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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	847	Press
B.P. No.		Misr
Dated	8.4.1876	196

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DA

Municipal—Report.

No. 127. Read the following letter from J. H. MASTER, Esq., President of the Municipal Commissions, Bellary, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Bellary, 8th July 1875, No. 62:—

With his letter, No. 115, dated 25th ultimo, the Vice-President submits his report on the working of the Municipality at Bellary during the official year 1874-75. His remarks on the several items of receipts and charges are exhaustive, leaving little for me to review.

2. It will be observed that the figures entered in the column headed "Sanctioned Budget" are not those given in the margin of G.O., No. 551, dated the 7th April 1874, but those of the Budget as altered by that Order and the subsequent one, No. 972, of the 8th June following.

3. The estimates as sanctioned in G.O., No. 420, dated the 23rd February 1875, provided for the income of Rupees 63,570, and charges amounting to Rupees 63,510, leaving a balance of Rupees 60.

4. The ruling of Government embodied in their Order of the 6th March 1874, No. 367, as to the proposed abolition of the Profession-tax, owing to its general unpopularity, having cut off this source of income rendered the submission of revised estimates necessary. These received the sanction of Government in their Order of the 7th April 1874, No. 551, and provided for an income of Rupees 71,410, and charges to the amount of Rupees 74,580, leaving a balance of Rupees 1,830 to be carried forward to the credit of 1875-76.

5. With reference to this reduction of the income it was absolutely necessary to abandon certain proposed improvements to the town. These are enumerated in the resolution of the Commissioners, No. III, of their Proceedings of the 24th March 1874, printed in G.O. of the 8th June 1874, No. 972, and amount to Rs. 13,100.

6. The total receipts of the year, including a balance of Rupees 3,626-14-5, of which a sum of Rupees 2,313 was simply held in trust for the erection of a school, amounted to Rupees 63,392-3-5, but the revision of the Tax on Houses, completed in October 1873, raised the revenue by Rupees 3,000, which compensated for the losses consequent on the abolition of the Profession-tax. In connexion with this revision of the house assessment, the Vice-President remarks that the course prescribed in the last clause of Section 86 of the Act had never been followed in the Municipality. The last clause of this section refers to the deposit of the fee or tax appealed against, before appeal can be allowed.

7. The sum of Rupees 9,000 was estimated as the receipts from Taxes on Vehicles, but the actual only realized Rupees 7,320, and this, although the decrease is not to be ascribed to laxity in prosecuting. The same remark applies to the decrease under "Registration of Carts." The great increase under Fees is due to the notice and warrant fees under Sections 52 and 55 of the Act. The great decrease under "Magisterial Fines" is due partly to the abolition of the Profession-tax, but chiefly to the light fines imposed by the Town Sub-Magistrate for breaches of the Municipal Act.

8. In the Order reviewing the Budget Rupees 2,790 are provided for Hospitals. This included a sum of Rupees 2,000 appropriated to this object from the funded

Capital of the Dispensary, and would, the Commissioners anticipated, be sufficient for building purposes; but instead of building a new house for a Branch Dispensary, the Commissioners purchased one for Rupees 700 from General Savings, leaving the funded Capital intact.

9. Great disappointment is experienced in that the great object for which a market was constructed at a large outlay has not been realized, *viz.*, the centralization of the sale of food articles with the view of exercising the needful sanitary control. This is due to decisions of the Town Sub-Magistrate who refused to convict persons infringing the bye-law providing for the punishment of those selling food articles elsewhere than on the market premises, and to his decision being upheld by the High Court on appeal. The subject, at least, as regards the sale of meat, has been brought again prominently to the notice of the Judges.

10. The other items of receipts do not call for special remark.

11. The total expenditure amounted to Rupees 61,298-11-11, of which Rupees 22,852-9-2, or nearly one-third of the total charges, appertain to Public Works, but the expenditure has been on work the success of which the Commissioners were very sanguine, *viz.*, the Honhully Channel, which is to serve as a feeder to the large tank on which the water-supply of the town in a measure depends, and a new market referred to in paragraph 9 *supra*.

12. The latter of these works has been completed, and I hoped to be in position to say the same of the former work as well, had not unforeseen difficulties arisen in the way of blasting rock; but it also is very nigh completion, the channel having been excavated to within a few hundred yards of its destination. The unexpected difficulties above adverted to have also caused an expenditure somewhat in excess of the estimate. The channel has cost the Municipality Rupees 9,363 against an estimate of Rupees 9,000. This, and the paying up of the Contractor for the new market, for which no provision was made in the Budget, has considerably crippled the efforts of the Commissioners in the direction of Sanitary and Public Works. But the works on which this large expenditure has been incurred are also works of great public utility, and the sums expended thereon must not be considered as needlessly spent.

13. The Budget provision for repairs was reduced from Rupees 10,000 to 8,000, and this latter sum has been fully utilized; nearly 10,000 yards of road have been reconstructed. The amount expended on "Repairs—Sanitary," &c., involved also improvements to existing premises.

14. In regard to application for payments of results grants for educational purposes, the Vice-President reports a slight improvement. Seven Christian Schools, but of different denominations, were aided by salary grants to the extent of Rupees 600-15-9. The Mahomedan Schools are progressing. Although a sum of Rupees 1,000 was budgeted for educational purposes, yet the disbursements amount to Rupees 425-8-0 against Rupees 417-4-0 of the previous year. This is not encouraging, yet it must be borne in mind that there was no such stimulus to education a very few years ago, and it is by no means surprising that there are so few applications for grants-in-aid. Under a judicious expenditure of such funds I expect extended, though necessarily gradual, improvement.

15. The increase under "Sanitary and Medical" is due to the opening of a Branch Dispensary at Cowl Bazaar. There are now two Dispensaries maintained by this Municipality, and the Garrison-Surgeon's report (which accompanies the Vice President's letter) will afford full information on the state of health in the Municipality during the year under report and of the working of the Dispensaries. In regard to Vaccination, the Vice-President reports 1,391 operations in the year under report, against 1,500 of the previous one, with the remark that "the results are by no means satisfactory."

16. There is some improvement in the registration of births and deaths owing to the establishment being strengthened by the addition of two peons at the suggestion of the Sanitary Commissioner.

17. The conservancy of the town is well carried out. It was only found necessary to expend a portion of the Budget allotment in clearing wells, tanks, &c.

18. Great efforts were made for the extirpation of prickly-pear with its attendant evil, cover to nuisance, with much benefit; although much has been done in this respect, there is a great deal more to be done; the Commissioners for want of funds are unable to carry this out fully.

19. A saving of 1,000 Rupees is reported in the item "Lighting," owing to the kerosene oil burnt being obtained direct from Bombay instead of being purchased in the local market.

20. Though the provision under Avenues has not been fully utilized yet all due measures were adopted for planting and fencing trees. The Commissioners appear to have worked Bye-law No. 43 with great success.

21. The Vice-President in paragraphs 48 and 49 of his report concisely summarizes the operations of the Municipality, to which I have nothing to add.

22. The usual enclosures accompany.

From H. T. ROSS, Esq., Vice-President of the Municipal Commission, Bellary, to J. H. MASTER, Esq., President of the Municipal Commissions, Bellary, dated Bellary, 25th May 1875, No. 115.

I have the honor to submit the accounts of this Municipality for the official year 1874-75.

2. The figures entered in the column headed "Sanctioned Budget Estimate" are not those of the estimates originally submitted for the year under report, and reviewed by Government in their Order, No. 551, dated 7th April 1874, but those of the Budget as altered by that and the subsequent Order of Government, No. 972, dated the 8th June 1874. By these two orders the Budget first submitted was so much changed that its figures no longer represented the actual "working" Budget of the year, and a comparison of the actuals with them would be unfair. Those now entered in the third column are the figures really sanctioned for the year. Each alteration will be noticed in its proper place. I observe, however, that in the figures quoted as the Budget figures of 1874-75 in G.O., No. 420, dated 23rd February 1875, some of the alterations in the original figures made by G.O., No. 972, dated 8th June 1874, have been carried out and others have not.

3. In accordance with the instructions conveyed in paragraph 4 of your docket, No. 68, dated the 1st July 1874, I have entered in the same column, instead of the totals, the details afforded in the margin of the Government Order reviewing the Budget.

4. The total receipts of the year, including balance, were Rupees 63,392-3-5, as against an estimate of Rupees 65,000.

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5. The balance brought forward on the 1st April 1874 was Rupees 3,626-14-5. No balance was really anticipated, though Rupees 3,750 were shown as balance under (b) "Endowments" in the Budget as at first submitted. This was, however, funded Capital of the Civil Dispensary erroneously entered as "balance," and, in accordance with the instructions of Government in paragraph 2 of their Order, No. 551, dated 7th April 1874, was struck out of Statement I, and entered only in column 2 of Statement I-A. The balance of Rupees 3,626-14-5 included a sum of Rupees 2,313 voluntarily subscribed for a new Town School and merely held in trust by the Commissioners.

6. The Municipality got 50 Rupees more than was expected from the Pound Fund.

7. It will be seen from Statement IV that the demand assessed on houses and buildings under Section 40 was fully collected. The revision of this tax, completed in October 1873, has therefore raised the revenue from it by Rupees 3,000, the actuals of 1873-74 being Rupees 17,000 odd. I was surprised to find that the course prescribed in the last clause of Section 86 had never been followed in this Municipality, and, as appeals against the present revision had been entertained before I took office on the 1st April 1874, it was impossible to bring the clause into operation. "The demand assessed" here, therefore, is the actual demand after all appeals have been disposed of.

8. Arrears of Profession-tax to the amount of Rupees 291-8-0 were collected before its abolition.

9. The receipts under 3 (c) "Tax on Vehicles, &c., even including arrears as high as Rupees 1,190, fell short of the estimate by Rupees 1,150. The rates levied are those in Schedule C of the Act. Knowing that prosecution under Section 67 has been as rigorous as heretofore, and viewing the actuals of 1873-74, Rupees 7,320, I believe the receipts under this head to have been overestimated when placed at Rupees 8,000.

10. The same remark applies to the decrease under (d) "Registration of Carts." I cannot otherwise account for it. The prosecuting Inspector has been busy under Section 76.

11. The receipts under (f) "Fees" more than double the estimate. They consist entirely of notice and warrant fees, under Sections 52 and 55 of the Act, which were freely used in collecting the house-tax. No fees were levied for licences under any of the sections regulating dangerous and offensive trades.

12. The receipts under "Magisterial Fines" fell short of the estimate by about Rupees 1,200. This is owing in some degree to the abolition of the Profession-tax, but mainly, I believe, to the change of Town Magistrates. The file of the Sub-Magistrate's Court will show that prosecution has been as rigorous as ever, but the present incumbent fines very lightly. The matter is one of importance to the Municipality quite apart from financial reasons, because obviously the condition of the town ultimately depends in a great measure on the Magistrate in charge of it.

13. Rupees 93-2-0 were realized by the imposition of a uniform fee of 2 Annas per mensem on the pupils in the two Hindustani Schools opened in August last. The attendance in each school averaged nearly sixty boys.

14. The "Sanctioned Budget Estimate," under (5) a "Hospitals," is shown as Rupees 2,700, instead of Rupees 790, in pursuance of the instructions of Government in paragraph 2 of their Order, No. 551, dated 7th April 1874. An appropriation of Rupees 2,000 from the funded Capital of the Dispensary was sanctioned for building purposes (cf. Statement II-A), and shown as an endowment receipt in Statement I. This sum of Rupees 2,000 was, however, not required. Instead of building a new Branch Dispensary, the Commissioners purchased a house for Rupees 700 from General Savings and left the funded Capital intact. Deducting this sum, the actual receipts were very nearly those expected.

15. As shown in Statement I-A, this total of Rupees 723-14-3 is made up of—(i) Interest on capital, Rupees 172-14-4; (ii) Voluntary subscriptions; Rupees 331-8-0; and (iii) Rupees 218-7-4, the proceeds of medicines sold to persons not entitled to gratuitous issue.

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16. The contribution of Rupees 1,300 from the Local Fund Board of the Bellary Circle is, in accordance with paragraph 6 of G.O., No. 420, dated 23rd February 1875, shown also in column 6 of Statement I-A. Column 8 of this statement therefore tallies with the total of receipts under both 5 (a) and 6 (c).

17. The total receipts under 7, "Miscellaneous," fell short of the estimates by Rupees 1,250 notwithstanding the unbudgeted items of—(i) Rupees 127-3-4, "Sale of materials, &c.;" (ii) Rupees 156-4-7, "Commissioners' fines;" and (iii) Rupees 21-8-0, "Sale of books." The decrease was in items (a), (i), and (j).

18. The receipts from the new market were not a third of the estimate. This has been a great disappointment to the Commissioners. Though not at first appreciated, it began, after the bye-law regulating the sale of vegetables and fruit came into operation, to fill steadily and was just getting on capitially when the Proceedings of the High Court, No. 380, dated 17th February 1875, and the action of the Town Magistrate on those Proceedings, became gradually known. A regular exodus of food-sellers then began, which the Commissioners are powerless to prevent. The situation is very unsatisfactory. The Commissioners observe with regret that the only bye-laws which would enable them to keep an effective check on the quality of food offered for sale to the public have been declared illegal.

19. The slaughter-house and bandy-stand monopolies fetched at public auction about Rupees 100 each more than was anticipated. This is the first occasion on which the right of collecting fees under Section 124 has been rented out.

20. By the sale of dead trees, loppings, &c., Rupees 300 odd were realized. The estimated receipts from this source were Rupees 100, and the actuals of 1873-74 Rupees 204.

21. Six persons held licenses for quarrying, which are issued at Rupees 16 each per annum.

22. The revenue from ground sold fell short of the estimate by Rupees 350. The item is not susceptible of accurate estimate.

23. It will be seen, therefore, that while on the one hand the receipts of the Municipality suffered considerably by the abolition of the Profession-tax, on the other hand there was secured in the year under report a material increase by the revision of house assessment, and there arose for the first time what ought to prove two permanent sources of revenue in the rents derived from markets and from slaughter-houses.

EXPENDITURE.

24. The expenditure under all heads of account was Rupees 61,298-11-11, as against an estimated total of Rupees 61,980. It will be seen that, while the expenditure on Public Works was excessive, there was a saving effected under all other grants.

25. Under 1, "New Works," the expenditure exceeded the Budget allotment by Rs. 3,600. The sum of Rupees 10,703-7-3 was expended on two works only, viz., the Honhully Channel and the new Market.

26. It was hoped that the channel would have been completed in the year under report. Owing, however, to the unexpected necessity of considerable blasting just within a few hundred yards of the tank which it is to supply, the work was much delayed and an expenditure beyond the estimate became unavoidable. The original estimate was Rupees 9,000. Up to the 31st March 1875, the outlay (as will be seen from Statement II-A) was Rupees 9,363-1-4, and the work is still unfinished. It is one of importance and could not well be stopped just short of completion.

27. Although no provision was made for the new market in the Budget for the past year, an expenditure of Rupees 7,065-3-4 had to be made on this account. This was unavoidable, being mainly balance due to the Contractor who built it. The estimate was Rupees 14,250. Of this sum Rupees 10,000 were provided in the Budget for 1873-74, and the balance of the estimate, Rupees 4,250, ought to have been provided for in the Budget of the year 1874-75. In 1873-74, however, only Rupees 7,450 were expended, and by an oversight the remaining Rupees 6,800 was not provided for in the estimates for the year under report. Some minor improvements in the

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building, which were omitted in the contract, had to be executed departmentally, and raised the cost of the work about Rupees 250 above the estimate. It is needless to point out that this unexpected outlay of Rupees 7,000 necessitated a considerable amount of retrenchment in addition to that which followed on the abolition of the Profession-tax.

28. G.O., No. 972, dated 8th June 1874, struck out two latrines, a slaughter-house, and a number of drains, estimated in all at Rupees 4,100. In addition to these a road estimated to cost Rupees 500 was left unconstructed. The proposed road was merely an approach to Mainwaring's Tank over which there is no wheeled traffic. The real want was met by the construction of a set of stone steps down the face of the bund to the water. This cost Rupees 72-2-9, and is shown in the accounts under the head of "Repair—Sanitary and Miscellaneous."

29. The sum of Rupees 2,000, which it was intended to set apart from the funded Capital of the Civil Dispensary for the construction of a Branch Dispensary, was not required; but this was of course not a real saving, this identical Rupees 2,000 not having been utilized as an endowment receipt under Statement I.

30. The allotment for repairs to communications, as reduced by G.O., No. 972, dated 8th June 1874, from Rupees 10,000 to Rupees 8,000, was fully utilized. The details are shown under Statement II-A, Part II (a). In the cantonment 6,204 yards of road were reconstructed, and in the Cowl Bazaar 3,686 yards. A very considerable improvement was effected in Brucepettah, the side drains being built up as the road works went on, side by side. The drain now being built consists of an upright slab sunk in hard gravel; it is cheap, neat, and lasting. The streets known as the Brahmins' street, the Puppala bazaar, Lukshmi Narrayana Temple street, Office, Kristna Row's street, and Butchers' street were thoroughly remade. In order to protect the many roads reconstructed within the last two or three years in Brucepettah, the fiftieth bye-law which affixes a penalty to water-spouts discharging on the public way was freely made use of, and with good results.

31. Under "Repairs—Sanitary and Miscellaneous" there was an excess of Rupees 350 over the Budget allotment. Unavoidable repairs are always turning up, the deferring of which would in nine cases out of ten entail ultimately much unnecessary expenditure. The unusually heavy rains of last year damaged the latrines, the tank bund, and the Municipal office; and these repairs had to be attended to. The amount expended on slaughter-sheds was in improvements, such as iron bars whereon to hang carcasses, rather than in repairs properly so called. The Civil Dispensary was whitewashed, an outhouse which fell during the rains rebuilt, and some minor repairs executed. A small outlay was incurred in putting into proper order the building purchased for a Branch Dispensary.

32. The expenditure of the Educational grant fell short of the estimates by Rupees 1,000. The establishment of two Hindustani Schools was decided upon after the framing of the Budget for 1874-75. They were opened in August last under the approval of the Director of Public Instruction, and the sanction of Government. They are doing well, and have recently been supplied with assistant masters. I append a report on them by the Rev. Mr. Lewis of the London Mission, who very kindly examined them at the close of the official year.

33. Seven schools appertaining to the London, Church of England, and Roman Catholic Missions, were aided by salary grants as follows:—

	ES.	A.	P.
London Mission (two schools)	120	15	9
Church of England Mission (one school)	120	0	0
Roman Catholic Mission (four schools)	360	0	0
Total	600	15	9

34. As usual, the allotment for results grants was not half expended, but there was a slight improvement on the results of 1873-74.

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In 1873-74, eight schools obtained Rupees 417-4-0. In 1874-75, twelve schools obtained Rupees 425-8-0. The paucity of applications for grants under this head is disappointing to the Commissioners who allot Rupees 1,000 year after year with no real improvement in results.

It is to be hoped now that the Inspecting Staff of the Local Fund Board has been strengthened, that some increase will ensue in applications.

35. In the "Sanitary and Medical" grant a saving of Rupees 1,120 was effected. The excess of expenditure under "Hospital and Dispensaries" over the estimate is owing to the purchase and fitting of a building for the Branch Dispensary and to increase of work consequent on the appointment in August last of a second medical subordinate. A supply of medicines had to be purchased for the Branch Dispensary; and the Rupees 700 paid for the house is shown under (d) "Sundries and Contingencies." It was expected that this institution would have been opened to the public in the year under report; but, owing to difficulty in getting a suitable subordinate for it, the Commissioners were not able to open it till the 1st April 1875. A considerable increase in the work of the Civil Dispensary is apparent from the accompanying report of the Garrison Surgeon, in whose charge it is. The total number of persons treated was 7,411 as against a total number of 5,743 in the year 1873-74. The cost of dieting, &c., has consequently increased. Altogether, the increased expenditure under this head is very satisfactory.

36. The Vaccine Establishment was, by the discharge of two peons, reduced in December last, as recommended in paragraph 9 of G.O., No. 1743, dated 14th October 1874. Thus a small saving was effected under this head. The amount paid as batta, and shown under (b) "Sundries and Contingencies," was less than that paid in 1873-74, and the total number of vaccine operations was also less, viz., 1,391 in 1874-75, and 1,500 in 1873-74. The results, therefore, are by no means satisfactory.

37. At the suggestion of the Sanitary Commissioner, two peons were added to the Registration Establishment in October last. They have been engaged in detecting and prosecuting unreported cases of births and deaths; in one month I remember twenty-six convictions under Section 94; and it is believed that the Sanitary Commissioner will find a material advance in this respect.

38. Under "Conservancy" a saving of Rupees 2,000 was effected, of which Rupees 1,500 are savings under the head "Sanitary Service," and the remainder under "Contingencies" and "Cleansing of Tanks, &c." The Conservancy Establishment was increased in numbers without exceeding the Budget allotment; and though no diminution has been made in the number of carts and men employed on sanitary services, a considerable saving has been effected by the introduction of a different system in the digging of filth-pits and more advantageous contracts for the removal of sweepings, &c.

39. The original allotment of Rupees 1,000 for the cleansing of tanks, wells, and drains, was reduced to Rupees 500 by G.O., No. 972, dated 8th July 1874, and of this sum only Rs. 130 were expended. Occasion did not arise for more. The clearing of silt from side drains was effected to a large extent without any extra expense, by detailing the sweepers attached to each division of the town for this work after their legitimate duties were over.

40. The allotment for the clearance of prickly-pear was nearly fully worked out. The growths on the glacis of the Fort near the Kharkhana tank, in and round the Commissariat lines, round the rock near Brucepettah, behind the Artillery lines, round the village of Gowlerhutti and in various other spots of the cantonment and Cowl Bazaar which afforded cover as latrines were cleared. Besides this, Section 150 of the Act was freely used, and the owners of many compounds within Municipal limits were compelled to clear out the noxious plant.

41. Under "Lighting" a saving of Rupees 1,000 was effected with no decrease in establishment and with an actual increase in the number of lamps. Kerosene oil is used throughout the town, and the saving is due to the necessary supply having been obtained from Bombay on more favorable terms than the Commissioners anticipated when the Budget was framed.

42. The Budget contemplated a full market. Under the circumstances described in paragraph 18, the full establishment provided for was considered unnecessary, and a small saving was thus effected.

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43. The Mellor Pettah Chuttrum continues to be the only one belonging to the Municipality, and a peon on Rupees 3 a-month has, as usual, been employed to look after it.

44. Although the full Budget allotment was not utilized for the maintenance of avenues, all the existing young trees in the Municipality were refenced with stout thorn fences, gaps in avenues were filled up, and a number of spots were newly planted out, such as the bund of Mainwaring's Tank. Nearly all the circular mud walls which had been built round young trees were razed, and fences which do not keep out light and air were substituted. Bye-law 43, under which the owners of compounds can be compelled to fence them in, was made use of to a large extent, and a great improvement effected in the appearance of the cantonment.

45. The saving to the Office Establishment is owing to a temporary reduction of the manager's salary from Rupees 150 to Rupees 100 per mensem for carelessness, and to the discharge of two bill-collectors found unnecessary on the abolition of the Profession-tax.

46. The health of the town was not so good as in the year 1873-74, but the rains during the last north-east monsoon were unusually heavy, and though no epidemic appeared, fevers of all kinds were very prevalent. A medical subordinate was detailed on special duty under the orders of the Garrison Surgeon in the fever-stricken portions of the town, and as small-pox appeared to some extent, the necessary measures were taken to prevent any serious outbreak.

47. The conservancy of the town was carried out as well as could be expected in the absence of effectual punishment for breaches of conservancy rules, under the immediate direction of the three Sub-Committees entrusted with the executive in the Brucepettah, Cowl Bazaar, and Cantonment, respectively. The Commissioners were anxious to undertake the private scavenging of the native towns, but found a difficulty in securing toties at reasonable salaries. The scheme has therefore been placed in abeyance for the present.

48. It will be seen, therefore, that, although the year 1874-75 has been emphatically a year of retrenchment resulting on the abolition of the Profession-tax and a large unexpected outlay on the market, the provisions of the Act have been carefully carried out while the financial affairs of the Municipality have been kept on a satisfactory footing. At the same time, while there have been raised for the first time certain permanent sources of revenue, there have been effected what ought to be permanent reductions of expenditure in the Vaccination, Lighting, and Conservancy Departments, and in the cost of supervision.

49. The year, too, has not been without its features in the way of progress. An unpopular tax has been abolished, the first large market in Bellary has been established, the first direct step to advance Mahomedan education has been made by the opening of two Hindustani Schools, and medical aid has been extended by the appointment of an additional medical subordinate and the establishment of a Branch Dispensary in a quarter of the town hitherto three miles from medicine.

50. The Auditor's report, the annual report on the Civil Dispensary, Mr. Lewis' report on the Mahomedan Schools, and the Statement of Incidence of Taxation required by G.O., No. 822, dated 12th June 1873, are enclosed.

From R. DARLING, Esq., Agent of the Bank of Madras, Bellary, to H. T. ROSS, Esq., Vice-President of the Municipal Commission, Bellary, dated Bellary, 4th May 1875.

I have the honor to inform you that I have completed the audit of the Municipal accounts for the year 1874-75, and beg to submit my report thereon.

I checked the entries in the Cash-book, which is very neatly and carefully kept, with the vouchers, and found them in every case to tally, and I ascertained that the daily collections were duly paid in to credit of the Commissioners' current account with the local branch of the Bank of Madras.

Act III of 1871, Section 25.

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2. The following statement shows the cash transactions for the year :—

	RS.	A.	P.
Balance of Cash, 31st March 1874	3,626	14	5
Amount of Receipts under all heads of account	59,765	5	0
	63,392	3	5
Amount of Expenditure under all heads of account	61,298	11	11
Balance of Cash, 31st March 1875	2,093	7	6

3. The cash balance of Rupees 2,093-7-6, as above, is thus disposed of :—

	RS.	A.	P.
In "Current Account" with Bank	2,009	11	0
Advance with Purveyor	30	0	0
Cash in Office	53	12	6
Total	2,093	7	6

4. The amount at credit of the "Deposit Account Current" is Rupees 8,175-0-0, as follows :—

	RS.	A.	P.
Balance on 31st March 1874	5,912	8	0
Deposits in 1874-75	8,175	0	0
	14,087	8	0
Returned to Contractors and others	5,912	8	0
Balance on 31st March 1875	8,175	0	0

Of this amount Rupees 6,175 is deposited in the Bank in cash, and Rupees 2,000 in safe custody at the Bank, invested in Government-securities.

5. With reference to the vouchers alluded to in my paragraph No. 1, I beg to make a few remarks I found a few of these somewhat irregular, and have noted some of them for your information :—

a. In voucher No. 42 a receipt for Rupees 2 to the Municipal Commissioners; the purpose for which the money was received is not stated.

b. Three vouchers for Rupees 30, Rupees 44, and Rupees 26, respectively, debited on 1st April 1874, are not passed for payment in the usual manner.

c. In voucher No. 113, 2 Annas were paid for insufficient postage, and passed for that amount; but only 1 Anna appears to have been claimed as due.

d. Many vouchers are passed for payment, having the amount expressed merely in figures and not in words; these in unscrupulous hands might be tampered with, and with little risk of detection.

e. Vouchers Nos. 137, 320, 467 and some others bear no receipt stamp.

f. Vouchers Nos. 1282 and 1277 and some others debited to account in the Cash-book, and rightly so, bear a note by the manager that they have been "credited."

6. I checked the several Bill-books with the Register, and with the following exceptions found them correct; but I was not pleased with the manner in which the Register is prepared, alterations of amounts, said to be in consequence of a remission of tax, are made in both bills and register; but more frequently in the one and not in the other, and hence arise many discrepancies. I would respectfully suggest, either that there should be a separate column in the Register in which the reduced tax could be entered, or that any and all remission of tax should be made by special refund, after the amount originally assessed has been collected.

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The following are discrepancies between the Bill-books and Register :—

Voucher.	Per Register.	Per Bill-book.
No.	RS. A. P.	RS. A. P.
179	15 12 0	19 8 0
9	13 8 0	9 5 9
58	24 12 0	18 9 3
19	13 8 0	11 0 11
104	9 0 0	6 6 2
130	9 0 0	5 9 11

With reference to the Bill-books, I beg to point out to you that the counterfoils of several bills in these books have the word "exempted" written across them, but the bills themselves have been detached, and there is nothing to show that they been destroyed. For instance—

Bill-book, No. 5,	No. 406	for House No. 425
for Cowl Bazaar.	407	426
	479	492
	485	502

and others, but I have merely noted these as instances. If the Bill-books are, as I was informed they were, prepared from the Register, I do not see why these mistakes should occur.

7. The actual collections of House-tax for the year amount to Rupees 20,038-15-0, and in the Registers, as they were shown to me, the amount should have been Rupees 20,054-11-4.

8. In conclusion, I beg to offer my thanks to the several Municipal employes who gave me any assistance in the audit, and especially to the Cash-keeper who was very attentive and gave me satisfactory and intelligent explanation on points I had to refer to him about.

Annual Report of the Civil Dispensary, Bellary, for the Year 1874-75.

The working of the Civil Dispensary during the official year has been very satisfactory.

The institution seems to be generally and widely known throughout the district.

There have been 7,464 patients treated at the dispensary during the year 1874-75, and of this number 268 were in, and 7,196 were out, patients, which shows an increase of 63 and 1,596 of in and out, respectively :—

	In-patients.	Out-patients.
Total admissions, Europeans and Natives, for 1873-74	183	5,560
" " " " 1874-75	254	7,157

Of the Deaths.

In 1873-74 there were twenty-five	24	1
" 1874-75 " twenty-seven	26	1

The principal diseases have been fevers of nearly every type, syphilitic and gonorrhoeal rheumatism, wounds, and injuries. Diseases of the eye, ear, lungs, stomach and bowels and skin, abscesses, and ulcers.

There were (26) twenty-six deaths amongst the in-patients, viz., of cancer of cheek and jaw, four general dropsy, one of erysipelas, one of ascites depending on cardiac disease, one of hemiplegia, two of tetanus, one concussion of spine and paralysis of bladder, one injury of spine without known fracture, one dysentery, two diarrhoea, one sloughing of bladder, one abscess, two debility, six privation, one burn.

The cases of dropsy, diarrhoea, and privation occurred in most debilitated poor subjects, the majority of whom were brought in a dying state to hospital, and were generally of the travelling mendicant class.

Fevers prevailed in the town for most part of the year. Small-pox, measles, and chicken-pox appeared during the last four months, and of the former disease there have been 116 deaths.

A medical subordinate under the orders of the Municipal Commissioners was detailed for duty in the pettah and bazaar, and he was gladly received by the people, who accepted his treatment most willingly. A subordinate for the duty specially would be a boon.

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Fevers and other eruptive diseases also were prevalent in the Adoni and Ghooty taluqs. Two subordinates are now busily engaged in affording relief in these taluqs.

There have been sixty-eight surgical operations amongst the in and out patients.

In-patients, twenty-seven.—Of these there were four capital operations of upper and lower extremities. One case of elephantiasis scroti removed, and twenty-three minor operations, such as setting simple and compound fractures, tapping for ascites, and removal of small tumours, &c.

Out-patients.—There were (41) forty-one operations amongst the out-patients; they consisted in reducing dislocations, setting fractures, tapping for hydrocele, and opening abscesses, &c.

Vaccination.—This is carried on with unremitting vigor, and the former prejudices against it appear to be fast subsiding. There was performed by the Municipal vaccinators—

A total of	1,391
Of which were successful	1,249
And unsuccessful	118
Unknown	24

In the different taluqs the following is the result of vaccination :—

Total vaccinated	12,722
Successful	11,945
Unsuccessful	422
Unknown	355

Inoculation is not practised in Bellary Town.

BELLARY, (Signed) L. W. STEWART, Surgeon-Major,
1st April 1875. Civil and Garrison Surgeon.

1874-75.

ANNUAL Abstract Return of Sick of In and Out Patients of the Civil Dispensary, Bellary, from
1st April 1874 to 31st March 1875.

Class.		IN-PATIENTS. AVERAGE DAILY NUMBER OF SICK, 12'63.						OUT-PATIENTS. AVERAGE DAILY NUMBER OF ATTENDANTS, 54'76.					
		Remained on the 31st March.	Admitted.	Total.	Discharged.	Died.	Remaining.	Remained 1st March.	Admitted.	Total.	Discharged.	Died.	Remaining.
I.	General Diseases.												
	Sub-Division A	4	39	23	31	1	7	3	878	891	874	...	7
	Do. B	4	48	47	36	4	7	3	547	650	645	...	5
II.	Local Diseases.												
	Nervous system	...	9	9	6	3	...	3	111	114	113	...	1
	Eye	1	2	3	3	...	...	3	720	723	721	...	2
	Ear	...	...	...	...	...	...	3	535	537	531	...	6
	Nose	...	1	1	1	...	...	...	41	41	40	...	1
	Circulatory	...	...	...	...	...	...	...	6	6	5	1	...
	Absorbent	...	...	...	...	...	...	...	45	47	47	...	...
	Respiratory	...	8	9	9	...	...	1	278	279	277	...	2
	Digestive	1	36	39	32	5	2	3	1,569	1,574	1,572	...	2
	Urinary	1	13	14	13	1	...	2	122	124	124	...	...
	Generative	2	7	9	7	...	2	...	44	44	44	...	...
	Locomotive	...	6	6	5	...	1	...	35	35	35	...	...
	Cellular Tissue	...	3	3	3	1	...	3	199	202	199	...	3
	Cutaneous	...	27	27	26	...	1	3	1,408	1,476	1,470	...	6
	Condition	...	9	9	7	1	1	1	94	95	93	...	2
III.	Poisons	...	1	1	1	...	...	...	15	15	15	...	...
IV.	Injuries	4	63	67	59	10	5	4	435	439	436	...	3
V.	Surgical operations	...	2	2	1	...	1	...	5	5	5	...	...
VI.	Total	14	254	263	222	26	20	40	7,157	7,197	7,156	1	40

(Signed) L. W. STEWART, Surgeon-Major,
BELLARY, Civil and Garrison Surgeon,
1st May 1875. in Medical charge.

G.O. No.
B.P. No.

Press
Mis.

*Proceedings of the Madras Government, Financial Department,
24th March 1876.*

From the Rev. E. LEWIS, to H. T. ROSS, Esq., Vice-President of the Municipal Commission, Bellary, dated Bellary, 24th March 1875.

In accordance with the desire of the Municipal Commissioners, I have examined the two Hindustani Schools in the Brucepettah and Cowl Bazaar, and herewith send a report of the same.

On the 12th of March I examined the school in the Brucepettah. There were present fifty-one boys. The school is divided into four classes.

The first class read a few pages from the Akhwān us Safa very fairly, and wrote a passage dictated from the same with accuracy. They have commenced to read some chapters from the "Brief Account of the Madras Presidency," and answered well questions put to them on the Bellary and Nellore Districts. In arithmetic they worked correctly questions in the four simple rules, and are now beginning the compound rules. They know a little grammar which they have learned from the second volume of the Talim Nama.

The second class read several lessons from the Madras Second Book. Their dictation was good; they know a little grammar, and the two first of the simple rules of arithmetic.

The third class in which there are sixteen boys read in different part of the First Book; but there is nothing to boast of in their reading. They write a little from copy.

In the fourth class there are twenty-three boys who are learning the alphabet and a few easy words.

As there are only four boys in the first class, and eight in the second, I think it will be well to unite these two classes. It may perhaps keep back the elder boys for a short time, but it is impossible for one man to teach well so many different classes.

On the 15th of March I examined the Cowl Bazaar School. There were sixty boys present. These were divided into five classes which are numbered from the lowest upwards.

Twenty-nine boys were learning their letters and easy words in the lowest class.

The next containing eight boys read lessons from the First Book. The reading was good; spelling very passable; the meaning they gave to words fair; their writing from copy very neat.

In the third class were ten lads. They read from the Second Book and gave the meaning of what they read satisfactorily. Their dictation was good.

The fourth class read in the second part of the Second Book, and readily answered questions put on the passages selected. They have made a beginning in the simple rules of arithmetic. They did well in simple addition; about half the number failed in subtraction and multiplication.

In the highest class there were four boys who read to me the account of the second messenger from the Akhwān us Safa, and explained it very well. Their writing to dictation was very good, and their knowledge of the elements of grammar fair. They answered freely the questions put on those parts of the small geography which they had read. They did well in the four simple and compound rules of arithmetic.

The teacher of this school seems a man of great energy and fair ability. He has a good command over the boys and teaches with vigour. The school was in good order, and has I think done exceedingly well.

In each of the schools it would be a great improvement if the teacher were to give more time to the middle classes and not so much to the few boys in the highest. If a second teacher could be employed for the lowest class it would be well.

In both schools copies of the Madras First and Second school-books are needed, it seems they cannot be got in Bellary. A map of India and an alphabet sheet would be a great help.

*Proceedings of the Madras Government, Financial Department,
24th March 1876.*

No. 128. ORDER THEREON, 24th March 1876, No. 562.

The annexed abstract shows the receipts and charges of the Bellary Municipality for 1874-75 as compared with the estimates for the year:—

RECEIPTS.			CHARGES.		
	Estimate.	Actuals.		Estimate.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward...	...	3,627	GRANT I.		
Assignments by Government:			New Works—		
(a) Surplus Pound Fund..	...	106	Communications ...	500	...
(b) Maintenance of Cantonment Roads.	4,710	4,660	Educational ...	...	...
Rates on Houses ...	20,000	20,041	Sanitary and Miscellaneous	6,600	10,704
Taxes on Arts ...	...	291	Repairs—		
Taxes on Vehicles ...	9,000	7,845	Communications ...	8,000	8,059
Registration of Carts ...	1,300	983	Educational ...	...	...
Tolls ...	19,000	19,108	Sanitary and Miscellaneous	500	856
Fees ...	50	126	Establishment ...	3,230	3,097
Fines ...	2,000	824	Tools and Plant and Contingencies	200	137
School Fees ...	...	93	GRANT II.		
Endowments, &c. ...	2,790	723	Municipal Schools ...	...	386
Contribution from Local Funds	1,300	1,300	Saler-Grants ...	1,400	601
Miscellaneous ...	4,910	3,685	Its Grants ...	1,000	426
			Contribution to Local Funds		
			for Inspection ...	200	200
			Miscellaneous ...	100	30
			GRANT III.		
			Hospitals and Dispensaries	4,000	4,999
			Vaccination ...	800	622
			Registration of Births		
			and Deaths ...	370	431
			Conservancy ...	22,060	20,054
			GRANT IV.		
			Lighting ...	4,060	3,039
			Markets ...	300	116
			Choultries ...	40	36
			Watering trees, &c. ...	2,600	2,455
			Travellers' Bungalow ...	300	173
			GRANT V.		
			Office Establishment, &c. ...	5,420	4,668
			Miscellaneous ...	200	200
			Refunds ...	100	10
			Balance ...	3,080	2,093
Total ...	65,060	63,392	Total ...	65,060	63,392

2. The Vice-President has correctly prepared the estimates for the year. The opening balance of Rupees 3,626-14-5 is said to include a sum of Rupees 2,313 voluntarily subscribed for a new Town School and held in trust by the Commis-

sioners. The amount should be shown in the Deposit Account and not brought on the Municipal books till after the institution in question has actually come under the management of the Commissioners. Some information should have been afforded as to the nature and objects of the institution.

3. The House-tax realized Rupees 20,041 against Rupees 17,624 in 1873-74 the increase being due to a revision of the assessment. It appears that the collection of this tax was satisfactory, no uncollected balance being outstanding at the close of the year. The Tax on Arts, &c., was abolished during the year under review and the small collection made under that head was on account of arrears of former years. The decrease under Tax on Vehicles and Registration of Carts is ascribed to an erroneous over-estimate. The Miscellaneous receipts although greater than those for 1873-74 are less than the estimate by Rupees 1,245, owing chiefly to the rents of the markets having gone down in consequence of the adverse decision of the Courts regarding the Municipal monopoly. The total receipts aggregated Rupees 63,392, and the total charges Rupees 61,299, leaving an unutilized balance at the close of the year of Rupees 2,093, which is less than the Trust deposit in the Commissioners' hands, and calls for explanation, as unless the school-building is in progress, which would not seem to be the case, no expenditure being noted on New Works under Educational, it would appear that Trust moneys are being applied to general purposes.

4. The expenditure of Rupees 10,704 on New Works is represented by the outlay on the new tank and the new market. The former is intended as a feeder to the large tank on which to a considerable extent the water supply of the town depends, and is nearly completed. The latter is reported to have been completed before the close of the year.

5. The repair of roads appears to have been well-attended to, the entire allotment of Rupees 8,000 having been expended. The expenditure under Repairs, Sanitary and Miscellaneous, was incurred in repairing the various Municipal buildings such as Municipal office, slaughter-sheds, latrines, Dispensary buildings, &c. The cost of repairing the Dispensary building which amounts to Rupees 230 should have been shown in column 10 of Statement A.

6. The Educational charges amounted to Rupees 1,643 against an estimate of Rupees 2,700. Two Mahomedan Schools were opened during the year, and the management undertaken by the Commissioners. The report of the Rev. Mr. Lewis regarding them is satisfactory. The Salary and Result grants were paid to the full extent claimed; but the charges under these heads did not amount to half of what was originally estimated. The Vice-President anticipates better results during the current year as the Inspecting Staff of the Local Fund Board has been strengthened.

7. The increase in the Hospital charges is due to the purchase of a house for the branch dispensary and of a supply of medicine. The charges for vaccination and those connected with the registration of births and deaths were less than the amounts estimated. The Conservancy charges were nearly 2,000 Rupees less than the estimate, owing to the introduction of certain economic measures. The charges for lighting were less than the estimate by Rupees 1,021; it appears that a supply of Kerosene oil was obtained on somewhat favorable terms from Bombay.

The decrease in the cost of office establishment is owing to certain reductions particularly in the pay of the Head Clerk.

8. The attention of the President and Vice-President is called to the remarks of the Auditor in paragraphs 5 to 9 of the Auditor's report pointing out irregularities in connexion with the vouchers and discrepancies between bills and registers. The President does not allude to this in the report.

9. The Dispensary is reported to have worked satisfactorily during the year. The season was not a healthy one, fever and small-pox having been prevalent. There appears to have been a large increase in the number of patients treated during the year, as per the figures in the margin. Satisfactory progress does not appear to have been made in vaccination, only 1,394 having been vaccinated against 1,500 in the previous year. The charges amount to 2 Annas 2 Pies for each case. The registration of births and deaths appear to have been carefully attended to. The Government congratulate the Commissioners on the measure of success which has attended their administration of the Act.

(True Extract.)

Handwritten signature
Chief Commissioner

To the President of the Municipal Commissions, Bellary.

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

Exd. J. Wright.

DEPARTMENT

G.O. No.
B.P. No.

Press
Mis.

Revenue Sep

No 11/10

Obbl. of 118763 *EXADRE*

FINANCIAL. ✓

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS.

dt., dc., de
Belany.

Dated March, 24th.

Issued

ap 16

Recd.

" - 6

End.

G.O., 24th March 1876, No. 563.

de Mue

MARCHE

Nos. 127-128.

Municipal Report—Orders passed by the
report on the working of the Belany Municipality
for 1874-75.

18847

Adopted

G.O. 1876