No. 50. Read the following letter from the President of the Municipal Commission, Nellore, to the Chief Secretary to Government, Fort St. George, dated Nelaballi, 22nd July 1872, No. 62:—

I have the honour to submit the annual report of the Commissioners for the town of Nellore for the past year together with the statement called for in G. O., Financial Department, dated 4th May 1872, No. 627.

2. Nellore is the only Municipality in the district.

3. That very material benefits are derived from the institution by the inhabitants of the town and suburbs of Nellore is, in my opinion, unquestionable.

4. There are a thorough system of conservancy and twenty-eight miles of road, most of which has been much improved, and all of which is maintained in good order.

5. These two items, including latrines, drains, &c., consume the bulk of the income.

6. We have now started a system of Municipal elementary schools which promises to be effective and popular, and we are lighting the town. We have built an excellent slaughter-house, which has been in use for some years. Two important projects, viz., the laying down water throughout the town proper from the Nellore Tank and a market are still lying over from want of funds.

7. There is no doubt the people appreciate having their streets swept, rubbish and night-soil carried away regularly, roads and streets made pleasant to drive and walk along, avenue trees planted, water-pandals opened in hot weather, &c., &c.; but much as they may appreciate these comforts they do not like paying special taxes for them, and if they were polled to-morrow on the question of the continuance of these comforts *cum* Municipal taxation or the total abolition of the institution, they would vote almost to a man for the latter, regardless of all present and prospective comforts.

8. Even if the vote were confined to the native Commissioners themselves my profound conviction is that the institution would be condemned by a large majority.

9. There are no limits to the discomfort and dirt most natives would rather encounter than be specially taxed by Government for the purpose of getting rid of them.

10. If it be objected that it is not the Government who tax them but they themselves who, through their representatives, tax themselves and spend their own money on their own comforts, I would reply that even if this were the fact, which it is not, the people of these parts would be incapable of regarding it in that light. What they pay compulsorily they pay to the power of the "Sircar," and that is enough for them.

11. As a matter of fact the Commissioners are in no sense representatives of any section of the rate-payers, and if the post was swept away to-morrow the people would never think of regarding the circumstance as an infringement of any right of theirs nor regret it. The Collector and the office would still represent the "Sircar," and that is all that concerns the people.

12. When the subordinate officials of the Municipality are meddlesome, oppressive, and corrupt, as is not unfrequently the case, the institution is hated as a curse. When these are happily kept in check by a stern President or Vice-President then the people are comparatively happy, and only regard the institution as a bore to be endured without any violent feeling of resentment, but always to be got rid of if possible, any benefits notwithstanding.

13. If the people were ever to calculate on any aid that their so-called representatives—the Commissioners—might give to the President or Vice-President by dragging to light the oppressions and tricks practised upon them by Nuisance Inspectors, &c., they would, indeed, lean upon a broken reed. I do not mean to say that if the President finds out these things for himself they will not then admit their knowledge of them and condemn them in speech; but, if he be a new-comer or is apparently ignorant that the people are being fleeced and the public money embezzled by the Municipal servants, my experience is that the Commissioners—I refer to the native ones who knew everything that really goes on—will leave him in his ignorance. As for the European Commissioners, the worst subordinates are generally those whom they have the strongest faith in, and the cleansing of the Augean stable has to be effected in the teeth of all the opposition they can offer. The best safeguard the people have is the vestment in the President of the entire power of appointing and removing the Municipal servants.

Annual Report of the Municipal Commissioners for the Town of Nellore during the year 1871-72.

The past year has been as favourable as those preceding; but in reviewing the financial statements it must be borne in mind that the year was of eleven months' duration only, from 1st May 1871 to 31st March 1872, in accordance with Act No. III. of 1871.

2. Under the provisions of that Act, which came into force during the year, the Commissioners elected their Vice-President.

3. The number of Commissioners appointed for the year was twenty-three. Twenty three sittings were held, at which the average attendance was eleven.

4. The annual accounts are herewith submitted. From these it will be seen that the balance in hand on the 1st May 1871 was Rupees 654-11-9 and that the receipts from all sources, excluding deposits of security, amounted to Rupees 18,397-6-4, making with the balance a total of Rupees 19,052-2-1. Deducting the expenditure during the year, which amounted to Rupees 15,862-5-9, a balance of Rupees 3,189-12-4 remained at the credit of the Municipality on the 31st March 1872.

5. Of the whole receipts a sum of Rupees 2,265 was contribution received for the dispensaries, viz.:—

Rupees 1,710 for the pay of establishment, received under orders of Government as contribution from Local Funds; Rupees 500, contribution made by the Local Fund Board for the construction of a Dresser's house close to the dispensary premises; and Rupees 55, an old balance in the hands of the Zillah Surgeon of private contribution received for constructing compound wall to the dispensary.

6. The rest of the collections, viz., Rupees 16,132-6-4, formed the Municipal revenue for the year. The proceeds from rates and taxes formed the largest portion of this sum, viz., Rupees 14,402-5-6, or 87½ per cent. of the whole revenue.

7. Rate on Houses and Lands.—The demand assessed on houses and lands was Rupees 4,925-5-9 and Rupees 676-8-10, total Rupees 5,601-14-7, and the collections amounted to Rupees 5,486-3-7. The balance left outstanding was Rupees 115-11-0, of which Rupees 64-5-1 was remitted on appeal and Rupees 8-2-11 since collected, and the remaining Rupees 43-3-0 written off as irrecoverable.

8. There are more than 5000 houses in the town, and formerly 4000 of them were taxed; but under the new Act all houses below Rupees 6 rental have been exempted, and the total number of houses and shops taxed is 3033. They were assessed on a simple, though perhaps arbitrary, rate, which assumed that the rental of a house measuring forty square yard was Rupees 3 if thatched, Rupees 6 if tiled, and Rupees 7-8-0 if terraced. Shops were assessed at five, seven, or nine times the rate for a dwelling place, according to the locality of the bazaar. If a building were used as both shop and dwelling it was assumed that twelve square yards were shop and the rest dwelling-house. The tax was 7½ Rupees on the valuation thus ascertained; the average incidence was Rupees 1-9-0 on each house. Very few appeals were lodged against the tax. The Commissioners are revising the measurements during the current year. The lands assessed are puttah lands within the Municipal limits. The Government assessment is considered the rental.

9. Tax on Vehicles and Animals.—The tax on vehicles and animals yielded Rupees 1,952-8-4 during the year against Rupees 1,946 in that preceding. The ryots claimed exemption for their animals which were employed in agriculture. A Sub-Committee considered the point, and the Commissioners finally exempted all buffaloes from the tax. This was sanctioned in G. O., No. 1,871, dated 18th December 1871.

10. Tolls.—The receipts under this head amounted to Rupees 4,892-14-6 against Rupees 5,218-4-5 in the year 1870-71, which was a full year of twelve months. These tolls were levied at a cost of Rupees 712-4-0 by paid establishment, no reasonable offers having been made for a contract. The tolls contributed nearly one-third of the whole revenue. The tax is unpopular as the detention at a toll-gate is inconvenient to all, and the Commissioners are averse to raising the rates above what they are at present, viz., half the maximum. There is no real cause of complaint beyond the unavoidable inconvenience, and the tolls do not affect the traffic of the country except, of course, in the raising of the price of transit by the amount of toll due on the line. Though there may be a few irregularities, which are, however, seldom complained of, there is no oppression. This could only exist in more out-of-the-way localities.

11. Registration of Carts.—The receipts from this source were Rupees 1,532-5-4 against Rupees 821-4-0, the number of carts registered being 834 during 1871-72 and 822 in 1870-71. The increase is owing to the increased rate at which carts are charged under the present Act. The trade by carts seems to be very flourishing, and there is no complaint brought against the tax.

12. License Fees.—The next item of receipt is fees for licenses. The receipts from this source are small, being only Rupees 450-10-0, and include licenses for—

Dyeing-houses.
Oil-boiling houses.
Brick-kilns.
Tile- do.
Cart-stands.
Slaughter-house fees.
Petty receipts.

The following statement exhibits the extent to which trades have been brought under license as yet:—

Item.	No. of licenses.	Rate.	Amount.
		RS. A. P.	RS. A. P.
Dyeing-house	45	1 0 0	45 0 0
Oil-boiling house	95	1 0 0	95 0 0
Brick-kiln	10	8 0 0	80 0 0
Tile- do.	5	8 0 0	40 0 0
Cart-stands ... ... 1st Class.	1 | 6	50 0 0	132 1 4
2nd ,,	4	25 0 0	
1st ,,	1	5 0 0	
Slaughter-house fees	.....	.....	34 2 8
Petty receipts	.....	.....	24 6 0
Total...	.....	.....	450 10 0

Of the smaller items which form the other sources of revenue Rupees 802-10-8 are Government contribution. This is a payment received in arrears. For the year under report no contributions have been received, but the Commissioners have been in return freed from maintaining the Police.

13. Charges.—The charges for the year amounted to Rupees 15,862-5-9. Deducting the sums paid for dispensary from contributions received, viz., Rupees 1,830, the charges appertaining to Municipal objects amount to Rupees 14,032-5-9. The expenditure is exhibited as follows :—

	RS. A. P.	RS. A. P.
Communications—		
New works	1,522 2 9	
Repairs	2,497 6 5	
		4,019 9 2
Sanitary works:—		
New works...	555 14 0	
Repairs	123 12 9	
		679 10 9
Establishments, &c.—		
Educational		500 0 0
Conservancy		4,010 0 5
Vaccination		144 12 6
Registration of Births and Deaths		320 0 0
Avenues		900 0 0
Miscellaneous		322 12 11
Office, &c.		3,135 8 0
Total...		14,032 5 9

Under "Communications" there exists now a length of twenty-eight miles of road in this Municipality. The cost incurred during the year was on account of their maintenance and improvement and providing certain streets with laterite drains. The sanitary works consist of latrines, dust-boxes, and tannah stations. Two latrines were added in addition to thirteen which had already existed. The lower orders of the people use them, while the better-to-do classes look upon them with abhorrence.

14. Conservancy.—The special department of sweepers and scavengers has been working as usual in cleansing the streets and drains, and the people fully appreciate the advantages arising from this process of sanitation.

15. Festivals.—The festivals of note in the town are those of Runganayacoolapet and Mulapet. The usual sanitary precautions were adopted—additional temporary latrines, springs

Proceedings of the Madras Government, Financial Department,
9th September 1872.

of water opened in the bed of the river, and streets watered. Due medical supervision was also secured. The festivals went off well, and there were no cases of disease.

16. Census.—During the year the Commissioners, under the orders of Government, took the census of the town at a cost of Rupees 156-2-10. The population has been found to amount to 30,252 souls against 22,851 in the former census. The rate of increase has apparently been thirty per cent. during the five years, or six per cent. each year. At this rate the population would double itself in sixteen years ; but the former census was probably very defective and not to be relied upon, and the progress of population has been, and probably is, much slower. A portion of the increase may, however, be attributed to the increased trade of the town, which has induced immigration from without. According to returns prepared the number of births and deaths during the four years was 582 and 1174, respectively. By adding and deducting these quantities from the recorded number of population in 1866 the result would give a population of 22,259. The Commissioners are confident, however, that the census of 1871 was as accurate as possible.

17. Registration.—The number of births registered during the year was 439 and the number of deaths 451, probably an incorrect return. Deaths are more easily ascertained than births. There are two Registrars employed.

18. Vaccination.—A violent type of small-pox which prevailed in the town and was fatal in many cases has made the people more willing to submit to vaccination. The number vaccinated was as follows:—

—	Total operations.	Results.				Total.
		Successful.	Unsuccessful.	Partial success.	Failure.	
In 1870-71	1,170	1,117	53	.....	.....	1,170
,, 1871-72	1,118	859	39	.....	220	1,118

19. Education.—The cost of education was incurred in paying results' grants and amounted to Rupees 500. The elementary schools in the Municipality were mostly pyal schools which were supported by results' grants. The sum awarded this year for the schools in the Municipality was Rupees 1,391-4-5, of which Rupees 500 were paid by the Municipality and the rest by the Local Fund Board. The Commissioners have lost confidence in the result system and have established their own schools, as already reported to Government.

20. Office Establishment.—The office establishment has been revised and works well. The cost is Rupees 96 per mensem. The accounts of the Municipality were audited by Mr. Plunkett, Deputy Collector, and his report is enclosed. He accepts the accuracy of the accounts ; but animadverts on certain omissions and failures in the office in preparing registers and accounts. The accounts of the department have been assimilated in principle to those kept in the Revenue Department, and a better system of check and control is being introduced. It will be found from the Auditor's report that some small sums failed to be brought to credit in the accounts. On this point the Commissioners observe that this occurred during the time of the late Manager, who was not sufficiently careful in supervising the office and who is no longer in their employment. The Commissioners have resolved to act on the recommendation of Mr. Plunkett in preparing alphabetical registers of tax-payers under the several items.

21. The Commissioners may observe that the season was generally healthy and the people were free from disease except small-pox, which committed dreadful ravages for some months. Prices of grain rose somewhat above the low rates to which they had fallen towards the end of

the previous year. There has been no lack of employment for the labouring classes. No opposition was experienced in giving effect to the provisions of the Act, and the Commissioners are glad to state that the people do appreciate the results of the Municipal operations.

22. The dispensaries have been taken charge of by the Municipality during the current year; but in the year under report, as a preliminary to formal transfer, the Commissioners accepted the contributions offered by the Local Fund Board for those institutions. A copy of the Zillah Surgeon's report on the operations of the dispensaries is enclosed, together with the statement required in G. O., No. 627, dated 4th May 1872.

(Signed) A. NARRAIN RAO,
Vice-President.

From C. E. PLUNKETT, Esq., Auditor of the Municipal Accounts, to the President of the Municipal Commission, Nellore, dated Nellore, 22nd May 1872

Having, in pursuance of my election as Auditor of the accounts of the Nellore Municipal Funds for the year 1871-72, this day concluded my task, I have the pleasure to submit for your information the following report.

2. The books and accounts which came under my examination were the following :—

1. A Daily Cash Book of Receipts up to January 1872 inclusive.
2. An Abstract Cash Book, or posting from the Daily Book for indefinite periods of four, five, seven, and ten days, at the pleasure of the late Manager of the office, Mr. Williams.
3. A Monthly Abstract of Receipts and Disbursements, or an Account Current.
4. Postings Sheets, monthly.
5. Demand, Collection, and Balance Statements, monthly and annual.
6. Progress Reports of works.
7. A new form of Cash Book for February and March 1872 with separate Books of postings for Receipts and Disbursements under all heads after the form of a Day Book.
8. A file of vouchers for charges incurred.
9. A book of remittances sent to the Collector's Treasury.
10. A book of all Cheques drawn on do.
11. An Account Current of Receipts and Disbursements from Municipal Funds kept in the Collector's Treasury under the orders of the Treasury Deputy Collector.
12. House Register.
13. Land do.
14. Register of Animals and Vehicles.
15. Cart Register.
16. Miscellaneous License Register.
17. Appeal Petition and Miscellaneous Register.

3. Owing to the change introduced by the Municipal Act III. of 1871 in regard to dates the transactions of the year 1871-72, to which my audit has been directed, embrace the period from 1st May 1871 to 31st March 1872, or for eleven months only.

4. During this period many changes for the better upon the report of the Auditor last year and upon his nomination as Vice-President in January last have been introduced, not only in the forms of the accounts, but also in the method of keeping them. Further changes have been carried on since the close of the year or since 31st March last; but, in my opinion, there appears to be still room for improvement both in system and form, and I would here beg to suggest that the method of keeping the accounts of the Municipality be assimilated as closely as possible with the system in force in the Collector's office. The cash chittah ought to represent only the daily transactions in hard cash of all moneys that pass through the Municipal office, and a daily balance should be struck. A day book with printed headings should be kept for receipts and disbursements

Proceedings of the Madras Government, Financial Department,
9th September 1872.

separately, as is done in the Collector's Account Department, and in it should be shown all transactions appertaining to the Municipality and a daily balance be struck. At the end of each month these sheets should be totalled up and a comparison instituted with the account kept in the Treasury under the orders of the Treasury Deputy Collector and if found to be correct the sheets should be initialled by the Collector's Cash-keeper or Treasurer and the Managing Clerk of the Municipal office, signed by the President or Vice-President, as the case may be, and the sheets should then be recorded.

5. In illustration of the difference to be maintained between the day book and the cash chittah, in which latter only the money transactions in hard coin of the Municipal office, as I said before, are to be shown, I may instance road cess, pound collections, and such like miscellaneous items. These are remitted by the Nellore Tahsildar to the Collector's Treasury, where they are duly credited to Municipal fund and shown in favour of the balance appertaining to those Funds. The money never actually passes through the Municipal office though made use of by it, and, as such, it ought to appear only in the day book and not in the cash chittah of the office.

6. So, likewise in the matter of payments, several disbursements are made simply by cheque drawn on the Collector's Treasury. These again ought to appear only in the day book and not in the Municipal office cash chittah.

7. A system of this kind will, I submit, place the accounts on a more certain footing and admit of the easier detection of errors and irregularities than is now practicable under the present management.

NOTE.—I beg to explain here that my remarks are based on the examination of the accounts for the last Official year, and that since writing this report I have learnt from the Vice-President, who is also the Deputy Collector in charge of the Treasury at Nellore, that changes such as those I have now advocated in paragraphs 4, 5, and 6 have for the most part been already introduced, and that an assimilation of the method of keeping the accounts in the Municipal office with the system in the Collector's office has been undertaken since the commencement of the current year or since 1st April last, *i. e.*, in the period subsequent to that to which this report from me relates.

8. The opening balance of the year under review was Rupees 654-11-9. It was at first noted as Rupees 917-11-6; but the cash book was subsequently altered and a deduction made of Rupees 262-15-9. This item of Rupees 262-15-9 was struck off from the balance upon the report of the Auditor last year, and it is the sum regarding which explanation was called for by Government in their Orders noted in the margin. It does not appear that final orders have been received in respect to this item; but it seems to have been rightly struck off from the opening balance, inasmuch as it was received in June 1871 and is included in the collections of that month.

Paragraph 2, G. O., 21st August 1871, No. 1291, Public Department.
Paragraph 2, G. O., 21st November 1871, No. 1735, Public Department.

9. The receipts for the year from all sources aggregated to Rupees 18,397-6-4, which with the opening balance of Rupees 654-11-9 made the total available assets Rupees 19,052-2-1, as set forth in detail in the accompanying Statement I., Revenues and Receipts. The following is a brief abstract of the receipts:—

			RS. A. P.
Opening balance			654 11 9
RECEIPTS.			
Taxes under the Act—			
Arrears of previous year	232 12 0		
Current collections	14,169 9 6		
			14,402 5 6
Dispensaries and Hospitals			2,265 0 0
Government contribution in arrears for 1870-71			802 10 8
Other sources			927 6 2
Total ...			19,052 2 1

10. Under "Expenditure," as shown in the accompanying Statement II., the aggregate under all heads amount to Rupees 15,862-5-9, as follows :—

	RS.	A.	P.
On account of works as particularized in detail in Statement A.	4,819	3	11
Detail of Municipal establishments, as shown in Statement B.	6,693	13	5
Grants to schools	500	0	0
Dispensaries and Hospitals	1,710	0	0
Planting avenues	900	0	0
Office contingencies of the several establishments	533	9	1
Office rent and furniture	178	14	5
Charges connected with the Census lately made	322	12	11
Other items	204	0	0
Total ...	15,862	5	9

11. The balance at the close of the year was thus Rupees 3,189-12-4 from the actual available assets of the year.

12. Under the head of "Deposits," however, a sum of Rupees 842-8-0 was received by the Municipality in March 1872 from the toll renters in advance as security for their rent for the current Official year 1872-73. This item properly appertains to the assets of the current year; but the money having been received prior to the close of 1871-72 it has been included in the collections for the month of March last, and has so tended to raise the cash balance of the Municipality at the close of the year, as per office cash book, to Rupees 4,032-4-4.

13. In the details there are several errors, in many cases clerical and the result of miscalculation. The cash balance through the chittah is thus for several consecutive days altered. The obvious impropriety of such corrections and the amount of distrust in the accounts they are likely to create it is unnecessary for me to dwell upon.

14. In the "Expenditure" the cash book shows Rupees 107-15-8 to have been disbursed on account of refunds between the 22nd and 27th May. There is a detailed statement forthcoming under the signature of the Vice-President showing the names of the parties and the amounts to be refunded to each. In support of the payment there are six receipts, dated May 17th, June 5th and 19th, July 21st and 29th, and September 26th, acknowledging altogether the return of Rupees 95-9-1. There are no vouchers for the difference of Rupees 12-6-7 between this amount and the debit in the cash book. I would here beg to draw attention to the dates of the vouchers and the date of the debit in the cash book—one shows the full amount to have been paid between the 22nd and 27th May, while the receipts of the parties show that the money was not actually disbursed to them till a very long while afterwards. It is explained that when debited in the cash book the whole amount was taken away and retained by the late Manager, Mr. Williams, in his own possession and paid to the parties as they appeared for the purpose. If this be so it must be presumed that the balance of Rupees 12-6-7, for which no receipts are forthcoming, must either have been made away with by Mr. Williams, because the parties never came forward to receive their dues, or that, the parties having come forward and been duly paid, no receipts were taken from them.

15. Likewise, for a refund of Rupees 2-11-11 debited in the cash book between the 1st and 9th September, there is one voucher forthcoming, dated 14th September, acknowledging payment of Rupees 1-9-3 only. The remaining Rupees 1-2-8, like the balance of Rupees 12 and odd noted in the foregoing paragraph, is similarly unaccounted for. These deficiencies are the result of the system followed, and will no doubt be put a stop to if the suggestions that the cash book is to represent daily the *bona fide* cash transactions of each day alone, and nothing besides, is carried out.

16. In the matter of the contingent charges again no sufficient check or voucher for several minor items appears to have been adopted. There is a monthly debit for postage stamps aggregating for the eleven months of the year under audit Rupees 4-5-6 ; but besides the mere inclusion of these items under the signature of the Manager in the monthly office contingent bills there is no record to show how these stamps have been appropriated unless we turn to the office file of the drafts of letters sent out. Even then no proper check can be made, as the weight of the letter, not its contents or length, is the item requisite in order to determine the postage paid thereon. In February and March the newly-appointed Managing Clerk has endeavoured to keep an account of postage labels used by him, specifying dates and the parties to whom letters were sent by post, &c.; but even here the most important particular, the weight, is not specified, and it is not possible to tell whether correct charges have been made. I would, therefore, suggest that similar returns be kept in regard to the use of the postage stamps in the Municipal office as are kept in all Government offices for the receipt and expenditure of service postage labels.

Proceedings of the Madras Government, Financial Department,
9th September 1872.

17. Charges for oil for toll-houses, twine, gum, chalk, ink, &c., &c., and similar minor items are likewise not supported by any other voucher than their mere entry under the signature of the Manager in the monthly office contingent bills. At the end of the year, however, a change in this respect has been made, and a permanent advance of 4 Rupees is now placed with the Managing Clerk of the office for the purchase of minor articles of the nature specified. This permanent advance is a floating sum, which the Managing Clerk retains with him and at the close of each month adjusts by reimbursing himself on a bill passed by the Vice-President for all charges incurred by him in the month. This is a decided improvement, and is like the system followed for contingent charges of a similar nature in the Revenue Department.

18. In the contingent bill for September, paid in October, there is an item of 7 Rupees and 5 Annas on account of "law charges." There is no voucher nor clue as to the particulars of this item, or why, and on whose authority, it was incurred. In October's bill, paid in November, there is an item of 1 Rupee for stamp papers said to have been bought for drawing up Mr. Roserowe's agreement. This is an item which it seems to me Mr. Roserowe should himself have paid for, and that it has been erroneously charged to the Municipality. No stamped receipts were taken from Mr. Williams for the twenty days, pay for December and the gratuity of 100 Rupees disbursed to him. There is no receipt also in the office for a debit of 50 Rupees shown by the cash book to have been paid between the 29th and 31st January for repairing the Civil Dispensary boundary wall.

19. Part of the premises occupied by the Municipal office having been let to others, a change has also been made since December in regard to the charges debited as office rent and the amount credited as receipts from the sub-tenant. Prior to December it was the practice to debit in the Municipal accounts the full rent paid for the entire premises to the landlord and credit on the Receipts side the amount obtained by the Municipality from the sub-tenant. Since December, however, this practice, while continued in the cash book and daily postings, has been dropped in the preparation of the monthly accounts current, in which the net charge, *i. e.*, not the full rent paid for the entire premises but only the portion of it actually borne by the Municipality after deducting the sum received from the sub-tenant, is alone shown. The result of this change has been to make the receipts and disbursements as per monthly accounts current to differ from the receipts and disbursements as per cash book and monthly posting sheets. The balances, however, in both cases correspond. The reason for the change is said to be to prevent the charges on account of office rent as shown by the accounts current from exceeding the Budget sanction under this head.

20. As regards the collection of arrears—

1*st*.—Under the head of "House-tax" the arrears of 1870-71 are shown by an examination of the registers to have been Rupees 37-2-3. In the Demand, Collection, and Balance Statement* for that year, prepared by the ex-Manager, Mr. Williams, and countersigned by the Vice-President, these arrears are set down at Rupees 38-9-1. The difference to Rupees 1-6-10 is inexplicable and cannot be traced, although the present Managing Clerk has been at pains to do so. Rupees 37-2-3 has been, there-

* Dated 29th April 1872.

fore, accepted as the correct amount, and it is so entered in Column 2 of the accompanying Demand, Collection, and Balance Statement of arrears.

2nd.—Under other items also the arrears for 1870-71, as shown in the Demand, Collection, and Balance Statement above referred to, dated 29th April 1871, are different from the actual collections on this account as received in 1871-72. The differences are noted below, and the collections have accordingly been accepted as the correct arrears in preparing the annual Demand, Collection, and Balance Statement for 1871-72 :—

Items.	Arrears of the year as given in the annual statement for 1870-71 dated 29th April 1871.	Arrears of 1870-71 as brought forward in the annual Demand, Collection, and Balance Statement for 1871-72 dated 20th April 1872.
	RS. A. P.	RS. A. P.
House-tax...	38 9 1	37 2 3
Land-tax	6 15 7	6 15 7
Tolls	330 0 0	330 0 0
Fines and penalties	24 5 3	63 14 0
Sale of trees and rubbish	.....	30 0 0
Road cess	138 0 0	138 0 0
Pound collections	4 4 0	30 10 0
Distraining fees	7 4 0	.....
Government contribution	860 0 0	802 10 8
Refunds by Police	.....	262 15 9
Advances recoverable	.....	237 7 10
Total...	1,409 5 11	1,939 12 1

21. As regards current receipts, or receipts for 1871-72 itself, I observe the following errors :—

1. In the cart register for the second half-year ending 31st March 1872, Nos. 55 and 56, Metta Rungaya is shown to have registered two carts on the 2nd November 1871 and paid Rupees 3-5-4 on this account. This sum has, however, never been brought to credit in the chittah. No one is able to account for the omission or explain what has become of the money.

2. In the account current for September the collections for animals and vehicles (Section 64) and for registering carts (Section 74) is entered at Rupees 7-8-0 and Rupees 12, respectively. According to the detailed registers and cash chittah, however, the actual collections of the month were (Section 64) Rupees 5-8-0 and (Section 74) Rupees 14. Rupees 2 of the latter item have thus been erroneously included in the account current under the former.

3. The total collections as per cash chittah and monthly accounts for animals and vehicles (Section 64) is Rupees 1,952-8-4. If we take up the detailed register, however, and total up the number of animals and carriages of all kinds as shown by that register as licensed during the year, the receipts ought to have been only Rupees 1,911-7-4, or Rupees 41-1-0 less than the amount actually collected. The detailed register has, however, been most carelessly drawn up, and is perfectly valueless for the purposes of check. No dependence whatever can be placed on it as I will presently show, and, in the absence of any reliable source for checking the accuracy of the figures, the only alternative left is to accept them as per cash chittah and accounts current to be from the fact of the collection itself *ipso facto* true and correct.

22. Here are some of the discrepancies found in the detailed animal register :—

1. The daily chittah of collections shows Dr. Lloyd (No. 40) to have paid Rupees 16-4-0 on the 2nd November and Rupees 15-6-8 on the 6th November on account of animals and vehicles. In the register only the latter item is shown, no mention whatever being made of the former.

Proceedings of the Madras Government, Financial Department,
9th September 1872.

2. By the chittah, Mr. J. Smith, of Nabobpet, is shown to have paid 13 Rupees and 12 Annas on the 2nd November 1871 ; but he is altogether left out in the detailed register.

3. Mr. McCarthy is shown to have paid by both detailed register and cash chittah Rupees 13-8-0 on the 30th October 1871 ; but the animals, &c., licensed are specified to be one horse and one four-wheeled carriage drawn by one horse, for which the fees are correctly 9 Rupees, so tha if the details given in the register are to be accepted as correct Mr. McCarthy paid Rs. 4-8-0 more than he was actually liable to. On my calling for the return furnished under the Act by Mr. McCarthy under his own signature it was stated not to be forthcoming.

4. Mr. Roserowe is shown by the chittah and register to have paid 8 Rupees on the 9th November 1871 for a two-wheeled bullock coach, a horse, and two bullocks. The correct amount due for these is 8 Rupees and 8 Annas, so that either Mr. Roserowe paid 8 Annas short or the details of the animals, &c., for which he took out licenses is incorrectly given in the register.

5. Mr. Green is shown by the chittah to have paid on 2nd and 3rd November each day Rupees 7-14-6; the detailed register gives Mr. Green credit only for one payment on the 3rd of Rupees 7-14-6. The correct amount due by Mr. Green was Rupees 7-14-8.

6. Kanchi Balajirow is shown by the register to have taken out a license for one bullock only, whereas by the cash chittah and the return filed under his own signature he took out a license for two bullocks.

7. P. Venkatasubiah is shown by the register to have taken out licenses for one pony and one bullock; but the cash chittah and his own return show that he only applied for and paid for a license for one pony.

8. Kona Vurdiah applied for and paid for a license for one bullock only; but the register gives the details for him as one pony and one bullock.

9. Venganna, No. 483, is shown by the register to have taken out a license for two bullocks on the 20th December 1871 and to have paid 13 Annas and 4 Pies for the purpose. In the chittah credit is given on this account for 3 Annas and 4 Pies only, or a deficiency of 10 Annas. It was originally entered correctly at 13 Annas and 4 Pies; but was subsequently altered in red ink to 3 Annas and 4 Pies. Both the original entry and alteration are made by the 2nd Clerk of the Municipal office, M. Raghavulu, and he is unable to explain why the alteration was made or what has become of the deficient 10 Annas.

23. The above are by no means the *only* or *all* the errors and discrepancies I have found between the detailed register of animals and vehicles and the credits on this account as per cash chittah, &c. They are, however, some of the chief, and I trust are sufficient to show how incorrectly the register has been drawn up and that no reliance can be placed on it, or that it is not possible to detect frauds or irregularities should any have been perpetrated. All the errors, however, have taken place prior to January, when the present Managing Clerk joined the office, and, as he desires that I should place on record that there has been nothing wrong in this register in January, February, and March, since his arrival, it is perhaps but due to him that I ought to bear testimony to the fact, and I have the pleasure accordingly to hereby do so.

24. The accompanying statement of Revenues and Receipts, Expenditure and Demand, Collection, and Balance Statements for arrears as well as for the year 1871-72 have been drawn up in accordance with the instructions conveyed in G. O., Public Department, dated 28th October 1871, No. 1646, for the preparation of the Budget estimates. They have been audited by me and found to be correct, and are sufficiently clear in themselves to render further remark from me superfluous.

25. I will, therefore, before concluding make one suggestion which occurs to me in connexion with the mode in which the several registers are now prepared. It is impossible, with the registers as now drawn up, to detect, by a simple examination of them, if any evasion of the law is being practised, or if any one has not taken out a license that by the Act he is required to do. In support of this statement I would point out that while in the first half-year 661 different persons

took out licenses under Section 64 for animals and vehicles, in the second half-year the number of such persons was only 561. It is not possible now by a cursory examination merely to detect the cause of this difference of 100 individuals in the two periods. To do so a careful comparison of names must be made and the register must be gone through in detail, and then inquiry will have to be set on foot as to whether any one whose name is not in the second half-year's list has evaded the law or the casualty is from ordinary and natural causes. Again, in the registration of carts under Section 74 the number for the first half-year was 427 and for the second only 409. The reduction of eighteen carts in the latter period cannot be explained. To remedy this state of things I beg to suggest that a nominal roll of all persons liable under each section of the Act be maintained. The Municipality is not now a novelty; it is of some seven years' standing, and it cannot be a matter of difficulty at present, in a comparatively unimportant town like this, to draw out a tolerably accurate nominal list of the persons liable under the Act. A separate list being maintained for each section, and all payments being duly noted in it, it will always be practicable by a mere glance thereat to detect who has, and who has not, paid his taxes. Changes there will be no doubt; but new-comers can be added at the foot of the list, while all casualties of whatever nature might be duly recorded in the column of Remarks. An alphabetical arrangement of the names will facilitate reference.

26. I cannot close this report without recording the assistance I have received from T. Ethirajulu Pillay, the present Managing Clerk of the Municipal office. He had previous to my beginning my task as Auditor made a careful check of all the various accounts and registers, &c., and he has been of great help to me in detecting errors and tracing discrepancies which the generally confused state of the accounts and the want of information respecting them would have otherwise rendered much more tedious and difficult than it even now has been.

27. The balance at credit of the Municipal funds at the close of the year 1871-72, as shown by the account of receipts and disbursements kept in the Collector's Treasury under the orders of the Treasury Deputy Collector, is less than the balance as shown by the cash book kept by the Managing Clerk of the Municipal office. The difference is owing to the former account having been closed up to the 26th March only, while the Municipal office cash book was kept open to the last day of the month. The balance shown by the latter is, therefore, the true and correct amount, and is shown above in paragraph 12.

No. 51. ORDER THEREON, 9th September 1872, No. 1193.

The accounts received with the above report show that the receipts of the Municipality of Nellore during 1871-72 amounted to Rupees 19,052-2-1 including the balance on hand at the beginning of the year. This balance is entered in the accounts at Rupees 654-11-9, while in G. O. dated 21st August 1871, No. 1291, it is shown as Rupees 504-4-9. The discrepancy apparently arises from a sum of Rupees 150-7-0 shown in last year's report as a balance in the Municipal chest and entered in the G. O. under the head of "Advances recoverable and unadjusted" having been added to the latter amount. The Municipality should either have accepted the balance shown in the G. O. above quoted or have given their reasons for not doing so.

2. Credit is also taken in the accounts for a sum of Rupees 262-5-9 as "refund by Police." In paragraph 2 of G. O. dated 21st November 1871, No. 1735, information was called for as to the necessity of making this refund; but no explanation has yet been received.

3. The aggregate receipts exceed the Budget estimate by Rupees 2,200, chiefly owing to the Local Fund contribution not having been included in the estimate. The collections on account of the various taxes and the miscellaneous receipts are shown in the margin.

	Rs.
Receipts—	
Rate on houses, lands, &c.	5,384
Tax on vehicles	1,952
Registration of carts	1,532
Tolls	4,893
Fees	416
Miscellaneous receipts	4,875
	19,052
Charges—	
Grant I.—	
New works	2,148
Repairs	2,671
Grant II.—	
Result grants	500
Grant III.—	
Hospitals and Dispensaries	1,710
Vaccination	145
Registration of births and deaths	320
Conservancy	4,010
Grant IV.—	
Watering streets, &c.	900
Miscellaneous	323
Grant V—	
Establishment	1,800
Miscellaneous	1,335
Total	15,862
Balance	3,190

4. In Statement IV. the house and land tax collections are shown at Rupees 5,486, which is in excess of the amount entered in Statement I. This should be explained.

5. Rupees 15,862 were expended during the year, and a balance of Rupees 3,190 was in hand at its close. Statement II-A does not give the details for which it was intended, and in Statement II-B the particulars under Grant III. are omitted. The new works executed during the year consist of laterite drains and other improvements to the streets, and a few latrines.

6. The accounts of the year appear to have been audited with great care by the Deputy Collector, Mr. Plunkett, who has in his report pointed out many faults in the system on which the accounts of the Municipality were kept. The Government are glad to learn that the reforms suggested by the Auditor have already been introduced, and trust that the report on the state of the accounts will in future be more favourable.

7. The cash chittah and day book should be scrutinized and countersigned by the Vice-President as often as he can conveniently arrange to do so, and that officer might also be requested to undertake the duty of personally supervising cash payments to parties other than those on the Municipality establishment.

8. The Demand, Collection, and Balance Statement shows a very satisfactory state of affairs; but it is to be observed that, from the Auditor's account of the way in which the assessment registers have been kept, it is doubtful how far the results shown can be accepted as correct.

9. The dispensary and its branch are reported to have worked well during the year. Three hundred and three in-patients and 10,397 out-patients were treated in them. The financial condition of these institutions is also satisfactory, there being upwards of 10,000 Rupees at their credit. A severe type of small-pox prevailed during a portion of the year and is said to have made the people more willing to submit to vaccination, which does not, however, appear to have worked so successfully as in the previous year.

10. The registers of births and deaths do not appear to be kept correctly, as they go to show that during the year under report the deaths exceeded the births

by twelve. As is remarked in the report, deaths are more easily ascertained than births.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commission, Nellore.
,, Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Inspector-General of Police.
,, do. Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Board, Nellore.

Exd. A. S. Rodgers.

Govt. of 1872 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Nellore,
&c., &c., &c.

Dated September, 9th.

Head.

Encl.

G. O., 9th September 1872, No. 1193.

SEPTEMBER.

Nos. 50-51.

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

Annual Report of the Municipal Commissioners for the Town of Nellore during the year 1871-72.

The past year has been as favourable as those preceding, but in reviewing the financial statements it must be borne in mind that the year was of eleven Months duration only, from 1st May 1871 to 31st March 1872, in accordance with Act No. III of 1871.

2. Under the provisions of that Act which came into force during the year, the Commissioners elected their Vice President.

3. The number of Commissioners appointed for the year was 23. Twenty three Sittings were held, at which the average attendance was eleven.

4 The Annual Accounts are herewith submitted. From these it will be seen that the balance in hand on the 1st May 1871 was Rupees 654-11-9 and that the receipts

receipts from all sources, excluding deposits of Security amounted to Rupees 18,397-6-4 making with the balance a total of Rupees 19052-2-1. Deducting the expenditure during the year which amounted to Rupees 15,862-5-9 a balance of Rupees 3189-12-4 remained at the credit of the Municipality on the 31st March 1872.

5 Of the whole receipts a sum of Rupees 2265 was contributions received for the Dispensaries, viz Rupees 1710 for the pay of Establishment received under orders of Government as Contribution from Local Funds, Rs. 500 Contribution made by the Local Fund Board for the construction of a Dresser's-house close to the Dispensary premises, and Rupees 55 an old balance in the hands of the Zillah Surgeon of private Contribution received for constructing Compound wall to the Dispensary.

6 The rest of the collections viz Rupees 16132-6-4 formed the Municipal Revenue for the Year. The proceeds from rates and taxes formed the largest portion of this sum viz Rupees 14402-5-6 or 87½ per cents of the whole revenue.

Rate on Houses and Lands.

7 The demand assessed on houses and lands was Rupees 4925-5-9. and 676-8-10, total Rupees 5601-14-7. and the collections amounted to Rupees 5486-3-7; the balance left outstanding was Rupees 115-11-0 of which Rupees 64-5-1 was remitted on appeal and Rs 8-2-11 since collected and the remaining Rs. 43-3-0 written off as irrecoverable.

8 There are more than 5,000 houses in the town, and formerly 4,000 of them were taxed, but under the new Act all houses below Rs. 6 rental, have been exempted and the total number of houses and shops taxed is 3033. They were assessed on a simple though perhaps arbitrary rate, which assumed that the rental of a house measuring 40 Square Yds was Rs.

Rupees 3 if thatched, Rs 6 if tiled and Rs 7-8— if terraced. Shops were assessed at 5, 7 or 9 times the rate for a dwelling place according to the locality of the bazar. If a building were used as both shop and dwelling it was assumed that 12 Square Yds were shop and the rest dwelling-house. The tax was 7½ Rs on the valuation thus ascertained. The average incidence was Rs 1-9— on each house. Very few appeals were lodged against the tax. The Commissioners are revising the measurements during the current year. The lands assessed are Puttah lands within the Municipal limits. The Government assessment is considered the rental.

Tax on Vehicles & Animals

8. The tax on vehicles and animals yielded Rupees 1952-8-4 during the year against Rupees 1946 in the preceding. The Ryots claimed exemption for their animals which were employed in agriculture. A Sub-committee considered the point and the Commissioners finally exempted all buffaloes from the tax. This was sanctioned in G. O. No 1871 dated 18th December 1871.

Tolls

9. The receipts under this head amounted to Rupees 4892-14-6 against Rupees 5218-4-5 in the Year 1870-71 which was a full Year of 12 Months. These tolls were levied at a cost of Rs 712-5-4 by paid establishment, no reasonable offers having been made for a contract. The tolls contributed nearly one third of the whole revenue. The tax is unpopular, as the detention at a toll gate is inconvenient to all, and the Commissioners are averse to raising the rates above what they are at present viz: half the maximum. There is no real cause of Complaint beyond the unavoidable inconvenience and the tolls do not affect the traffic of the Country except of course in the raising of the price of transit by the amount of toll due on the line. Though there may be a

a few irregularities, which are, however, seldom complained of, there is no oppression. This could only exist in more out-of-the-way localities

Registration of Carts

10. The receipts from this source were Rupees 1532-5-4 against Rs. 821-4-. The number of Carts registered being 834 during 1871-72 and 822 in 1870-71. The increase is owing to the increased rate at which Carts are charged under the present Act. The trade by Carts seems to be very flourishing and there is no Complaint brought against the tax.

License fees

11 The next item of receipt is fees for licenses. The receipts from this source are small being only Rs. 450-10- and include licenses for

Dyeing houses
Oil boiling houses
Brick Kilns
Tile — Do
Cartstands
Slaughter-house fees
Petty receipts

The following statement exhibits the extent to which trades have been brought to

brought under license as yet.

Item	No. of licenses	Rate	Amount			Total		
Dyeing houses	45	1-0-	45	-	-			
Oil boiling house	95	1-0-	95	-	-			
Brick Kiln	10	8-0-	80	-	-			
Kiln — Do	5	8-0-	40	-	-			
Cartstands 1st class	1	50-0-	132	1	4			
Cartstands 2nd Do	4	25-0-						
Cartstands 1st Do	1	5-0-						
Slaughter-house fees			34	2	8			
Petty receipts			24	6	-			
						450	10	-

Of the smaller items which form the other sources of revenue Rs. 802-10-8 are Government Contributions. This is a payment received in arrears. For the year under report no contributions have been received, but the Commissioners have been, in return, freed from maintaining the police.

Charges

12. The charges for the year amounted to Rupees 15,862-5-9. Deducting the sums paid for Dispensary from contributions received viz Rupees 1830, the charges appertaining to Municipal objects amount to Rupees 14032-5-9. The expenditure is exhibited as follows.

Communications

Communications

New Works Rs. Rs 1522-2-9

Repairs — 2497-6-5 — 4019 9 2

Sanitary Works

New Works — 555-14-

Repairs — 123-12-9 — 679 10 9

Establishments viz

Educational — 500 - -

Conservancy — 4010 - 5

Vaccination — 144 12 6

Registration of Births & Deaths — 320 - -

Avenues — 900 - -

Miscellaneous — 322 12 11

Office &c — 313 5 8 -

Total. 14032 5 9.

Under Communications there exists now a length of 28 Miles of Road in this Municipality. The cost incurred during the year was on account of their maintenance and improvement and providing certain Streets with Lateral Drains. The Sanitary Works consist of Latrines, Dust-bores and Cannah Stations. Two latrines were added in addition to 13 which had already existed. The lower orders of the people use them, while the better to do classes look upon them with abhorrence.

Conservancy

13. The special department of Scavengers and Scavengers has been working as usual

2D

usual in cleansing the Streets and drains and the people fully appreciate the advantages arising from this process of sanitation

Festivals 14. The festivals of note in the Town are those of Ranganayacoolapet and Mulapet. The usual sanitary precautions were adopted. Additional temporary latrines, Springs of water opened in the beds of the rivers and streets watered. Due Medical supervision was also secured. The festivals went off well and there were no cases of disease.

Censes 15. During the year the Commissioners under the orders of Government took the Census of the Town at a cost of Rs 156-2-10. The population has been found to amount to 30252 Souls against 22,851 in the former Census. The rate of increase has apparently been 30 per cent during the five years or 6 per cent each year. At this rate the population would double itself in 16 years. But the former Census was probably very defective and not to be relied upon and the progress of population has been and probably

probably is much slower. A portion of the increase may however be attributed to the increased trade of the Town which has induced immigration from without. According to Returns prepared, the number of births and deaths during the four Years was 582 and 1174 respectively. By adding and deducting these quantities from the recorded number of population in 1866 the result would give a population of 22259. The Commissioners are confident, however, that the Census of 1871 was as accurate as possible.

16. The number of births registered during the year was 439 and the number of deaths 451 probably an incorrect return. Deaths are more easily ascertained than births. There are two Registrars employed. Registration

17. A violent type of small-pox which prevailed in the town and was fatal in many cases has made the people more willing to submit to vaccination. The number vaccinated was as follows. Vaccination

—	Total operations	Results				Total
		Successful	Unsuccessful	Partial success	Failure	
In 1870-71	1170	1117	53	"	"	1170
" 1871-72	1118	859	39	"	220	1118

Education 18. The cost of education was incurred in paying Results' Grants and amounted to Rupees 500. The elementary schools in the Municipality were mostly Royal schools, which were supported by Results' Grants. The sum awarded this year for the Schools in the Municipality was Rupees 1391-4-9 which Rs. 500 were paid by the Municipality and the rest by Local Fund Board. The Commissioners have lost confidence in the Result System and have established their own schools as already reported to Government.

Office Establishment 19. The Office Establishment has been revised and works well. The cost is Rs 96 per Mensem. The accounts of the Municipality were audited by

Mr. Plunkett, Dy Collector and his report is enclosed. He accepts the accuracy of the accounts, but animadverts on certain omissions and failures in the office in preparing Registers and Accounts. The accounts of the Department have been assimilated in principle to those kept in the Revenue Department and a better system of check and control is being introduced. It will be found from the Auditor's report that some small sums failed to be brought to credit in the accounts. On this point the Commissioners observe that this occurred during the time of the late Manager who was not sufficiently careful in supervising the office and who is no longer in their employment. The Commissioners have resolved to act on the recommendation of Mr. Plunkett in preparing alphabetical Registers of tax payers under the several items.

20. The Commissioners may observe that the season was generally healthy and the people were free from disease

except small pox which committed dreadful ravages for some Months. Prices of 29
grain rose somewhat above the low rates to which they had fallen towards the end of the previous year. There has been no lack of employment for the labouring classes. No opposition was experienced in giving effect to the provisions of the Act and the Commissioners are glad to state that the people do appreciate the results of the Municipal operations

The Dispensaries have been taken charge of by the Municipality during the current year, but in the year under report, as a preliminary to formal transfer, the Commissioners accepted the contributions offered by the Local Fund Board for those institutions. A Copy of the Civil Surgeon's report on the operations of the Dispensaries is enclosed together with the Statement required in G.O. No 627 dated 4th May 1872.

Alexander Rae
Vice President
for the Commissioners

Nellore, 22nd May 1872. 4

33

To

G. Vans Agnew Esquire

President of the Municipal

Commission

Nellore

Having in pursuance of my election as Auditor of the Accounts of the Nellore Municipal Funds for the year 1871-72 this day concluded my task I have the pleasure to submit for your information the following report.

2 The Books and Accounts which came under my examination were the following

1 A Daily Cash Book of Receipts up to January 1872 inclusive.

2 An abstract Cash Book or posting from the daily Book for indefinite periods of four, five, seven and ten days at the pleasure of the late Manager of the Office Mr Williams.

3 A Monthly abstract of Receipts and Disbursements, or an Account Current.

4 Postings Sheets, Monthly.

5 Demand Collection and Balance Statements Monthly and Annual.

6 Progress Reports of works.

7 A new form of Cash Book for Tiruery

and March 1872 with separate Books of postings for receipts and disbursements under all heads after the form of a day Book.

8 A file of Vouchers for charges incurred.

9 A Book of remittances sent to the Collector's Treasury.

10 Do of all cheques drawn on the Collector's Treasury.

11 An account Current of receipts and disbursements from Municipal Funds kept in the Collector's Treasury under the orders of the Treasury Deputy Collector.

12 House Register

13 Land Register

14 Register of Animals and Vehicles

15 Cart Register

16 Miscellaneous License Register

17 Appeal Petition and Miscellaneous Register

3. Owing to the change introduced by the Municipal Act No III of 1871, in regard to dates the transactions of the year 1871-72 to which my audit has been directed, embrace the period from 1st May 1871 to 31st March 1872, or for eleven Months only.

4 During this period many changes for the better upon the report of the Auditor last Year, and upon his nomination as Vice President in January last, have been introduced, not only in the forms of the accounts but also in the method of keeping them. Further changes have been carried on since the close of the year, or since 31st March last, but in my opinion there appears to be still room for improvement both in System and form; and I would here beg to suggest that the method of keeping the accounts of the Municipality be assimilated as closely as possible with the System in force in Collector's Office.

The Cash Chitta ought to represent only the daily transactions in hard Cash of all Monies that pass through the Municipal Office, and a daily balance should be struck. A Day Book with printed headings should be kept for receipts and disbursements separately, as is done in the Collector's Account Department, and in it should be shown all transactions appertaining to the Municipality and a daily balance be struck. At the end of each Month these sheets should be totalled up

up a comparison statement with the account kept in the Treasury under the orders of the Treasury Deputy Collector, and if found to be correct the sheets should be initialled by the Collector's Cash keeper or Treasurer and the Managing Clerk of the Municipal Office, signed by the President, or Vice President, as the case may be, and the sheets should then be recorded.

5. In illustration of the difference to be maintained between the day Book and the Cash Chitta, in which latter only the money transactions in hard Coin of the Municipal Office as I said before are to be shown, I may instance Road Cess, Pound Collections, and such like miscellaneous items. These are remitted by the Nellore Tasildar to the Collector's Treasury where they are duly credited to Municipal Fund and shown in favor of the balance appertaining to those funds. The money never actually passes through the Municipal Office though made use of by it, and as such it ought to appear only in the day Book and not in the Cash Chitta of the Office.

6 So likewise in the matter of payments. Several disbursements are made simply by Cheque drawn on the Collector's Treasury. These again ought to appear only in the day Book and not in the Municipal Office Cash Chitta.

7 A system of this kind will I submit place the accounts on a more certain footing & admit of the easier detection of errors and irregularities than is now practicable under the present management.

Note. I beg to explain here that my remarks are based on the examination of the accounts for the last official year, and that since writing this report I have learnt from the Vice President, who is also the Dy Collector in charge of the Treasury at Nellore that changes such as those I have now advocated in Paragraphs 4, 5 & 6 have for the most part been already introduced and that an assimilation of the method of keeping the accounts in the Municipal office with the system in the Collector's office has been under taken since the commencement of the current year or since 1st April last, i.e. in the period subsequent to that to which this report from me relates.

8 The opening balance of the year under review was Rs 654-11-9. It was at first voted as Rupees 917-11-6 but the Cash Book was subsequently altered and a deduction made of Rs 262-15-9. This Item of Rs 262-15-9 was struck off from the balance upon the report of the auditor last year, and it is the sum regarding which explanation was called for by Government in their

504-4-9

917-11-6
262-15-9
654-11-9

Orders noted in the margin. It does not appear that final orders have been received in respect to this item, but it seems to have been rightly struck off from the opening balance inasmuch as it was received in June 1871 and is included in the collections of that Month.

Paragraph 2 G.O. 21st August 1871. No 1291 P.D.
Paragraph 2 G.O. 21st November 1871. No 1735 P.D.

9 The receipts for the year from all sources aggregated to Rs. 18.397-6-4, which with the opening balance of Rs. 654-11-9 made the total available assets Rs. 19052-2-1 as set forth in detail in the accompanying Statement I. Revenues and Receipts. — The following is a brief abstract of the Receipts.

	Rs	As	Ps
Opening balance	654	11	9
Receipts			
Taxes under the Act			
Arrears of previous Year	232	12	-
Current Collections	14169	9	6
	14402	5	6
Dispensaries & Hospitals	2265	-	-
Government Contributions in arrears for 1870-71	802	10	8
Other Sources	927	6	2
Total	19052	2	1

10 Under "Expenditure" as shown in the accompanying Statement II the aggregate under all heads amounts to Rs. 15,862-5-9 as follows.

On account of works as particularized in detail in Statement A	4819	3-11
Details of Municipal Establishments as shown in Statement B	6693	13-5
Carried over	11,513	1-4

Brought over	11,513-1-4
Grants to Schools	500-0-0
Dispensaries and Hospitals	1710-0-0
Planting Avenues	900-0-0
Office Contingencies of the General Establishment	533-9-1
Office rent and furniture	178-14-5
Charges Connected with the Census lately made	322-12-11
Other items	204-0-0
Total	15,862-5-9

11 The balance at the close of the year was thus Rupees 3189-12-4 from the actual available assets of the year.

12 Under the head of "deposits" however a sum of Rs. 842-8-0 was received by the Municipality as Security for their rents for the Current Official year 1872-73. This item properly appertains to the assets of the Current year but the money having been received prior to the close of 1871-72 it has been included in the Collections for the Months of March last, and has so tended to raise the the Cash balance of the Municipality at the close of the year, as per Office Cash Book, to Rs. 4032-4-4.

13 In the details there are several errors in many Cases clerical and the result of miscalculation. The Cash balance through the Chitta is thus for several Consecutive days altered. The obvious impropriety of such Corrections &

the amounts of distrusts in the accounts they are likely to create. It is unnecessary for me to dwell upon.

14. In the "Expenditure" the Cash Book shows Rs 107-15-8 to have been disbursed on account of refunds between the 22nd & 27th May. There is a detailed Statement for the Coming under the signature of the Vice President showing the names of the parties and the amounts to be refunded to each. In support of the payment there are six receipts dated May 17th June 5th and 19th, July 21st and 29th and September 21st acknowledging altogether the return of Rs 95-9-1. There are no vouchers for the difference of Rs 12-6-7 between this amount and the debit in the Cash Book. I would here beg to draw attention to the dates of the vouchers and the date of the debit in the Cash Book. One shows the full amount to have been paid between the 22nd & 27th May while the receipts of the parties show that the Money was not actually disbursed to them till a very long while afterwards. It is explained that when debited in the Cash Book the whole amount was taken away and retained by the late Manager Mr Williams in his own possession and paid to the parties as they appeared for the purpose. If this be so it must be presumed that the balance of Rupees 12-6-7 for which no receipts are for the Coming must either have been made away with by Mr Williams because the parties never Came forward to receive their dues or that the parties having Come forward and been duly paid no receipts were taken from them.

15. Likewise for a refund of Rs 2-11-11 debited in the Cash Book between the 12th & 19th September there is one voucher for the coming dated 14th September acknowledging payment of Rs 1-9-3 only. The remaining Rs 1-2-8 like the balance of Rs 12 and odd noted in the foregoing paragraph is similarly unaccounted for. These defecines are the result of the system followed and will no doubt be put a stop to if the suggestion that the Cash Book is to represent daily the bona fide Cash transactions of each day alone and nothing besides is Carried out.

16. In the matter of the Contingent Charges again no sufficient check or vouchers for several minor items appears to have been adopted. There is a Monthly debit for Postage Stamps aggregating for the eleven months of the year under audit Rs 4-5-6 but besides the mere inclusion of these items under the signature of the Manager in the Monthly Office Contingent Bills

there is no record to show how these Stamps have been appropriated, unless we turn to the office file of the drafts of letters sent out. Even then no proper Check Can be made as the weight of the letter, not its Contents or length, is the item requisite in order to determine the postage paid thereon. In February and March the newly appointed Managing Clerk has endeavoured to keep an account of Postage Labels used by him, specifying dates and the parties to whom letters were sent by Post &c. but even here the most important particular, the weight is not specified and it is not possible to tell whether Correct Charges have been made. I would therefore suggest that similar returns be kept in regard to the use of the Postage Stamps in the Municipal office, as are kept in all Government offices for the receipt and expenditure of Service postage Labels.

17. Charges for oil for Toll houses, Twine, Gum, Chalk, &c. &c. as similar minor items, are likewise not supported by any other voucher than their mere entry under the signature of the Manager in the Monthly office Contingent Bills. At the end of the year, however a change in this respect has been made and a permanent

advance of four Rupees is now placed with the Managing Clerk of the office for the purchase of minor articles of the nature specified. This permanent advance is a floating sum, which, the Managing Clerk retains with him, and at the close of each month adjusts by reimbursing himself on a Bill passed by the Vice President for all charges incurred by him in the Month. This is a decided improvement and is like the system followed for Contengent charges of a similar nature in the Revenue Department.

18 In the Contingent Bill for September in October there is an item of 7 Rupees 5 Annas on account of "law charges" there is no voucher nor clue as to the particulars of this item, or why & on whose authority it was incurred. In October's Bill paid in November there is an item of 1 Rupee for Stamp-papers said to have been bought for drawing up Mr Roserow's Agreement This is an item, which, it seems to me, Mr Roserow should himself have paid for and that it has been erroneously charged to the Municipality. No stamped receipts were taken from Mr Williams for the

twenty days pay for December and the gratuity of 100 Rupees disbursed to him. There is no receipt also in the office for a debit of 50 Rupees shown by the Cash Book to have been paid between the 29th and 31st January for repairing the Civil Dispensary Boundary wall.

19. Part of the premises occupied by the Municipal Office having been let to others a change has also been made since Decr. in regard to the Charges debited as Office rent and the amount Credited as receipts from the Sub-tenants. Prior to December it was the practice to debit in the Municipal accounts the full rent paid for the entire premises to the land lord and credit on the receipt side the amount obtained by the Municipality from the Sub-tennants. Since December however this practice while Continued in the Cash Book and daily postings, has been dropped in the preparation of the Monthly Accounts Current, in which the net charge, ie, not the full rent paid for the entire premises but only the ½ portion of it actually borne by the Municipality after deducting the sum received from the Subtennants

is alone shown. The result of this change has been to make the receipts and disbursements as per monthly accounts Current to differ from the receipts and disbursements as per Cash Book and Monthly posting sheets. The balances however in both cases Correspond. The reason for the change is said to be to prevent the charges on account of Office rent as shown by the accounts Current, from exceeding the Budget Sanctions under this head.

20 As regards the Collection of arrears— 1st Under the head of house tax the arrears of 1870-71 are shown by an examination of the Registers to have been Rs 37-2-3. In the Demand Collection and Balance State- ment for that year prepared by the ex- -Manager Mr Williams, and Countersigned by the Vice President these arrears are set down at Rupees 38-9-1; the difference to Rs 1-6-10 is inexplicable and cannot be traced although the present Managing Cttee has been at pains to do so. Rupees 37-2-3 has been therefore accepted as the correct amount and it is so entered in column 2 of the accom- panying D.C.B. Statement of arrears.—

2nd Under other items also the arrears for 1870-71 as shown in the D.C.B. Statement above referred to

* Dated 29th April 1872

to, dated 29th April 1871 are different from the actual Collections on this Account as received in 1871-72. The differences are noted below, and the Collections have accordingly been accepted as the correct arrears in preparing the annual D. C. B. Statement for 1871-72.

Items	Arrears of the year, as given in the annual Statement for 1870-71 dated 29th April 1871.			Arrears of 1870-71 as brought forward in the annual D. C. B. Statement for 1871-72 dated 20th April 1872.		
House Tax	38	9	1	37	2	3
Land Tax	6	15	7	6	15	7
Tolls	330	"	"	330	"	"
Fines and Penalties	24	5	3	63	14	"
Sale of trees and Rubbish	"	"	"	30	"	"
Road Cess	138	"	"	138	"	"
Pound Collections	4	4	"	30	10	"
Distraining fees	7	4	"	"	"	"
Government Contributions	860	"	"	862	10	8
Refunds by Police	"	"	"	262	15	9
Advances recoverable	"	"	"	237	7	10
Total	1409	5	11	1939	12	1

21. As regards Current receipts or receipts for 1871-72 itself I observe the following errors.

1 In the cart Register for the second half year ending 31st March 1872 Nos 55 & 56, Metta Rungayya is shown to have registered two Carts on the 2nd November 1871 and paid Rs 3-5-4 on this account. This sum has however never been brought to credit in the Chitta. No one is able to account for the omission or explain what has become of the Money.

2 In the account Current for September the Collections for animals and Vehicles (Section 64) and for registering Carts (Section 74) is entered at Rs 7-8- and Rs 12 respectively according to the detailed Registers and Cash Chitta however the actual Collections of the Months were (Section 64) Rs 5-8- Section 74 Rupees 14. Rupees two of the latter item have thus been erroneously included in the account Current under the former.

3. The total Collections as per Cash Chitta & Monthly Accounts for animals and Vehicles (Section 64) is Rupees 1,952-8-4. If we take up the detailed Register however and total up the number of animals and Carriages of all kinds as shown by that register as licensed during the year, the receipts ought to have been only Rs 1911-7-4 or Rs 41-1- less than the amount actually Collected. The detailed register has however been most Carelessly drawn up and is perfectly valueless for the purposes of check. No dependence whatever can be placed on it as I will presently show, and in the absence of any reliable source for checking the accuracy of the figures the only alternative left is to accept them as per Cash Chitta and Accounts Current to be from the fact of the

Collection itself ipso facto true and Correct.

22 Here are some of the discrepancies found in the detailed animal Register.

1 The daily Chitta of Collections shows Dr Lloyd (No 40) to have paid Rs 16-4- on the 2nd November & Rs 15-6-8 on the 6th November on account of animals and Vehicles. In the Register only the latter item is shown, no mention whatever being made of the former.

2 Whereby the Chitta Mr J Smith of Nabob-pet is shown to have paid 13 Rupees 12 As on the 2nd November 1871 but he is altogether left out in the detailed Register.

3 Mr Mc Carthy is shown to have paid by both the detailed Register and Cash Chitta Rupees 13-8-0 on the 30th October 1871 but the animals Mr licensed are specified to be one horse and one four wheeled Carriage drawn by one horse, for which the fees are Correctly 9 Rupees so that if the details given in the Register are to be accepted as correct, Mr Mc-Carthy paid Rs 4-8-0 more than he was actually liable to. On my Calling for the returns furnished under the Act by Mr Mc Carthy under his own signature it is stated not to be for the Coming

4 Mr Roserowe is shown by the Chitta and Register to have paid 8 Rupees on the 9th November 1871 for a two wheeled Bullock Coach, a horse and two Bullocks. The Correct amount due for these is 8 Rupees 8 annas. So that either Mr Roserowe paid 8 annas short, or the details of the animals & for which he took out licenses is incorrectly given in the Register.

5 Mr Green is shown by the Chitta to have paid on 2nd and 3rd November each day Rs 7-14-6, the detailed register gives Mr Green Credit only for one payment on the 3rd of Rs 7-14-6. The Correct amount due by Mr Green was Rs 7-14-8.

6 Kanchi Balagiraw is shown by the register to have taken out a license for one Bullock only whereas by the Cash Chitta and the Return filed under his own signature he took out a license for two bullocks.

7 P. Venkatasubiah is shown by the register to have taken out licenses for one pony & one Bullock, but the Cash Chitta and his own Return show that he only applied for and paid for a license for one pony.

8. Rona Kurdiah applied for and paid for a license for one Bullock only, but the

Register gives the details for him as one Pony and one bullock.

9. Vengauna No 483 is shown by the register to have taken out a license for two bullocks on the 20th December 1871 and to have paid 13 Annas 4 pies for the purpose. In the Chitta Credit is given on this account for 3 annas 4 pies only for a deficiency of 10 annas. It was originally entered Correctly at 13 annas 4 pies but was subsequently altered in red ink to 3 Annas 4 pies both the original entry and alteration are made by the 2nd Clerk of the Municipal Office M. Raghavulu, and he is unable to explain why the alteration was made or what has become of the deficient ten annas.

23. The above are by no means the only or all the errors and discrepancies I have found between the detailed Register of Animals and Vehicles and the Credits on these accounts as per Cash Chitta &c. They are however some of the chief and I trust are sufficient to show how incorrectly the register has been drawn up and that no reliance can be placed on it, or that it is not possible to detect frauds or irregularities should any have been perpetrated. All the errors however have taken place prior to January when the present Managing Clerk joined the office, and as he desires that I should place on record that there has been nothing wrong in this Register in January, February and March, since his arrival, it is perhaps but due to him that I ought to bear testimony to the fact and I have the pleasure accordingly to hereby do so.

24. The accompanying Statement of Revenues and Receipts, Expenditure & Demand Collection and Balance Statements for arrears as well as for the year 1871-72. have been drawn up in accordance with the instructions Conveyed in Government order Public Department, dated 28th October 1871 No 1646 for the preparation of the Budget Estimates. They have been audited by me and found to be correct and are sufficiently clear in themselves to render further remarks from me superfluous.

25 I will therefore before Concluding make

one suggestion which occurs to me in Connection with the mode in which the General Registers are now prepared. It is impossible with the Registers as now drawn up to detect by a simple examination of them if any evasion of the law is being practised, or if anyone has not taken out a license that by the Act he is required to do. In support of this statement I would point out that while in the first half year 661 different persons took out licenses under Section 64 for animals and vehicles, in the second half year the number of such persons was only 561. It is not possible now, by a Cursory examination merely, to detect the Cause of this difference of 100 individuals in the two periods. To do so a Careful Comparison of names must be made and the Register must be gone through in detail and then enquiry will have to be set on foot as to whether any one whose name is not in the second half year list has evaded the law, or the Causuality is from ordinary and natural Causes. Again in the registration of Carts under Section 76 the number

for the first half year was 427, for the second only 409, the reduction of 18 Carts in the latter period Cannot be explained. To remedy this state of things I beg to suggest that a nominal Roll of all persons liable under each Section of the Act to be maintained. The Municipality is not now a novelty; it is of some seven years standing and it Cannot be a matter of difficulty at present in a Comparatively unimportant Town like this to draw out a tolerably accurate nominal list of the persons liable under the Act. A separate list being maintained for each Section and all payments being duly noted would always be practicable by a mere glance thereat to detect who has and who has not paid his taxes. Changes there will be no doubt, but new Comers Can be added at foot of the list, while all Causualities of whatever nature might be duly recorded in the Column of remarks. An alphabetical arrangement of the names will facilitate reference

26. I Cannot close this report without recording the assistance I have received

from J. Etheridge the present Managing Clerk of the Municipal Office. He had previous to my begining my last R as auditor made a Careful Check of all the various Accounts and Registers &c. &c. he has been of great help to me in detecting errors and tracing discrepancies which the generally Confused state of the accounts and the want of information respecting them would have otherwise rendered much more tedeious and difficult than it even now has been.

27. The balance at Credit of the Municipal Balances at the Close of the year 1872 as shown by the account of receipts and disbursements kept in the Collector's Treasury under the orders of the Treasury Deputy Collector is less than the balance as shown by the Cash Book kept by the Managing Clerk of the Municipal Office. The difference is owing to the former account having been closed up to the 26th March only, while the Municipal Office Cash Book was kept open to the

last day of the Month. The balance shown by the latter is therefore the true and Correct amount, and is shown above in Paragraph 12.

55

I have the honor to be
Sir
Your Most obed. Servant.

(Signed) C. E. Pleuvke C.C.

True Copy

57

109 c. Sess. p. 2 k. 50-51

Ch. Pl. 1476/52

Municipality of Nelson

Population as per Census of 1871 — 30.252

Area comprised within Municipal limits — Acres 15,752-[illegible]

House and Land rates assessed for 187.

- Dwelling and other houses — No. 2241; Amount 3393-12-4
- Shops (if separately assessed) — No. 792; Amount 1321-5-9
- Lands — No. 424; Amount 669 3 11; Area — Acres. 4112-89
- Percentage rate adopted — Houses / Lands — 7½ per cent.

Taxes on Exts &c — None

Licenses on Carriages and animals. Schedule C Items.

¼ N		34 12 -
½		1146 - 4
1½		44 - -
2		- - -
3		245 - -
4½		43 3 12 -
9		49 - -
		1952 8 4

Carts registered — No. 834; Amount 1532. 5 4

Licenses issued under the Bye-laws and Bye-laws. — No. of licenses 164; Amount 450 10 -

Collections of taxes

House and Land tax
- No. of Demand Notices served 291
- No. of Distress Warrants issued 58
- No. of Distraints made 58
- Amount recovered 37 15 -

Other taxes
- No. of prosecutions
- Amount involved 254 6 -
- Amount recovered on account of tax
- Amount recovered by way of penalty 254 6 -

		No.	amount
* 1	Carts Lands	6	132-1-4
2	Brick Kilns	10	80-0-0
3	Lime Do	5	40-0-0
4	Dyeing House	45	45-0-0
5	Oil bowling Do	95	95-0-0
6	Slaughter Do		34-2-8
7	Petty receipts		24-6-0
		164	450-10-0

Chas Jones
Clerk Municipal
Nelson

Nellore

Rs. a P. 12 Rs. 10-17

Rs. a P. 12 Rs. 1193

Municipal Commission. Nellore.

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Nellore during the official year 1871-72.

	1871-72. Detail of Minor heads	1871-72. Totals of Major heads	Budget amount.
	Rs. a P.	Rs. a P.	Rs. a P.
1. Balance brought forward.			
(a). Municipal Fund	654 11 9		
(b) Endowments	" " "	654 11 9	
2. Assignments & allotments by Government			
(a) Surplus Pound Fund	" " "		
(b) Ferry Rents	" " "		
(c) Fishery Rents	" " "		
	Arrears. Rs. a P.	Current. Rs. a P.	
3. Rates and Taxes, viz:			5,900 " "
(a) Rates on Houses (Section 40)	9 8 14 "	5,375 8 " 5,384 6 "	
(b) Taxes on Arts (Section 57)	" " "	" " " " " "	1,900 " "
(c). Taxes on Vehicles Sec 63	" " "	1,952 8 4 1,952 8 4	1,500 " "
(d). Registration of Carts 73	" " "	1,532 5 4 1,532 5 4	5,363 " "
(e) Tolls Section 77	160 " "	4,732 14 6 4,892 14 6	
(f) Fees (Sections 106, 123, 125, 130, 131, 136, bye laws and Schedule 4	" " "	416 7 4 416 7 4	205 " "
(g) Magistrates Fines (Section 17)	62 14 "	223 12 " 14402 5 6	370 " "
	232 12 "	14,169 9 6	15,130 " "
4. Fees in Schools & Training Institutions			
		Carried forward	15,057 1 3 15,138 " "

Brought forward			15,057	1	3	15,138 -
5. Endowments & Sundry Contributions and Donations.						
(a). Hospitals	55	- -				
(b) Chaultries	-	- -				
(c) Educational	-	- -				
(d) Miscellaneous.	-	- -	-			55 -
6. Contributions from Local Fund						
(a) For Public Works.						
Communications.	-	- -				
Buildings	500	- -				
(b). Educational						
For Training Schools	-	- -				
(c). Miscellaneous						
Hospitals	1,710	- -	2,210	-		
7. Miscellaneous						
(a) Rents of Municipal Markets	-	- -				
(b) Rents & Fees in Municipal Slaughter-house	34	2 8				30 -
(c) Sale of Sweepings (Section 98)	145	9 -				400 -
(d) Private Scavenging	-	- -				
(e) Sale of Materials & Tools and Plant.	18	6 6				
(f) Avenues	-	- -	198	2 2		
8. Refund by Police	262	15 9	262	15 9		
9. Pound Collections	30	10 -	30	10 -		180 -
10. Distraining Fees	37	15 -	37	15 -		100 -
11. Government Contributions	802	10 8	802	10 8		860 -
12. Road Cess	344	7 6	344	7 6		138 -
13. Advance Recovered						
(a). Repairing Police Station	53	3 9	53	3 9		
Total			19,052	2 1		16,846 -

Audited and found correct.
12th May 1872. Chas. E. Brooke
Comptroller & Auditor
for Receipts & Expenditure

Statement II. Expenditure from the Municipal Fund of the Town of Kellore for the Official year 1871-72.

b3

	1871-72. Detail Minor heads.	1871-72. Totals Major heads.	Budget amount
	Rs. a. P.	Rs. a. P.	Rs. a. P.
Grant I. (Public Works)			
1. New Works.			
(a) Communications	1,522 2 9		1,000 - -
(b) Educational	- - -		
(c) Sanitary & Miscellaneous	625 14 -	2,148 - 9	600 - -
			1,600 - -
2. Repairs			
(a) Communications	2,497 6 5		4,000 - -
(b) Educational	- - -		
(c) Sanitary & Miscellaneous	173 12 9	2,671 - 2	575 - -
			4575 - -
3. Establishments.	- - -		
4. Tools and Plant, and contingencies	- - -		
5. Contributions to Local Funds	- - -		
Total Grant I	- - -	4,819 - 11	6,175 - -
Grant II. Education			
1. Training Schools			
(a) Establishment	- - -		
(b) Contingencies	- - -		
2. Municipal Schools			
(a) Establishment			
(b) Contingencies			
3. Salary Grants			
4. Results Grants	500 - -	500 - -	616 - -
5. Contribution to Local Funds for Educational Inspectorate	- - -		
6. Miscellaneous			
Total Grant II		500 - -	616 - -
Carried forward			6,791 - -

Grant III Sanitation and Medical Services		Brought forward	6791 " "
1. Hospitals and Dispensaries			
(a) Establishment	1,671 " "		
(b) Medicines and supplies	" " "		600 " "
(c) Diet of Patients	" " "		
(d) Sundries and Contingencies	39 " "	1,710 " "	
2. Vaccination			
(a) Establishment	132 " "		132 " "
(b) Contingencies	12 12 6	144 [5 written above] 12 6	12 " "
3. Registration of Births and Deaths			
(a) Establishment	320 " "		550 " "
(b) Contingencies	" " "	320 " "	
4. Conservancy			
(a) Establishment	3,811 8 6		4,598 " "
(b) Sanitary service (cost of conservancy carts)	" " "		
(c) Cleansing of Tanks, Wells and Drains	" " "		
(d) Contingencies	198 7 11	4010 " 5	350 " "
Total Grant III	" " "	6,184 [5 written below] 12 11	6,242 " "
Grant IV Miscellaneous Municipal purposes			
1. Lighting			
(a) Establishment	" " "		
(b) Contingencies	" " "		
2. Markets			
(a) Establishment			
(b) Contingencies			
3. Choultries			
(a) Establishment			
(b) Contingencies			
(c) Feeding Travellers			
4. Watering Streets & Planting Avenues	900 " "	900 " "	900 " "
Carried forward			13033

Brought forward		900 " "	13,033 " " / 900 " "
Grant IV Continued.			
5. Miscellaneous.			
(a) Census charges	156 2 10		
(b) Compensation	27 " "		
(c) Clearing prickly pear	139 10 1	322 [3 written above] 12 11	500 " "
Total Grant IV		1,222 12 11	1400 " "
Grant V. Supervision and Management			
1. Office			
(a) Establishment	1,800 4 11		1,903 / 165 " "
(b) Contingencies	240 " 8	2040 5 7	100 " "
2. Miscellaneous			
(a) Toll gate Establishment	620 " "		
(b) Contingencies	82 4 "		
(c) Auditors remuneration	100 " "		50
(d) Gratuity	100 " "	" " "	"
(e) Office rent	157 14 5	" " "	165 " "
(f) Furniture	21 " "	" " "	30
(g) Permanent advance	4 " "	1,095 2 5	
Total Grant V		3,135 8 "	2,413 " "
Advances recoverable			
Refunds other than of current taxes.	" " "	" " "	
Grand Total Expenditure	"	15,862 5 9	16,846 " "
Balances			
(a) Municipal Fund	2754 12 4		
(b) Endowments	435 " "	3,189 12 4	
Total	" "	3,189 12 4	~~1846~~ " "
Add Deposits as per Statement III hereto attached which have not been included under the head "Revenues and Receipts" in Statement I in accordance with the orders in G. O. No. 1646, dated 28th October 1871		842 8 "	
Total		4,032 4 4	

Audited and found correct.
[illegible]

Mrs. Webb Forwarded 1-2-1

Statement II. of Detail of Allotment for expenditure on Public Works estimated to cost Rupees 100 or upwards.

Part I New Works.

No	Project	Amount of Estimate	Past Expenditure	Expenditure in 1871-72	Remarks
(a)	Communications	Rs.	Rs.	Rs. a. p.	
1	Improvements of Struts & Drains	1,000	-	1,522-2-9	
2	"	"	"	"	
3	"	"	"	"	
4	Petty works and Reserve	"	"	"	
	Total	1,000	-	1,522-2-9	
(b)	Educational				
1					
2					
3	Petty Works and Reserve				
	Total	"	"	"	
(c)	Sanitary & Miscellaneous			Rs. a. p.	
1	2 Public Latrines	600	-	625-14-	
2					
3	Petty works and reserve				
	Total	600	-	625-14-	
--	Grand Total	1,600	-	2148--9	

Part II. Repairs

No	Project	Grant	Remarks
(a)	Communications	Rs. a. p.	
1	Repairs of Roads and Struts	2,497-6-5	
2			
3	Petty repairs and reserve		
	Total	2,497-6-5	
(b)	Educational		
1			
2			
3	Petty repairs and reserve		
	Total	-	
(c)	Sanitary and Miscellaneous	173-12-9	
1			
2			
3	Petty repairs and reserve		
	Total	173-12-9	
	Grand Total	2671-3-2	
	Grand Total of the 1st and 2nd Parts	4819-3-11	

Audited and found correct.

22nd May 1872. Chas. E. Stumbell

Accompanied proceedings for December

St Patrick's Ward

Detail of Municipal Establishment.

		Salary for 13 Months	Salaries per annum	Total Major Rds.
		Rs. as P.	Rs. as P.	Rs. as P.
Ward I. Public Works				
Overseer				
Mukkadam				
Road Coolie				
Total				
Ward II. Collection				
1. Collecting Bailiff				
Clerks				
Servants				
Total				
2. Municipal Schools				
Masters				
Clerks				
Servants				
Total				
Ward III. Sanitation & Medical Services.				
1. Hospital & Dispensary				
Medical Subordinate				
Dresser				
Servants				
Total				
2. Vaccination				
Vaccinator	1	12	132	132
Total				132
3. Registration				
Registrar for 6 Months	5	10	200	
Do for 6 Months	2	10	120	320
Total				320

Statement III Municipality of Kellone.

Abstract of Deposits Account for the Year 1871-72.

	Rs	A	P		Rs	A	P
Balance brought forward	"	"	"	Credited to Municipal Funds	"	"	"
Deposits by appellants	"	"	"	Returned to appellants	"	"	"
Do by renters	"	"	"	Do to renters	"	"	"
Do by Contractors (toll renters)	842	8	"	Do to Contractors	"	"	"
Do as Security by Municipal servants	"	"	"	Do to Municipal servants	"	"	"
Deposited for the execution of work for which private parties are liable	"	"	"	Work done	"	"	"
				Returned to parties	"	"	"
Deposits under Sections 55, 76, 79, 122, 143, 149, or bye-laws.	"	"	"	Paid to claimants.	"	"	"
				Balance	842	8	"
Total.	842	8	"	Total	842	8	"

Municipal Commissr's Office Kellone
2nd May 1872

Audited and found correct.
Chas. E. Plunkett.
22nd May 1872.

Alexander
Vice Chairman
for President

Grant III. Continued	No.	Rate	Rs.	a	p	Rs.	a	p
4. Conservancy								
Nuisance Inspectors for one Month at 15 and 20 Rs.	2	35	35					
Nuisance Inspectors for 5 M. & 20 days.	1	40	224	8	3			
Do for 4 Months	1	50	200					
Scavengers	30	5	1,646	8	1			
Sorties 6 at ½ Re. 1 at 1 & 23 at 5 for 5 M.	30	163	815					
Do for 6 Months	30	5	890	8	2	3811	8	6
Total						3811	8	6
Grant IV. Miscellaneous & Municipal purposes.								
1. Lighting								
Massalgies								
Total								
2. Miscellaneous								
Toll gate Gumastahs for 10 M.	2	10	200					
Do	2	8	160					
Do	3	7	210					
Do	1	6	60			630		
Total						630		
Grant V. Supervision and Management.								
1 Office								
Manager for 8 M. & 20 days	1	100	864	8	3			
Do for 2 M. & 10 days	1	40	91	9	9			
Head clerk for 6 M.	1	25	150					
2nd Do for 5 M.	1	20	100					
3rd for 9 M. and 29 days	1	15	149	8				
Distrainer for 7 Months.	1	12	84					
Peons for 11 months....	1	5	55					
Tax Collectors	2	16	175	8				
Maistry	1	15	129	13	3			
Temporary Gumastahs for 1 day	2	12	132			1,800	4	11
Total						1,800	4	11
Grand Total.						6,693	13	5

Audited and found Correct.

22nd May 1872 Chas. E. Plumbett

Wm Lowe

Vice President

for

President

1.

Demand Collection and Balance Statement for the year 1871-72.

Arrears.

–	Balance of old Demand of 1870-71	Arrears of years previous to 1870-71	Total Demand	Collected	Remitted	Written off	Total columns 5, 6, 7	Balance	Remarks.
1	2	3	4	5	6	7	8	9	10
Rates on Houses.	37 2 3	4 9 3	41 11 6	1 14 5	39 13 1	- - -	41 11 6	- - -	
Do on Lands	6 15 7	- 5 6	7 5 1	6 15 7	- 5 6	- - -	7 5 1	- - -	
Taxes on Arts &c.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Tolls.	330 - -	- - -	330 - -	160 - -	- - -	- - -	160 - -	170 - -	
Total.	374 1 10	4 14 9	379 - 7	168 14 -	40 2 7	- - -	209 - 7	170 - -	

Municipal Comrs. Office
Kells
2nd May 1872.

Wm Lees
Vice President

Statement IV Municipality of Nellore

Demand Collection and Balance Statement for the year 1871-72.

15

Current.

Particulars	Demand assessed			Collected			Written off on appeal or otherwise			Written off as irrecoverable			Total columns 3, 4, 5			Balance			Remarks
1	2			3			4			5			6			7			8
	Rs.	as.	P.	Rs.	as.	P.	Rs.	as.	P.	Rs.	as.	P.	Rs.	as.	P.	Rs.	as.	P.	
Rate on Houses	4,925	5	9	4,816	15	8	64	5	1	-	-	-	4,881	4	9	*44	1	0	* of this Rs 1-3-10 (as. P.) have been since collected in April/72 towards the item No 1715 & small Cabil of As. 15. A door has been attached in satisfaction of demand; and the remainder Rs 41-13-9 (as. P.) has been ordered to be written off in Proceedings of the Comr. dated 23rd April 72.
Do on Lands	676	8	10	669	3	11	-	-	-	-	-		669	3	11	*7	4	11	* of this Rs. 6-15-1 have been since collected in April/72 and the remainder Rs 0-5-10 has been ordered to be written off in Proceedings of the Comr. dated 28th April 1872.
Taxes on Arts &c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tolls.	4,771	4	-	4733	6	6	-	-	-	-	-	-	4,733	6	6	*37	13	6	* Since collected in April 1872.
Total	10,373	2	7	10,219	10	1	64	5	1	-	-	-	10,283	15	2	89	3	5	

Municipal Comrs. Office Nellore 2nd May 1872

Audited and found correct.

22nd May 1872. Chas. E. Trunkato.

Actg Asst to Collr for Revenue

No. 1193
G.O. dated 12th Oct. 1872 No. 50-51
R.S. No. 1476 1872

23

Financial Department.

17

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Nellore, dated 22nd July 1872, No. 62.

Order thereon of Octr. 9th Sept. 1872 No. 1193.

The accounts received with the above report show that the receipts of the Municipality of Nellore during 1871-72 amounted to Rs 19,052-2-1 including the balance on hand at the beginning of the year. This balance is entered in the accounts at Rs 654-11-9, while in G.O dated 21st August 1871, No. 1291, it is shown as Rs 504-4-9. The discrepancy apparently arises from

from a sum of Rs 150-7-0 shown in last year's report as a balance in the Municipal chest and entered in the J. O under the head of 'Advances recoverable and unadjusted' having been added to the latter amount. The Municipality should either have accepted the balance shown in the J. O. above quoted, or have given their reasons for not doing so.

2. Credit is also taken in the accounts for a sum of Rs 262-5-9 as "refund by Police." In para 2 of J.O dated 21st November 1871, No. 1735, information was called for as to the necessity of making this refund but no explanation has yet been received.

3. The aggregate receipts exceed

Receipts		Rs
Rate on houses lands &c	——	5,384
Tax on vehicles	——	1,952
Registration of carts	——	1,532
Tolls	——	4,893
Fees	——	486
Miscellaneous Receipts	——	4,875
		19,052

Charges.		
Head I.		
New Works	——	2,148
Repairs	——	2,671
Head II		
Result grants	——	500
Head III		
Hospitals & Dispensaries	—	1,710
Vaccination	——	145
Registration of births and deaths	——	320
Conservancy	——	4,010
Head IV.		
Watering streets &c	——	900
Miscellaneous	——	323
Head V.		
Establishment	——	1,800
Miscellaneous	——	1,335
	Rs	15,862
Balance Rs		3,190

exceed the Budget Estimate by Rs 2,200. This is chiefly owing to the Local Fund contributions not having been included in the latter. The collections on account of the various taxes and the miscellaneous receipts are shown in the margin.

4. In Statement III the House and Land tax collections are shown at Rs 5486 which is in excess of the amount entered in Statement I. This should be explained.

5. Rs 15,862 were expended during the year, and a balance of Rs 3,190 was in hand at its close. Statement II A does not give the details for which it was intended, and in Statement II B, the particulars

particulars under Grant III are omitted. The new works executed during the year consist of laterite drains and other improvements to the streets, and a few latrines.

6. The accounts of the year appear to have been audited with great care by the Deputy Collector, Mr. Plunkett, who has, in his report, pointed out many faults in the system on which the accounts of the Municipality were kept. The Government are glad to learn that the reforms suggested by the Auditor have already been ~~inaugurated~~, and trust that a more favorable report on the state of the accounts will in future be received.

The

25 81

7. The cash chittah and day book should be scrutinized and countersigned by the Vice President as often as he can conveniently arrange to do so, and that officer might also be requested to undertake the duty of personally supervising cash payments to parties other than those on the Municipality establishment.

8. The Demand Collection and Balance Statement shows a very satisfactory state of affairs, but it is to be observed that from the Auditor's account of the way in which the Assessment registers have been kept, it is ~~doubtful~~ difficult to

~~to say~~ how far the results shown can be accepted as correct.

9. The Dispensary and its branch are reported to have worked well during the year. 303 in-patients, and 10,397 out-patients were treated in them. The financial condition of these institutions is also satisfactory, there being upwards of 10,000 Rs at their credit. A severe type of small-pox prevailed during a portion of the year, and is said to have made the people more willing to submit to vaccination, which does not however appear to have worked so successfully as in the previous year.

The

10. The Registers of births and deaths do not appear to be kept correctly as they go to show that during the year under report, the deaths exceeded the births by 12. As is remarked in the report deaths are more easily ascertained than births.

J.I.

84

To

The President of the Munt. Commission, Nellore 6

Board of Revenue 11
Revenue Deptt 11
Public Works Deptt 11
Inspector Genl. of Police 6
Insp. Genl. Ind. Med. Deptt. 6
Sanitary Commissioner 6
Director of Public Instn 7
Accountant General 6
President of the local fund Boards. Nellore. 6

115-[illegible]

Govt. of {1872} Madras.

Financial

To

The Asst. Secl. Comm.r
Nellore

Dated Sept. 9 1872

Recd. Sept. 13 1872, No. 1193.

Nos. 50-57.

Reviewing the annual Report on the working of the Nellore Municipality for 1871-72.

1193

7

M.R.O. 1—77,003—8-6-31.

(1) Number of pages 84

(2) Date of repair 3 - 1 - 1 D

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 1193 Press —Mis.

SO 51

Dated 7 - 9 1872.

50-51 A1/42

Not to be folded or roughly handled