forward his explanation.

Revised statements are herewith sent.

I have the honor to be
Sir,

Your most obedt. servt.
Signed H. S. S. S.
Vice President Ind.

/ True Copy /

For Collector & President
M. C.

5-85
Extract from Proceedings of the Bellary
Municipal Commission dated 28th October
1880.

170
1314

Present.

H. P. Gordon Esquire President
H. A. Sim Esquire Vice President
Mr. Abraham Esquire Member
Mr. R. Ry. A. Comarasamy Moor. Angul. — 18th —
Mr. R. Ry. A. Sahapaty Moor. Angul — 18th —

XIII. Read G. O. No. 1679 dated 2nd
September 1880, Reviewing Report of
Bellary Municipality for 1879-80.

Resolved with regard to para
14 of the G. O. that the minimum of 50 and
30 cases, per month, be insisted on from
the first and second class Vaccinators
respectively, the authorized reward of
2 annas being granted for all successful
cases in excess of 100. In the event
of any Vaccinator failing to vaccinate
the required number of cases the Vice
President is authorized and requested
to invariably impose a fine, correspond-

Enclosure.

In letter from the

Inspector of Bellary

No. 4750915. Nov 1880

Attested: 30/30/80

ing to the amount of short work.
Immediate notice to this effect will be
given to the Vaccinators.

The Commissioners further request Dr.
Hackett's opinion as to the advisability of
posting the 1st Class Vaccinator to the Bruce-
pett, and the 2^d Class Vaccinator to Cowl
Bazaar.

Resolved also with reference to
para 2 of the G.O. that the Gentleman who
acted as auditor, having left the station,
the Commissioners are unable to obtain his
explanation of the omissions in audit referred
to by Government: the matter will be brought
to the notice of the auditor for current year.

With reference to para 19 of the G.O. The
Commissioners are of opinion that to expect
the Vice President to supervise the payment
of all sums including the very numerous small
sums due to coolies temporarily employed,
is to expect more than he can be fairly called
upon

170 / 15 / 6 88
upon to do - They consider that the pay-
ment of temporarily employed coolies
may conveniently and safely be left to the
Chairmen of the respective Divisions:
they would therefore respectfully request
a reconsideration by Government of
their order passed on this subject.

Bellary Municipal
Commissioner's Office } / True extract /
30th October 1880 } / Dd/ H. S. Sin
Vice President
/ True Copy /

Dist Collector & President
M. S.

M

Enclosure
in letter from the
Secretary of Education
No. 47309 1521155

Arthur 3530710

Note to Statement II.

Position of Municipality of Bellary 31st March 1880.

Balance {	Cash	15439	12	1
	Securities.	2520	-	-
	Value of premises &c.	32900	-	-
	Total	50839	12	1
	Advances Recoverable			
	Deduct unpaid Liabilities	10857	9	8
	Balance.	39982	2	5

Bellary Municipal Commr.
Office 26 October 1880

Vice President M. C.

Statement III Municipality of Bellary
Demand Collection and balance Statement for the year 1879-80.

170
15 16

Curren.

	1 Demand Assessed	2 Collected	3 Permitted on appeal or otherwise	4 Written off as irrecoverable	5 Total Column 2, 3 & 4	6 Balance
Rates on houses &c.	36513 9 10	27150 2	1377 9 1	-	28527 11 1	7985 14 9
Taxes on Lbs.	-	-	-	-	-	-
Tolls	14091 10 8	14091 10 8	-	-	14091 10 8	-
Total.	50605 4 6	41241 12 8	1377 9 1	-	42619 5 9	7985 14 9

Years.

	1 Balance of old Demand	2 Increase of previous year	3 Total Demand	4 Collected	5 Permitted	6 Written off	7 Total Column 4, 5 & 6	8 Balance
Rates on houses	-	3124 8 9	3124 8 9	2811 14 10	252 5	-	2837 13	287 7 6
Taxes on Lbs.	-	-	-	-	-	-	-	-
Tolls	-	-	-	-	-	-	-	-

Bellary Municipal Commr.
Office 26 October 1880

Vice President M. C.

Enclosure.

In letter from the
Collector of Bellary
No. 4750 of 15-11-50.

Mem. Report

Financial Department.

78

170
16/17

PROCEEDINGS of the MADRAS GOVERNMENT.

Trans. no. 2
in full.

Read again 40/16/80 d 2/9/80
being able to

READ the following letter from

the President-Municipal Commⁿ Bellary
dated 15th November 80 no 4750.

Order 28th Jan'y 1881, no 170

The Government
~~are~~ with much dis-
pleasure that I have
an error as the adoption
of the budget estimate
for the demand in state-
ment IV was permitted
to occur year after year
without notice either
on the part of the
Auditor or the ^{Deputy} Collector
or the Vice President.
~~It was not~~ occurring
The meaning of
a forced demand

MA

To Trans 170/18

Sent per
In Fincl. 30/2/80

in Col 2 of that Return is clear. The object of the statement was to show the uncollected arrears outstanding at the close of the year and has been entirely defeated. The ^{main} ~~Collector~~ will take measures to prevent the submission of such misleading accounts in future, and the Auditor should not be reemployed.

2. The measures reported regarding vaccination will be referred to the Sanitary Commissioner.

3. ~~Disbursements are made on the responsibility of the Vice President but if he thinks that Divisional Commissioners can without inconvenience make payments to Coolees there is no objection to his~~

delegating

I know no authority for this Stat.

8 P
delegating this duty to them.
170
18
1757.81
15.1.81.

To
The President Muni Commⁿ Bellary
Sanitary Commissioner
Act. General.
Para 1 to Presidents of all other Municipalities
Depd 7/27
24
101679
10040
101679
1-130

*From Jay Green
Bellow of Murray*

37

Colt. of 188 } Madras.

To

Dated
Recd.

}

188 , No.

Nos.

107

Mr. H. H. H. H.

Mr. H. H. H. H.

Despatch.

114

25.1.88

107/107

*170
18 19*

217/1

White Jay
Bellamy

31

Govt. of 1881 Madras.

File

18

28th Aug 1881. No. 170
Nos. 110-111

Recd. Report. Ours
based on letter from West
Ind. Co. Bellamy for
certain papers explaining
the omissions & discrepan-
cies pointed out in G.O.
No. 1679 of 1880 reviewing
the report of the Bellamy
Committee for 1879/80.

18/8/81

219/1