

(1) Number of Pages..... 18
(2) Date of repair..... 27. 10. 1965
(3) Initials of the Referencer..... *AB*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	61	Press
B.P. No.		Mis.
Dated 10 . 10 . 1872 196 .		

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*Proceedings of the Madras Government, Financial Department,
26th September 1872.*

Read the following papers:—

No. 168. From the Acting Collector of Bellary, to the Chief Secretary to Government, Fort St. George, dated Bellary, 17th August 1872, No. 71.

I have the honour to submit my report on the working of the Anantapur Municipality during the past official year 1871-72. The Vice-President's report is enclosed. The accounts are prepared in the forms prescribed by Government in their Order, No. 1646, dated 28th October 1871.

2. The accounts of the Municipality were duly audited and found correct, and the Auditor's certificate is enclosed; in it he points out certain informalities which certainly should not exist, and which the Vice-President in his reply, also enclosed, promises to rectify for the future.

3. The Vice-President of this Municipality was not elected.

4. The estimates for 1871-72 received the sanction of Government in their Order of 1st July 1871, No. 952, the estimated receipts being Rupees 6,983. In paragraph 11 of this Order the proposal to supplement the receipts of the Municipality by the introduction of the trades tax was deferred; so that the expected receipts (exclusive of Rupees 1,400, which, it was believed, would have accrued from tolls), amounted to Rupees 5,583. The actual, however, only realized Rupees 5,177-5-5, which includes the balance of Rupees 101-3-7 brought forward.

5. The actual falling short of the estimate by 400 Rupees is attributable to the receipts from tolls being 100 Rupees less, and to a deficit of Rupees 135 in owners of animals and vehicles evading the tax by keeping them beyond municipal limits, and to the Government contribution, amounting to Rupees 272-3-7, for the last quarter of 1870-71 in lieu of Rupees 383-4-6 budgetted for. As a set-off against these items should be specified a credit of Rupees 133-4-0 appertaining to Surplus Pound Fund, for which the Municipality did not budget.

6. The total charges of the Municipality amounted to Rupees 4,790-9-4, or Rupees 386-12-1 within its income. The charges incurred under Grant I. amounted to Rupees 660-4-1 against a budget allotment of Rupees 700.

7. The provision under "Communications" was laid out in the improvement and drainage of two of the principal streets of the town, side-drains being constructed of stone, while the "Repairs" consisted of gravelling, &c., at a cost of Rupees 251-1-2, and the maintenance of the side channels at an outlay of Rupees 151-9-11.

8. The charges on account of the conservancy and office establishment were within the limits of the estimate, but the Municipality had to meet an emergent outlay of Rupees 192-14-0 on account of two latrines, and for setting up stones to prevent cattle from trespassing in them. The Municipality had also to meet the charges of a temporary Surveyor for a few months for preparing a plan of the town.

9. The Municipality, with reference to paragraph 13 of the Government Order of 1st July 1871, No. 952, remitted 200 Rupees as the cost of medicine and medical charges; this has been refunded to them, no such payment into the Revenue Treasury being required.

26th September 1872.

10. It was found more economical for the Municipality to attend to the lighting of the town themselves than to give it on contract; each lamp is said to cost the Municipality 13 Annas per mensem.

11. No provision was made in the budget for education. But Government, in paragraph 12 of their Order quoted above, directed that certain savings, amounting to Rupees 234, should be allotted for this purpose. A Sanscrit School was established by the Commissioners, notwithstanding my assurance that the study of this language could not be included in "primary education," and would very possibly not be sanctioned. The payment-on-results system could not be carried out as none of the pial schools came up to the standard.

12. By a notification published on the 8th June 1872 in the District Gazette, the Civil Dispensary was formally transferred to the Municipality. The report of its operation required by Government Order, 2nd March 1872, No. 209, has not been received. It has been called for, and will be submitted separately.

13. The statement required by Government Order of 4th May 1872, No. 627, accompanies.

14. The Municipality has been in existence for the past eight years. The result realizes the anticipations naturally excited. The sanitary condition of the town is much improved; there is a marked decrease in the casualties from epidemic diseases, but the limited means at the disposal of the Municipality naturally circumscribe its usefulness; yet something has been done towards its improvement. The old fort walls have been quite removed, and a broad road constructed right round the town, besides other smaller ones. The lighting of the town is also well-attended to, there being twenty-seven more lamps added to the twenty-three already in existence, and granite posts substituted for the wooden ones, and upright stones placed at the entrance to the latrines to prevent the ingress of cattle therein.

15. As might be expected the feelings of the people at large are averse to taxation.

16. No formal complaints have been lodged against the toll collectors of oppression in the collection of the tax. It is possible, the Vice-President remarks, that there may be instances where tolls have been improperly collected; but this he is willing to attribute more to ignorance on the part of the collectors than of studied extortion.

17. The list of Commissioners, called for in the Acting Under Secretary's Official Memorandum, No. 207, dated 31st ultimo, is enclosed.

From the Vice-President of the Municipal Commission, Anantapur, to President of the Municipal Commission, Anantapur, dated Anantapur, 30th May 1872, No. 21.

In forwarding the annual report of the working of this Municipality for the past year, agreeably to form prescribed by Government in Order No. 1646, dated 28th October last, I have the honour to state that the accounts are made up for eleven months only, as per Order of Government, so as to make the Municipal and Official years tally. There were twenty-six meetings held during the year, and the attendance of the members has been very satisfactory.

2. The general health of the town was very good indeed during the period under report, not a single case of cholera or other epidemic occurred, as will be observed from statement of mortality and report of 2nd Class Hospital Assistant of Police Hospital in charge of Civil Dispensary appended hereto. A weekly fair or market is held in this town, at which some 2000 persons assemble from surrounding villages, and it speaks well for the conservancy arrangements that such a marked health bill is presented.

3. INCOME.—The sources of income fell short of estimated receipts by about Rupees 400. This is accounted for partly by the tolls Rupees 100, and the taxes on vehicles and animals, &c., having realized about Rupees 135 less than the estimate; the owners of buffaloes, to evade the tax, having either sold or sent them away out of municipal limits, which is clear from the number of buffaloes for the second half of the year having fallen short of the number licensed for the first half by about 140. Another source also did not bring up the amount expected, i. e., the Government contribution for the last quarter of 1870-71, which was budgetted for at Rupees 383-4-6, but yielded only Rupees 272-3-7; and, lastly, to counterbalance some minor sources, there was a receipt of Rupees 133-4-0 belonging to the Surplus Pound Fund, and which was not entered in the budget. The total income budgetted for was Rupees 5,583. Amount actually received Rupees 5,177-5-5.

4. EXPENDITURE.—An allotment of Rupees 500 was set apart for walling in bandy-stand near the travellers' bungalow, but the work was not carried out owing to the ground not being within municipal limits. The Commissioners wished the ground to be first included and then the work undertaken, accordingly sanction has since been received for including it within the limits of the Municipality.

5. NEW WORKS—Roads and Drains.—The upper portion of Munro Street and Yeckaloor Street were well drained by stone channels, and a short road made at the head of the latter. An expenditure of Rupees 157-8-0 was incurred for 110 large stone slabs for covering to culverts, &c.

6. REPAIRS—Roads and Drains.—The following streets and lanes were put in good order, viz., that in Reddy, Neergunty, Kutta Vidi, Gungavandla Bavi Vidi, Duffadar, Soondur Timanah Street, and several smaller lanes and the new roads skirting the town were gravelled and repaired at a cost of Rupees 251-1-2. The side channels of streets and main drains were also cleaned and kept in order at an expense of Rupees 151-9-11.

7. The expenditure for establishment under the respective heads of "Conservancy" and "Office" was within the estimate, but an increase of Rupees 192-14-4 was incurred for emergent repairs to two latrines which came down during the monsoons, and also for upright stones fixed to the entrances of latrines to prevent cattle from trespassing therein. There was an expenditure incurred for miscellaneous office establishment owing to a temporary Surveyor having been engaged for a few months to prepare a plan of this town. The total charges for this, inclusive of contingencies, amount to Rupees 54-3-3. Under "Contingencies" a sum of Rupees 50 is entered, being compensation paid to the owner of a well situated in the middle of a street which will be improved after it is filled in. The sums of Rupees 66 and Rupees 1-11-6 are also entered under "Miscellaneous," the former being amount paid to servants for keeping bandy-stands clean, and the latter being balance due on account of Police charges for 1870-71. As directed in Government Order, the sum of Rupees 200 was paid into the Treasury here on the 26th January 1872, being cost of medicine and medical charges.

8. For the first time the lighting of the town was given out on contract, the work being ere this managed by the office subordinates, under whom it worked very fairly, and at a reasonable cost averaging 13 Annas per lamp per mensem. But the majority of the Commissioners having decided upon giving it out on contract, this system was tried and proved very unsatisfactory, although fining the contractor was resorted to on two or three occasions.

9. Under Grant II., Education, only a part of the allotment, Rupees 234, was expended, being salary of a master for teaching Sanscrit. It was intended to have an Elementary Sanscrit

*Proceedings of the Madras Government, Financial Department,
26th September 1872.*

and Telugu School, but none of the boys, although invited to do so, having joined to learn Telugu only Sanskrit is taught. The number of pupils in this school is about thirty, who have made fair progress during the short time, about six months, since it has been opened. No payment under system by results was made, as none of the Prial Schoolmasters educated their boys so as to claim the reward.

10. I regret to have to notice that several prosecutions against owners of animals, &c., were undertaken as they failed, after repeated warnings, to take out licenses within the prescribed time, while for infringement of bye-laws, &c., there were very few parties brought before the Magistrate.

11. The Auditor's certificate and report on the accounts, together with my explanatory letter thereto, are herewith attached.

From the Vice-President of the Municipal Commission, Anantapur, to the President of the Municipal Commission, Anantapur, dated Anantapur, 31st May 1872, No. 22.

In forwarding the report of Auditor Allagapah Moodelliar appointed to check the Municipal Accounts for the year 1871-72, I beg to offer the following explanation referring to the remarks of the Auditor.

2. With reference to paragraph 2 of the report, I beg to state that steps will be taken to number the cash-book and sign on the last page in future. The cash-book being a well-bound one, it seems it has not been the practice of doing so, and the same Auditor, who was also Auditor of the year before last, had not pointed out this omission.

3. The Superintendent, who was hitherto mentioning only number of the voucher for receipts and disbursements in the cash-book, has been directed to enter also the names of parties of such vouchers in all possible cases as it cannot be done in all cases of receipts. I think the quoting of the number of licenses granted against each item will suffice without mentioning unnecessarily the names of the parties.

4. I have carefully gone through every page of the cash-book, and can state that I did not notice any scratches except in two places. I have ordered the Superintendent to make corrections in red-ink hereafter.

5. With reference to paragraph 3, I think it is unnecessary to take separate receipts from parties besides the bill which they present duly signed; of course the words "contents received" should have been inserted in some of the receipts. This omission will be rectified in future. It is not a strange proceeding to make a disbursement on a subsequent date after a bill is presented for payment.

6. As regards Writer C. Appoo Row granting a receipt for oil supplied in the month of September 1871, I beg to state that, before the lighting of the town was given out on contract, it was the practice for one of the municipal servants to buy the oil daily, and he paid the price thereof at the end of the month upon a bill prepared by the office clerk. Under these circumstances the receipt above referred to was granted. This practice was done away with from September last.

7. As far as I know personally the town was better lit than at present under the contract system, therefore I do not see any reason for supposing that the oil purchased by the office establishment was used for other purposes than those of the Municipality.

8. As regards the failure of taking a receipt for Rupees 25 paid to Auditor for 1870-71, I beg to say that a bill duly stamped and receipted was presented and the payment ordered thereupon. The counterfoil of the cheque granted was thought to be a sufficient voucher for the entry of the item.

9. With regard to the blanks left in the counterfoil, the Superintendent has been told to fill them up, and which has been done. It was unavoidable to do this before, for the acting writer was a new man to be trained for some time. As the Superintendent has zealously discharged his duties

*Proceedings of the Madras Government, Financial Department,
26th September 1872.*

ever since his entertainment, this individual omission on his part does not call for any regular notice.

10. A counterfoil of receipts granted to the toll contractor has been ordered to be kept for the future. All receipts and disbursements are transacted under my immediate supervision. I do not see any reason to suspect the date of entries under the different items.

11. With regard to paragraph 4 of the report, I beg to state that a nominal register with the names of the coolies and the particular work done is kept. I always disburse money among the coolies with this register before me for my information and signature, keeping measurement sheets for all works seems to be a burden of work. However, in future the necessary steps will be taken to do so.

12. In conclusion, I beg to say that, as everything connected with this Municipality passes under my strict and immediate supervision, I am sorry that I have not been able to find out the discrepancies that the Auditor has now officiously pointed out.

From the Auditor of the Municipal Accounts, Anantapur, to the Vice-President of the Municipal Commission, Anantapur, dated Anantapur, 29th April 1872.

In accordance to your letter, No. 9, of the 18th instant, forwarding a copy of the President's letter to your address, approving my nomination as Auditor of Municipal Accounts for the official year ending 31st March last, I have the honour to report, for the information of the President, the results of my audit (which I have completed in three days, from 24th to 26th instant) as follows.

2. The cash-book, which I observe has not been numbered or initialed the pages, it appears to have been kept by the Superintendent himself. The names of the parties from whom and to whom the sums have been received and paid are not entered, though references are shown there to the vouchers, which practice appears to be objectionable; moreover, in several places the figures which were first entered were scratched by a knife and other figures substituted. I think that if any errors in such an important place happened they should have been rectified with red-ink and initialed there.

3. With regard to the vouchers, I observe that neither they have been receipted on the back acknowledging the payment, nor any other receipts have been obtained, which system opens a wide opportunity for the parties to deny the payment, if they at all wish to do so; moreover, the dates of these unacknowledged bills do differ from the dates on which the sums were entered as paid in the cash-book. There is also a receipt from Writer Appoo Row Garroo acknowledging some amount as value of the oil; this practice also appears objectionable, as officials are not to deal in contracts. Rupees 25 appears to have been paid in July last for auditing the accounts for the year 1870-71, but no mention is made to whom it was paid, nor is there any receipt from the party concerned. The counterfoil of taxes on bills is not filled in from pages 43 to 186; although the other portions were handed over to the payers from whom the collection of Rupees 67-14-8 is credited in the cash account on the 5th and 6th January 1872, in like manner the counterfoil of taxes on buffaloes is not filled in from pages 8 to 83, for which a collection of Rupees 45-6-8 is credited in the cash account on the same dates as in the above. I find no counterfoil or copies of receipts given to the toll contractor for the sums he has paid, which throws a great suspicion that the sums entered in the cash-book, as received from the contractor, have been duly done so on the very day they have been paid.

4. No nominal rolls of coolies employed throughout the year showing them with their house names appears to have been kept, nor is there any document from which I could find on what work and whereabouts these coolies were employed on the days; this system of keeping no measurement sheets for the work executed by the coolies does not show whether the payment was really for the work executed, nor is there any room for me to say whether the rates of payment did agree with the rates paid by the Department of Public Works at this very town and in the very month.

*Proceedings of the Madras Government, Financial Department,
26th September 1872.*

	EXPENDITURE.	RS.
New Works		259
Repairs		401
Education		104
Dispensary		300
Vaccination		109
Registration of births, &c.		96
Conservancy		1,611
Lighting		512
Miscellaneous		112
Supervision and management		1,286
Balance		4,790
		387
	Total ...	5,177

taken as recommended by the Auditor. The statements submitted with the annual report are correctly prepared with the exception that the demand for house rate is wrongly entered, and that the charges for Police and bandy-stand servants would appear more properly under Grant IV. than Grant V.

3. Under Public Works Rupees 259 were spent on new roads, Rupees 251 on repairs, and Rupees 150 on drains; this expenditure might advantageously be increased, seeing that the receipts from tolls alone amounted to Rupees 2,900.

4. The Commissioners have expended Rupees 104 on a Sanscrit School against the advice of the President who pointed out that such a school could not be included in primary education. By Clause 2, Section 26 of the Act, the Commissioners are empowered to apply the funds to education generally, but in G. O., dated 28th April 1871, No. 563, it is laid down that the intention of Government is that the appropriation of these funds should be limited to elementary education. It is stated, however, that exceptional cases may be made on the representation of the parties concerned, and if the Commissioners desire to continue the school, a special report should be submitted on the subject.

5. Rupees 200 appear as a charge under the head of (b) Medicine and Supplies; but the President explains that the payment was made by mistake, and the amount refunded in consequence. It is presumed that the refund took place after the close of the year as no such amount appears in the receipts. The dispensary was not transferred to the Municipality till after the close of the year, but a contribution of Rupees 100 was made to its support from Municipal Funds.

6. The expenditure on lighting amounted to Rupees 512. The Commissioners made a trial of the contract system, but found that it did not answer so well as the old plan.

7. With reference to G. O., dated 4th May 1872, No. 627, the President reports that the condition of the town has been much improved by the working of the Act, but that the people are averse to the taxation. No complaints have been made against the tolls, but the Government regret that it should be necessary to

Rupees 2,900 out of Rupees 5,075.

levy from that source nearly three-fifths* of the whole income of the Municipality.

(True Extract.)

Col. C. M.
Acting Under Secy. to Govt.

To the President of the Municipal Commissions, Bellary.
 „ Board of Revenue.
 „ Revenue Department.
 „ Public Works Department.
 „ Inspector-General of Police.
 „ Inspector-General, Indian Medical Department.
 „ Sanitary Commissioner.
 „ Director of Public Instruction.
 „ Accountant-General.
 „ President of the Local Fund Boards, Bellary.

Ezd. J. Wright.

104 paid by ...

Order

Revenue 1872
Bolet. of 1872
Bolet. of 1872

FINANCIAL.

To

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

Dated September, 26th.

Recd. *Bolet. 1872*

Recd.

G. O., 26th September 1872, No. 1282.

Bolet. 1872

SEPTEMBER.
Nos. 168-170.

Reviewing the report on the working of the
Municipal Municipality for 1871-72.

LOT 311

10 Oct. 72
10 Oct. 72