M.R.O. 1—77,005—8-6-37.

(1) Number of pages _____

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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 77	Press / Mis.
125-126	125-126
Dated 18-1-	18 75.

40/41

Not to be folded or roughly handled

Mis

Municipal Reports.

No. 125. Read the following letter from E. L. PEARSE, Esq., Vice-President of the Municipal Commission, Vellore, to W. S. WHITESIDE, Esq., President of the Municipal Commission, Vellore, dated Vellore, 3rd November 1874, No. 144:—

I have the honor to report on the working of the Vellore Municipality during the past official year 1873-74.

2. The Commission was composed of eight official and nine non-official members, the total number of meetings held during the year was forty-five, and the average attendance at each meeting was five and a half.

3. The accounts having been audited by the Treasury Deputy Collector of this district, his report and the following statements are herewith forwarded:—

I. Statement of Revenue and Receipts.
II. Statement of Expenditure, with two enclosures.
III. Abstract of Deposit Accounts.
IV. Statement of Demand, Collection, and Balance.
V. Balance Sheet.
VI. Statement showing the Incidence of Taxation.

4. The receipts and expenditure of the year are entered below, in comparison with the Budget Estimates :—

Receipts.	Budget Estimate.	Actuals.	Increase.	Decrease.	Net Increase.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance	8,000 0 0	11,463 0 4	3,463 0 4	....	
Assignment by Government	1,110 0 0	1,110 0 0	....	....	
Surplus Pound Collections	....	22 14 6	22 14 6	....	
	Arrears. Rs.	Current. Rs.			
Rates on Houses and Land	1,000	6,000			
Tax on Trades	2,000	7,000	7,000 0 0	5,289 7 2	....	1,710 8 10	
Tax on Vehicles			9,000 0 0	6,650 14 8	....	2,349 1 4	
Tax on Carts			1,680 0 0	2,109 13 4	429 13 4	....	
Tolls			900 0 0	1,092 0 0	192 0 0	....	
Fees			16,000 0 0	18,150 0 0	2,150 0 0	....	
Fines			100 0 0	380 12 0	280 12 0	....	
Fees in Schools			70 0 0	85 14 0	15 14 0	....	
Lungerkanah			100 0 0	62 2 0	....	....	
Dispensary			4,176 0 0	6,444 11 6	2,268 11 6	37 14 0	
Contribution from Local Funds			2,624 0 0	2,517 13 10	....	....	
Market-rent			750 0 0	750 0 0	....	106 2 2	
Fees in the Slaughter-house			3,000 0 0	3,350 0 0	350 0 0	....	
Sale Proceeds of Materials, &c.			200 0 0	224 7 6	24 7 6	....	
Avenues			80 0 0	406 2 0	326 2 0	....	
Rent of Cart-stands			10 0 0	....	....	....	
Rent of Municipal Bungalow			250 0 0	400 0 0	150 0 0	10 0 0	
Sale of Sweepings			120 0 0	94 8 3	....	....	
Advances Recoverable			....	8 0 0	8 0 0	25 7 9	
Sale Proceeds of Land			....	87 9 6	87 0 0	....	
Miscellaneous Receipts			....	4,261 6 6	4,261 6 6	....	
			....	144 6 3	144 6 3	....	
Total ...	55,170 0 0	65,105 15 4	14,175 1 5	4,239 2 1	9,935 15 4

Expenditure.	Budget Estimate.	Actuals.	Increase.	Decrease.	Net Decrease.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
New Works	18,800 0 0	9,441 9 3	....	9,358 6 9	
Repairs	5,510 0 0	5,812 8 7	302 8 7	....	
Establishment	4,490 0 0	4,733 2 1	243 2 1	....	
Tools and Plant	140 0 0	780 4 5	640 4 5	....	
Contribution to Local Fund	800 0 0	812 8 0	12 8 0	....	
Municipal School	300 0 0	256 9 6	....	43 6 6	
Results Grants	1,600 0 0	1,597 8 0	....	2 8 0	
Inspection of Schools	500 0 0	500 0 0	....	....	
Miscellaneous	50 0 0	25 0 0	....	25 0 0	
Dispensary	3,300 0 0	3,232 10 7	....	67 5 5	
Vaccination	220 0 0	340 0 0	120 0 0	....	
Registration of Births, &c.	190 0 0	199 15 4	9 15 4	....	
Conservancy	9,050 0 0	9,784 6 0	734 6 0	....	
Lighting	1,860 0 0	3,166 3 2	1,306 3 2	....	
Market	460 0 0	408 0 0	....	52 0 0	
Slaughter-house	....	184 0 11	184 0 11	....	
Lungerkanah	4,180 0 0	4,096 13 6	....	83 2 6	
Other Purposes	50 0 0	....	....	50 0 0	
Office	2,250 0 0	2,383 14 7	133 14 7	....	
Miscellaneous	250 0 0	770 1 1	520 1 1	....	
Total ...	54,000 0 0	48,525 3 0	4,207 0 2	9,681 13 2	5,474 13 0
Balance ...	.....	16,580 12 4			
Total ...	.....	65,105 15 4			
Deposits ...	.....	1,845 7 3			

5. It will be observed from the above statements that the opening balance amounted to Rupees 11,463-0-4, the collections during the year to Rupees 53,642-15-0, the expenditure to Rupees 48,525-3-0, and the closing balance to Rupees 16,580-12-4, exclusive of Rupees 1,845-7-3 deposited by Contractors; total balance Rupees 18,426-3-7.

6. Of this balance, Rupees 12,296-14-5 was in the Taluq Treasury, Rupees 4,200-11-7 in the Bank of Madras, Rupees 128-9-7 in the Municipal Cash-chest, and Rupees 1,800 in two Government promissory notes of the 5½ per cent. loan purchased on account of the Vellore Lungerkanah.

7. Although Tolls and Taxes were levied at the same rates as in the preceding years, the receipts of the year under report exceeded the estimates by Rupees 9,935-15-4, owing partly to improvements in several items of income, and partly to the receipt of the following sums not expected when the Budget was prepared, *viz.*:—

	Rs.	A.	P.
Surplus Pound Collections	22	14	6
Unexpended balance of Lungerkanah Allowance	228	11	6
Sale Proceeds of Land	4,261	6	6

8. The collections of tolls and market-rent, and the rent for the sweepings of the cart-stands, was let out on contract.

9. The decrease in the House-tax is not real, as the whole of it has been collected after the close of the year, with the exception of Rupees 62-14-0, of which Rupees 32-11-0 is irrecoverable.

10. The falling off in the Trade-tax arose partly from current tax Rupees 598, and arrears Rupees 2,019 having become irrecoverable, the first owing to poverty, death or desertion of the defaulters, and the second to the cessation of proceedings against defaulters, consequent on an order passed by the Town Sub-Magistrate in the case referred to in G.O., 1st December 1873, No. 1738.

11. The receipts on account of the Civil Dispensary fell below the estimate, because interest due on Government promissory notes for Rupees 2,500 belonging to this institution was not drawn for the past year.

12. The decreases in the other items of receipts being small call for no remarks.

13. The actual expenditure of the year was lower than the estimate by Rupees 5,474-13-0. The causes of the increases and decreases in the several cases are explained below.

14. The increase in the expenditure for Repairs was caused by the payment of a larger sum than was anticipated for the repair of the Civil Dispensary, the entire cost being Rupees 714-13-4.

15. The excess in the outlay for Establishment was occasioned by raising the pay of the Overseer from Rupees 60 to 70 and entertaining a Lascar for him on Rupees 6 per mensem and employing some temporary road coolies.

16. The greater expenditure for Tools and Plant is attributable to the purchase of corrugated iron sheets for Rupees 340-8-0, mathematical instruments for Rupees 156-8-0, and three hand-pumps for Rupees 171-8-9.

17. The contribution to Local Fund for the repair of the Katpadi Road is fixed at Rupees 812-8-0, and not at the round sum shown in the estimate.

18. The increase in the number of children vaccinated, to whom batta was paid, accounts for the larger amount spent for Vaccination.

19. The small increase in the charge for Registration of Births and Deaths is cost of providing signboards, &c., for the Registrar's Office.

20. The cost on account of Conservancy increased, because the pay of the three Sanitary Inspectors was augmented from Rupees 20 to 25 each, two night-soil carts were constructed at Rupees 201-2-0, and the number of conservancy carts was increased from 29 to 32, involving an annual additional expenditure of Rupees 741-2-0.

21. The number of lights in 1872-73 was 285; it was increased to 339 in the past year, the expenditure being as follows:—

	Rs.	A.	P.
Cost of twelve Silber's Lamps	294	7	0
Lanterns and Lamp-posts	435	15	7
Kerosene Oil	1,450	4	0
Establishment	746	3	2
Contingency	239	5	5
Total ...	3,166	3	2

22. At the time the Budget was prepared it was not known when the slaughter-house would be ready for use, consequently no provision was made for any expenditure on that account. It was opened for public use in July 1873, and the sum of Rupees 184-0-11, shown as expenditure under that head, represents the pay of the Inspector and sweeper as well as contingent charges.

23. The increase made to the pay of the Manager by raising it from Rupees 50 to 70 per mensem is the cause of expenditure under the head "Office" being above the estimate.

24. The Miscellaneous Charges consists of the following items:—

	Rs.	A.	P.
Advertising Charges	20	4	6
Printing Charges	102	4	10
Almanac and Army List	8	7	0
Government Gazette	18	0	0
Refund of Trade-tax	213	8	0
Refund of House-tax	16	0	0
Signboards	48	0	6
Numbering Carts	40	14	6
Numbering Houses	53	9	0
Land Purchased	20	0	0
Fencing Trees	7	1	6
Quit-rent	14	11	11
Auditor's Fee	122	4	0
Remuneration for Special Service	20	0	0
Postal Charges	45	7	6
Receipt Stamps...	12	10	0
Cleaning Cesspool	3	0	0
Purchase of Earthen Pipe	3	13	10
Total ...	770	1	1

25. The expenditure on New Works fell short of the estimate by Rupees 9,358-6-9, because several drains and bridges provided for in the estimate were not undertaken in consequence of the difficulty of preparing a practicable scheme of drainage for the town.

26. The short expenditure in other cases is too petty to need explanation.

27. The new works executed during the year are as follow:—

	Rs.	A.	P.
Revetment to the Butcher's Nullah	949	3	11
Do. at Anna Sastri Street	59	10	0
Drains at Old Munsif's Court Street	926	0	0
Do. at Circar Mundi Street	1,328	9	10
Do. near Municipal Office	11	5	0
Tunnel across Butcher's Nullah	327	15	5
Do. at Kasevésvaradar Covil Street	345	11	10
Slaughter-house	2,454	9	9
Compound Wall around the Municipal Office	621	3	6
Bund for the Cusba Channel	362	3	3
Stone Pillars substituted for wooden ones in the Municipal Market	787	6	0
Latrine near Nayaniapa Moodelly Street	384	14	6
Do. Commissariat Bazaar	109	0	0
Dust-bins	758	9	9
Causeway at Butcher's Nullah	3	12	0
Gates at Jutka-stand and Grass Market	11	6	6
Total ...	9,441	9	3

28. The streets and roads in the town and cantonment were kept in good repair.

29. Cholera was entirely absent during the year, but fever and small-pox prevailed, and the former carried off 345 and the latter 33 persons, while there were 34 deaths from bowel-complaints, and 353 from other causes; total deaths 764. The number of births was 750.

30. The return of births and deaths, furnished by the village Monigars, who were paid for the work by the Municipality, having been found defective and incorrect, their services were dispensed with, and three new Registrars have been employed since February last with better results.

31. The total number of persons vaccinated was 2,052, of whom 380 were by the Municipal Vaccinator, and the rest by the Medical subordinates employed under the Civil Surgeon of Vellore. The operation proved successful in 1,710 cases, unsuccessful in 89, and doubtful in 27, while the result was unknown in 226 cases of children not residing in the town and vaccinated in the market-place or public streets.

32. In reporting upon the working of the Civil Dispensary, it seems sufficient to quote below what the Civil Surgeon states in his report for 1873-74:—

"The institution continues to work most satisfactorily, the total number of in-patients treated in 1872 and 1873 was 482, and in 1873-74, 517, and the total

number of out-patients in 1872-73, 4,917, and in 1873-74, 5,255, showing a considerable increase in both classes. There were five capital operations of which four were successful. Several minor operations were also performed.

"The financial condition of the hospital continues flourishing; it is under the Municipality, which of course supplies any extra funds if necessary, but it actually costs the Municipality little or nothing; 2,500 Rupees are funded in the Government 5½ per cent.; 2,200 are annually granted from the Lungerkanah Fund. The Local Fund Board give Rupees 750 annually, and European subscriptions amounted to Rupees 149, Native, Rupees 30, sale of medicines Rupees 62-7-9. Two cawnies of land give a rent of Rupees 30 per annum, and the grass in the hospital compound Rupees 30 more per annum, and the expenses do not exceed receipts from these sources."

33. The total number of paupers supported by the Lungerkanah was 3,222; they were all persons destitute and unable to work; they used to attend daily at a certain place in the town, and each received 60 Rupees weight of rice for the day. This daily distribution was considered inconvenient to all parties, and a weekly distribution has been substituted since July last.

34. As the Suriaguntah Tank and its supply channel and the different wells in the town were maintained in good order, and the aqueduct from Suriaguntah across the fort glacis to the reservoir near the entrance to the Fort was opened for the use of the public, the water-supply of the town was all that was desirable.

35. The employment of three Sanitary Inspectors, six Peons, 27 Sweepers, and 29 Toties, 10 drain-cleaning coolies, and 32 conservancy and two night-soil carts, under the supervision of the Division Commissioners, secured the conservancy of the town satisfactorily.

36. The educational operations of the past year has been already brought to notice in the report from this office, dated 6th August 1874, No. 73.

37. The suggestions contained in paragraphs 5 to 9 of the Auditor's report are being duly attended to.

No. 78.

Submitted with enclosures to Government. The Vice-President having entered fully into the administration of the Municipality during the past year, the undersigned has no further remarks to offer. The letter referred to in the last paragraph but one was submitted to Government with letter, No. 59, dated 19th August 1874.

TRIPATTI, (Signed) W. S. WHITESIDE,
30th November 1874. *President.*

To the Acting Chief Secretary to Government, Fort St. George.

No. 126. ORDER THEREON, 18th January 1875, No. 77.

The subjoined abstract shows the actual receipts and expenditure of the Vellore Municipality for 1873-74, compared with the estimates for that year :—

RECEIPTS.

	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Balance brought forward ...	8,000	11,463
Assignment by Government...	1,110	1,133
Rate on Houses, &c.	7,000	5,289
Tax on Arts, &c....	9,000	6,651
Tax on Vehicles	1,680	2,110
Registration of Carts	900	1,092
Tolls	16,000	18,150
Fees	100	381
Fines	70	86
Endowments, &c.	6,800	8,962
Contribution from Local Funds	750	750
Miscellaneous	3,760	8,889
Advances Recovered	...	150
Total ...	55,170	65,106

CHARGES.

	1873-74. Estimate.		1873-74. Actuals.	
	RS.		RS.	
Grant I.				
New Works—				
Communications	18,800		674	
Sanitary and Miscellaneous			8,768	
Repairs—				
Communications	5,510		3,390	
Sanitary and Miscellaneous			2,422	
Other Items	5,430		6,325	
Grant II.—				
Municipal Schools	...		257	
Salary Grants	300		...	
Results Grants	1,600		1,598	
Other Items	550		525	
Grant III.—				
Hospitals	3,300		3,232	
Vaccination	220		340	
Registration of Births and Deaths	190		200	
Conservancy	9,050		9,784	
Grant IV.—				
Lighting	1,860		3,167	
Other Miscellaneous Purposes	4,690		4,862	
Grant V.—				
Establishment and Supervision	2,500		2,752	
Refunds	...		230	
Balance	1,170		16,580	
Total ...	55,170		65,106	

2. The receipts of the year, exclusive of the opening balance, amounted to Rupees 53,643, against an estimate of Rupees 47,170, the increase being chiefly under Tolls, Endowments, and Miscellaneous. The Government desire further explanation regarding the unanticipated receipt of Rupees 4,261 from the sale of land. The Government observe that the falling off under "House-tax" is explained not to be real, as almost the whole of the balance was collected after the close of the year. Some explanation should also have been given of the failure to collect so large a portion of the demand *within* the year.

3. The expenditure of the year amounted to Rupees 48,526 against an estimate of Rupees 54,000, so that not only was no effort made to expend the excess

receipts which were unforeseen when the Budget was prepared, but there was an actual short expenditure of Rupees 5,474, the whole of which is attributed to several drains and bridges not having been undertaken in consequence of the difficulty of preparing a practicable scheme of drainage for the town.

4. The Medical Officer's report on the working of the Dispensary has not been forwarded as directed, but from an extract from the report quoted by the Vice-President it would appear that the institution did good work during the year. Statement I.-A has not been submitted. The President will supply the omission.

5. The total number of persons vaccinated is reported at 2,052, of whom only 380 were vaccinated by the Municipal Vaccinator, and the rest by the Medical subordinate employed under the Civil Surgeon of Vellore. The Government consider that the small proportion of the work performed by the Municipal Vaccinator calls for notice by the Commissioners. It is observed that he performed 630 operations in the preceding year. The registration of births and deaths is reported to have been unsatisfactory, but a change was made in the establishment in February last. It is gratifying to learn that the water-supply of the town was all that was desirable.

6. The Auditor's report is by no means satisfactory, and goes to show that the management during the year under review compares very unfavorably with that for the preceding year, when the accounts were reported by Mr. O'Brien to have been clearly and accurately kept.

7. The delay in the submission of the report has been excessive.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Vellore.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Local Fund Boards, North Arcot.

Exd. J. Wright.

Govt. of [1875] Madras.

FINANCIAL.

To

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

Dated January, 1875.

Read.

G.O., 18*th January* 1875, *No.* 77.

JANUARY.
Nos. 125-126.

Vellore Municipality—The annual report of this Municipality for 1873-74 reviewed.

No 164.

Municipal Commissioners Office
Vellore 3rd November 1874

6

From The Vice President of the
Municipal Commissioners
Vellore

To

The President of the
Municipal Commissioners
Vellore

Sir

I have the honor to report on the working of the Vellore Municipality during the past Official year 1873-74.

The Commission was composed of 8 Official and 9 Non Official members, the total number of meetings held during the year was 45 and the average attendance at each meeting was 5 1/2.

The accounts have been audited by the Treasury Deputy Collector of this District, his report and the following Statements are herewith forwarded.

I Statement of Revenue & Receipts
II Statement of Expenditure with 2 endorsements
III Abstract of Deposit accounts
IV Statement of Demand Collection & Balance
V Balance Sheet.
VI Statement showing the incidence of taxation.

The Receipts and Expenditure of the year are entered below in comparison with the Budget Estimates. 7

Receipts		Budget Estimate		Actuals		Increase		Decrease		Net Increase (Decrease)	
1		2		3		4		5		6	
Balance		8000	..	11463	4	3463	4	..	..		
Appropriated by Government		1110	..	1110	..	..	..	..	..		
Surplus Pound collections		..	..	22	14 6	22	14 6	..	..		
	Arrears	Current									
Rates on houses and land	1000	6000	7000	5289	2	..	..	1710	8 10		
Tax on Trades	2000	7000	9000	6650	14 8	..	..	2349	1 4		
Tax on Vehicles			1680	2109	12 4	429	12 4	..	..		
Tax on Carts			900	1092	..	192	..	..	..		
Tolls			16000	18750	..	2150	..	..	..		
Fees			100	380	12	280	12	..	..		
Fines			70	85	14	15	14	..	..		
Fees in Schools			100	62	2	..	..	37	4		
Lanjerkarah			4176	6444	11 6	2268	11 6	..	..		
Dispensary			2624	2617	13 10	..	..	106	2 2		
Contribution from Local Fund			750	750	..	..	..	..	..		
Market Rent			3000	3350	..	350	..	..	..		
Fees in the Slaughter house			200	224	6	24	6	..	..		
Sale proceeds of Materials &c			80	406	2	326	2	..	..		
Arrears			10	..	..	..	..	10	..		
Rent of Cart Stands			250	400	..	150	..	..	..		
Rent of Municipal Bungalow			120	94	8 3	..	..	25	9		
Sale of Sweepings			..	8	..	8	..	..	..		
Advances Recoverable			..	87	9 6	87	9 6	..	..		
Sale proceeds of Land			..	4261	6 6	4261	6 6	..	..		
Miscellaneous Receipts			..	144	6 3	144	6 3	..	..		
Total			55170	..	65445	15 4	..	..	..	..	..

Expenditure		Budget Estimate		Actuals		Increase		Decrease		Net Increase (Decrease)	
1		2		3		4		5		6	
New works		8800	..	9441	9 3	..	..	9358	6 9		
Repairs		5510	..	5872	8	302	8	..	..		
Establishment		4490	..	4733	2 1	243	2 1	..	..		
Tools and Plant		140	..	780	4 5	640	4 5	..	..		
Contribution to Local Fund		800	..	872	8 ..	12	8 ..	..	..		
Municipal School		300	..	256	9 6	..	..	43	6 6		
Results Grants		1600	..	1591	8 ..	..	..	2	8 ..		
Inspection of Schools		500	..	500	..	..	..	..	..		
Miscellaneous		50	..	25	..	..	..	25	..		
Dispensary		3300	..	3232	10	..	..	67	55		
Vaccination		220	..	340	..	120	..	..	..		
Registration of births &c		190	..	199	15 4	9	15 4	..	..		
Conservancy		9050	..	9784	6 ..	734	6 ..	..	..		
Lighting		1860	..	3166	3 2	1306	3 2	..	..		
Market		460	..	408	..	..	..	52	..		
Slaughter house		..	..	184	11	184	11	..	..		
Lanjerkarah		4180	..	4096	13 6	..	..	83	2 6		
Other purposes		50	..	..	..	..	..	50	..		
Offices		3250	..	2383	14	133	14	..	..		
Miscellaneous		250	..	770	1 1	520	1 1	..	..		
Total		54000	..	48525	3 ..	4207	..	2968	13 2	5474	13 ..
Balance				16580	12 4						
Total				65105	15 4						
Deposits				1845	7 3						

It will be observed from the above Statements that the opening balances amounted to Rs 11,463-0-4, the collections during the year, to Rs 53642-15-4, the expenditure to Rs 48525-3-0 and the closing balance to Rs 16580-12-4, exclusive of Rs 1545-7-3 deposited by Contractors. total balance Rs 18426-2-7.

Of this balance, Rs 12296-14-5 was in the Taluk Treasury Rs 4200-11-7 in the Bank of Madras, Rs 128-9-7 in the Municipal Cash Chest and Rs 1800 in 2 Government Promissary notes of the 5 1/2 per cent loan purchased on account by Retired Lungerkarah.

Although Tolls and Taxes were levied at the same rates as in the preceding years, the receipts of the year under report exceeded the estimates by Rs 9935-15-4, owing partly to improvements in several items of income and partly to the receipt of the following sums not expected, when the Budget was prepared, namely;

Surplus Pound collections	22	14	6
Unexpended balance of Lungerkarah allowance	226	11	6
Sale proceeds of land	1264	6	6

The collections of Tolls and

and market rent and the rent for the Sweepings of the Cart Stands was let out on Contract.

The decrease in the House tax is not real, as the whole of it has been collected after the close of the year, with the exception of Rs 62-14-0 of which Rs 32-11-0 is irrecoverable.

The falling off in the Trade Tax arose partly from current Tax Rs 598 and arrears Rs 2,019 having become irrecoverable, the first owing to poverty, death or desertion of the defaulters and the second to the expiration of proceedings against defaulters, Consequent on an order passed by the Town Sub Magistrate in the case referred to in G. O. 1st December 1873 No 1738.

The receipts on account of the Civil Dispensary fell below the estimate, because interest due on Government Promissory notes for Rs. 2,500, belonging to this Institution was not drawn for the past year. The decreases in the other

items of receipts being Small Call for.
no remarks.

The actual expenditure of the year was lower than the estimate by Rs 5474 8 —. The Causes of the increases and decreases in the several Cases are explained below.

The increase in the expenditure for repairs was caused by the payment of a larger sum than was anticipated for the repairs of the Civil Dispensary, the entire Cost being Rs 714 13 4.

The excess in the outlay for establishment was occasioned by raising the pay of the Overseer from Rs 60 to 70 and entertaining a Coolie for him on Rs 6 per mensem and employing some temporary Road Coolies.

The greater expenditure for tools and plant is attributable to the purchase of Corrugated iron Sheets for Rs 1340 8 — Mathematical instruments for Rs 156 8 — and 3 Land pumps for Rs 171 8 9.

The Contribution to Local Funds for the repair of Katpadi road is fixed at Rs 812 8 — and not at the round Sum shown in the estimate. 9

The increase in the number of Children Vaccinated to whom Batta was paid accounts for the larger amount spent for vaccination.

The Small increase in the Charge for Registration of Births and Deaths is the cost of providing Lyn boards &c. for the Registrar's Office.

The reason account of Conservancy increased, because the pay of the 3 Sanitary Inspectors was augmented from Rs 20 to 25 each, two night Soil Carts were constructed at Rs 201 2 — and the number of Conservancy Carts was increased from 29 to 32 involving an Annual additional expenditure of Rs 741 2 —

The number of lights in 1872-73 was 285, it was increased to 389 in the past year, the expenditure being as follows.

Cooly & Silvers lamps	294	7	.
Lanterns and Lamp Posts	435	15	7
Kerosene oil	1650	4	.
Establishment	746	3	2
Contingency	239	5	5
Total Rupees	3166	3	2

At the time the Budget was prepared it was not known when the Slaughter house would be ready for use, Consequently no provision was made for any expenditure on that account. It was opened for public use in July 1873 and the Sum of Rs 184 - 11 shown as expenditure under that head represents the pay of the Inspector and Sweeper as well as Contingent Charges.

The increase made to the pay of the Manager by raising it from 50 to 70 per mensem is the Cause of expenditure under the head "Office" being above the estimate.

The Miscellaneous Charges Consists of the following items.

Advertising Charges	20	4	6
Printing Charges	102	4	10
Almanac and Army list	8	7	.
Government Gazette	18	.	.
Refund of Trade Tax	213	8	.
Carried over	362	8	4

Brought forward	362	8	4
Refund of House Tax 10	16	.	.
Sign Boards	48	.	6
Numbering Carts	40	14	6
Numbering houses	53	9	.
Land purchased	20	.	.
Fencing trees	7	1	6
Quit rent	14	11	11
Auditor's fee	122	4	.
Remuneration for Special Service	20	.	.
Postal Charges	45	7	6
Receipt Stamps	12	10	.
Cleaning Cesspool	3	.	.
Purchase of earthen pipe	3	13	10
Total Rupees	770	1	1

The expenditure on new works fell short of the estimate by Rs 9358-6-9 because Several drains and bridges provided for in the estimate were not undertaken in Consequence of the difficulty of preparing a practicable Scheme of drainage for the Town.

The short expenditure in other Cases is too petty to need explanation.

The new works executed during the year are as follow.

Revetment to the Butchers Nullah	949	3	11
Do at Annasastri Street	59	10	.
Drains at old Munsiff's Court Street	926	4	.
Do at Circar Mundi Street	1328	9	10
Do near Municipal Office	11	5	.
Tunnel across Butchers Nullah	327	15	5
Do at Kasevisvarader Cowil Street	345	11	10
Slaughter house	2454	9	9
Compound wall around the Municipal Office	621	3	6
Bund for the Cuddapa Channel	362	3	3
Stone Pillars substituted for wooden ones in the Municipal Market	787	6	.
Latrine near Nayaniapa Moodly Street	384	14	6
Do Commissariat bazar	109	.	.
Dust bins	758	9	9
Causeway at Patchers Nullah	3	12	.
Gates at Jutka Stand & Grass Market	11	6	6
Total Rupees	9441	9	3

The Streets and roads in the Town and Cantonment were kept in good repair.

Cholera was entirely absent during the year, but fever and Small Pox prevailed and the former carried off 345 and the latter 32 persons while there were 34 deaths from Bowel Complaints and 353 from other Causes, total deaths 764. The number of births was 750.

The returns of births and deaths furnished by the Village Moniyars who all were paid for the work by the Municipality have been found defective and incorrect, their services were dispensed with and 3 new Registrars have been employed since February last with better results.

The total number of persons Vaccinated was 2052, of whom 380 were by the Municipal Vaccinator and the rest by the Medical Subordinates employed under the Civil Surgeon of Bellary. The operation proved successful in 1710 cases, unsuccessful in 89, and doubtful in 27, while the result was unknown in 226 cases of Children not residing in the Town and vaccinated in the market place or public Streets.

In reporting upon the working of the Civil Dispensary, it seems sufficient to quote below what the Civil Surgeon states in his report for 1873-74.

"The institution continues to work most satisfactorily, the total number

of the Patients treated in 1872 and 73 was 482, and in 1873, 74 517- Diets of and Patients in 1872, 73 - 4,947 and in 73-74 5,255, showing a Considerable increase in both classes. There were 5 Capital operations of which 4 were Successful, Several Minor operations were also performed."

"The financial Condition of the Hospital Continues flourishing, it is under the Municipality, which of Course Supplies any extra funds if necessary, but it actually Costs the Municipality little or nothing, 2500 Rs are funded in the Government 5½ per Cent 2,500 are annually granted from the Lungerkarah fund. The Local Fund Board give Rs 750 annually and European Subscriptions amounted to 149 — — Native, 30 — — Salary Medicines 62-7-9. Two Cawnies of land give a rent of Rs 30 — — per

per annum and the grass in the Hospital Compound, Rs 30 more per annum, and the expences do not exceed receipts from these Sources"

The total number of paupers Supported by the Lungerkarah was 322, they were all persons destitute and unable to work, they used to attend daily at a certain place in the Town and each received 60 Rupees weight of rice for the day. This daily distribution was considered inconvenient to all parties and a weekly distribution has been Substituted Since July last.

At the Suriagunkah Tank and its Supply Channel and the different walls in the Town were maintained in good order, and the Aqueduct from Suriagunkah across the fork glacis to the reservoir near the entrance to the Fort, was

opened for the use of the Public, the water Supply of the Town was all that was desirable.

The employment of 3 Sanitary Inspectors, 6 Peons, 27 Sweepers and 29 Ratios to Drain Cleaning Coolies and 82 Conservancy & 2 night Coil Carts, under the Supervision of the Division Commissioners Secured the Conservancy of the Town Satisfactorily.

The educational operations of the past year has been already brought to notice in the report from this Office dated 6th August 1874 No 73.

The Suggestions Contained in paras 5 to 9 of the Auditors report are being duly attended to.

I have &c
Sgd/ C L. Pearce
Asst President

No 78

13

Submitted with Enclosures to Government. The Asst President having entered fully into the administration of the Municipality during the past year, the undersigned has no further remarks to offer. The letter referred to in the last para but one was submitted to Government with letter No 59 dated 20th August 1874.

C Chlutsinde
President Municipal Commission Nellore

North arcot
Collectors Office
Camp Tirupatti 30th November 1874

X
A.M.C

14

Despatch 1874
from Chief Secretary
Govt Madras

The Chief Secretary
to Govt Madras
Dated 30th November 1874
Rec'd 10th December 74
Ans'd 16th —"—
No 2655

No 78 Ellore

Submitting with
Enclosure copy of
letter No 144 dated 3rd
November 1874 and
from the Dist Registrar
Munl Com: Ellore
on the working of the Ellore
Municipality during the
first official year 1873-74

Recd 9th June 74 Dep 20-21
— 8 Nov 73 — " 23-24 "
— 30 May 74 — " 25-27 "
— 8 Sept 74 — 727-

Statement I.

Revenues & Receipts of the Municipal Funds of the Town of Vellore during the official year 1873-74.

15

		1873-74 Details of minor heads	1873-74 Details of major heads	Budget grants
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1.	Balance brought forward		11,463 - 4	
(a)	Municipal Funds	" "		
(b)	Endowments	" "		
2.	Assignments & allotments by Government.			
(a)	Grants for the repairs of Cantonment Roads.	1110 - -		1110 - -
(b)	Surplus Town Collection	2214 6	11,32 14 6	
		Arrears Current		
3.	Rates and Taxes.			
(a)	Rates on houses &c. Sec: 40	626 9	24,862 14 - 5,289 7 2	
(b)	Tax on arts &c. " 57	882 14	85,768 - - 6,650 14 8	
(c)	Taxes on Vehicles &c. " 63	" "	- 2,109 13 4 2,109 13 4	
(d)	Registration of carts Sec: 73	" "	- 1,092 - - 1092 - -	
(e)	Tolls Sec: 77	" "	- 18,150 - - 18,150 - -	
(f)	Fees &c. Sec: 106, 123, 125, 130, 131, 136 Bye laws & Schedule A	" "	380 12 - 380 12 -	
(g)	Magisterial fines Sec: 17	" "	85 14 - 85 14 -	
		1,509 7	1032,2495 4 33 7	58132 33 7 58132 34,750 - -
4.	Fees in schools and Training Institutions		622 - -	622 - -
5.	Endowments & Sundry Contributions and Donations.			
(a)	Civil Dispensary		2,517 13 10	
(b)	Dungarkhanah.			
	Government allowances	4,176 - -		
	Grave pendas balances	2,268 11 6	6,444 11 6	8,962 9 4 6,800 - -
6.	Contributions from Local Funds & Civil Dispensary		750 - -	750 - - 750 - -
	Carried over			56,129 7 4

Statement I.

Revenues and Receipts of Municipal Funds viz:

	1873-74 Detail of minor heads	1873-74 Total of major heads	Budget grant.
Brought forward		85129 7 4	
7. Miscellaneous.			
(a) Sale of sweepings	8 - -		
(b) Sale proceeds of lands	42166		
(c) Private contributions for repairing Velapadi Pagoda Tank	139 - -		
(d) Fees from slaughter house	22476		
(e) Rents of municipal detached Bungalows	9483		
(f) Sale proceeds of materials	406 2 -		
(g) Recoveries for damages to municipal properties	2 12 -		
(h) Unexpended balances of permanent advance for contingent charges	- 23		
(i) Cash discount received from Suppliers & Servants	28 -		
(j) Rents of Market	3350 - -	1	
(k) Rents of cart stand	400 - -		
		5888 14 6	3660 - -
8. Advances recovered	8796	8796	100 - -
Total		65105 15 4	47170 - -

Chittoor
24 July 1874

Signed J. A. Marjoribanks
by direction appointed to
audit the accounts of the
Vellore Municipality for the
year 1873-74.

Statement II. Expenditure from the Municipal Funds of the town of Vellore for the official year 1873-74.

	1873-74 Detail of minor heads	1873-74 Total of major heads	Budget grant.
Grant I (Public Works)			
1. New works.			
(a) Communications	673 11 3		
(b) Educational	- - -		
(c) Sanitary & Miscellaneous	8,767 14 -	9,441 9 3	
2. Repairs.			
(a) Communications	3390 7 2		
(b) Educational	- - -		
(c) Sanitary & Miscellaneous	2,422 1 5	5,812 8 7	
3. Establishment	4,733 2 1	4,733 2 1	
4. Tools & Plant & corrugated iron sheets	780 4 5	780 4 5	
5. Contributions to Local Funds.			
(a) Repairs of the Road from the town to the Railway station	812 8 -	812 8 -	
Total Grant I		21,580 - 4	
Grant II. (Education)			
1. Training schools	- - -		
2. Municipal schools	256 9 6		
3. Salary grants	- - -		
4. Results grants	1597 8 -		
5. Contributions to Local Funds for Educational Inspectorate	500 - -		
6. Miscellaneous	25 - -		
Total Grant II		2,379 1 6	

Statement II Expenditure from the Municipal Funds &c (Continued)

	1873-74 Detail of minor heads	1873-74 Total of major heads	Budget grant
Grant III Sanitation Medical Services			
1. Hospital Dispensaries.			
Refunds of fines		15 4 -	
Establishment	966 - -		
Diet	1,351 - 2 -		
Medicine	895 - 13 - 7	3,212 15 7	
Unclaimed money		4 7 -	3,232 10 7
2. Vaccination.			
(a) Establishment		120 - -	
(b) Contingencies		220 - -	340 - -
3. Registration of Births & deaths.			
(a) Establishment		195 3 4	
(b) Contingencies		4 12 -	199 15 4
4. Conservancy.			
(a) Establishment		4,685 8 10	
(b) Hire of Conservancy Carts &c		4,152 3 9	
(c) Contribution for the Conservancy of the Fort & Cantonment		109 - -	
(d) Cleaning of Tanks, wells, Drains &c		563 4 -	
(e) Construction of 2 Latrine carts		201 2 -	
(f) Removing Orchil Trees		21 10 3	
(g) Cleaning the Fort trench		229 5 -	
(h) Repairing Latrine carts		19 11 9	9,846 - -
(i) Killing dogs		30 4 -	9,876 - -
Total Grant III		- - -	13,556 15 11
Grant IV. Miscellaneous.			
Municipal purposes.			
1. Lighting			
(a) Establishment		746 3 2	
(b) Contingencies		2,420 - -	3166 3 2

Statement II Expenditure from Municipal Funds &c (Continued)

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	1873-74 Detail of minor heads	1873-74 Total of major heads	Budget grant
Grant IV Miscellaneous (Continued)			3166 3 2
2. Markets.			
(a) Establishment	408 - -		
(b) Contingencies	- - -	408 - -	
3. Slaughter houses.			
(a) Establishment	165 7 9		
(b) Contingencies	18 9 2	184 0 11	
4. Poultries.			
(a) Pungurkhana	128 - -		
(b) Feeding Paupers	3,764 13 1	3,892 13 1	
5. Sign boards for streets &c	48 - 6		
6. Numbering houses	53 9 -		
7. Painting Registration numbers on carts	40 14 6		
8. Avenue	7 1 6		
9. Purchase of land	20 - -		
10. Cess pool	3 - -		
11. Premium for purchasing Government Security for Pungurkhanah	204 - 5	376 9 11	
Total Grant IV	- - -	8,027 11 1	
Grant V. Superintendence & management			
1. Offices.			
(a) Establishment	2,233 - -		
(b) Contingencies	150 14 7		
2. Miscellaneous.			
(a) Printing	102 4 10		
(b) Fees for auditing the accounts	122 4 -		
(c) Postage	45 7 6		
(d) Bells, Gazettes &c	18 - -		
(e) Advertising charges	20 4 6		

Statement II. Expenditure from the Municipal Funds/Continued

1873-74

	Details of Minor heads	Totals of Major heads	Budget grants
Grant V. Supervision Arrangements/Continued			
(f) Commission to Bills Collectors			20 —
(g) Cartbase fines			3 13 10
(h) Books furnished			8 7 -
(i) Documents in lands			14 11 11
(j) Receipt stamps			12 10 -
Total Grant V		- - -	2,751 14 2
			48,295 11 -

Refunds of other than current Income.

Trade Fees	213 — 8 —	
House Fees	16 — - —	
	229 8 -	229 8 -
		48,525 3 -
Balance		16,580 12 4
Total		65,105 15 4

Statement
24 July 1874

Signed J. Jul. Mayor Chairman
by Order appointed
to audit the accounts of the
Native Municipality for the
year 1873-74.

Statement II A.

Details of allotments for expenditure on Public Works estimated to cost Rs. 100 or upwards. 18

Part I New Works.

No.	Projects	Amount of Estimates	Cost Expenditure Expenditure during 1873-74
		Rs as P.	Rs as P.
(a)	Communications.		
	Tunnels at Kulakara Mullah	327 15 5	327 15 5
	Do at Kasivisvanathar Koil street	345 11 10	345 11 10
(c)	Sanitary and Miscellaneous.		
1	Drain in Circar Sundy street	1,328 9 10	1,328 9 10
2	Do Old Municipal Court street	926 - -	926 - -
3	Do near the Municipal Office gates	11 5 -	11 5 -
4	Pavement at Kulakara Mullah	949 3 11	949 3 11
	Do at Arasa Sastry Mullah	59 10 -	59 10 -
5	Sales building stone pillars for the wooden posts in the Municipal Market	787 6 -	787 6 -
6	Completing Slaughter house	2,454 9 9	2,454 9 9
7	Constructing the bund of Cuddra Channel	362 3 3	362 3 3
8	Constructing a new flight of Latrine at Rayiappa Mudaly's street	384 14 6	384 14 6
9	Do near the Commissariat Bazar	109 - -	109 - -
10	Do Compound walls for the Municipal offices	621 3 6	621 3 6
	Petty works and Repairs.		
	Construction of Drain lains in different parts of the Town	758 9 9	758 9 9
	Do gates at Pukkah stand and grass Markets	11 6 6	11 6 6
	Do Conservancy	3 12 -	3 12 -
	Grand Total	9,441 9 3	9,441 9 3

Statement II A

Details of Expenditure on Public Works &c.

Part II Bridges.

No.	Object	Amount of Bills & Orders passed during the year 1873-74	Total Expenditure to date
(a)	Communications.		
	Town Roads	2,410 14 10	2,410 14 10
	Cantonment Roads	979 8 4	979 8 4
	Out houses attached to Municipal office	3 6 6	3 6 6
	Municipal Office building	245 15 6	245 15 6
	Municipal Market	503 10 1	503 10 1
	Civil Dispensary	714 13 4	714 13 4
	Surinagunta supply channel	170 13 9	170 13 9
	Toll Gates	20 - -	20 - -
	Latrines	20 1 4	20 1 4
	Urinals	3 11 6	3 11 6
	Walls	131 3 2	131 3 2
	Burial ground at Gubbalamitta	92 - 3	92 - 3
	Velapady Pagoda Tank	446 6 -	446 6 -
	Grand Total	5,812 8 7	5,812 8 7

Chittoor
24 Jul 1874.

Signed Jas. Mayor Cubbon
Secretary Appointed
to audit the accounts
of the Town Municipality
for the year 1873-74.

Statement II. B. Detail of Municipal Establishment for the year 1873-74.

19

No.		No. of persons	Salary per annum	Total Salary per Major Head.
Grant I.	Public Works Establishment			
	Overseer	1	70 - -	813 13 10
	Mistry	1	10 - -	120 - -
	Road Coolies	101	311 1 8	3,733 4 3
	Peons	1	6 - -	66 - - 4,783 2 1
Grant II.	Education, Municipal school.			
	2. Teachers and 1 Peon	3	23 - -	256 9 6 256 9 6
Grant III	Sanitation & medical services.			
1	Hospital and Dispensary.			
	Hospital Assistant	1	40 - -	480 - -
	Peons	2	12 - -	144 - -
	Wards Cooly	5	5 - -	60 - -
	Water man	1	4 - -	48 - -
	Cook	1	7 - -	84 - -
	Durwan	1	3 - -	36 - -
	Lobby	1	6 - -	72 - -
	Doby	1	3 8 -	42 - - 966
2	Vaccination.			
	Vaccinator	1	10 - -	120 - -
3	Registration.			
	Registrar	3	21 - -	195 3 4
4	Conservancy.			
	Sanitary Inspectors	3	60 - -	840 - -
	Sweepers	25	125 - -	1,466 9 10
	Lobbies	25	125 - -	1,463 - -
	Drain Cleaning Coolies	8	32 - -	483 15 - 4645
	Peons	6	36 - -	432 - - 5,946 12 2
Grant IV	Miscellaneous.			
1	Municipal purposes.			
	Lighting			
	Inspector of lights	1	15 - -	179 8 3
	Carried Over			10,956 7 9

Statement II C. Statement of Municipal Collections

[illegible]

Arrears

Assessed Lighting ...	11	55 ..	6	10	11
Unassessed.					
Rent ...	2	12 —	144	—	
Sewerage ...	2	10 —	120	—	
Water Cooler ...	3	12 —	144	—	
Slaughter house.					
Assessed ...	1	24 —	128	12	
Sewerage ...	1	5 ..	37	17	
4 Kiosques.					
Assessed ...	1	7 ..	84	—	
Unassessed ...	1	4 ..	38	..	
Sewerage ...	1	8 ..	6	..	
			1,447		

Grade IV Subscriptions 79 assessed.

Vernacular Club ...	1	20 ..	820	..
Cantonment Club ...	1	20 ..	240	..
Cantonment Band ...	1	15 ..	180	..
Gymnasium ...	1	15 ..	180	..
Church ...	1	15 ..	180	..
Roads ...	1	15 ..	180	..
Sewerage ...	3	19 ..	225	..
Sewerage ...	1	4 ..	48	..
Loan Collection ...	3	30 ..	360	..
			2,233	
			14,637	

Bhiwa
24 Jul 1874.

[illegible]
Municipality
Bhiwa

Statement III Municipality of Bhiwa.

Abstract of Deposits Accounts for the year 1873-74.

	Rs	As	P		Rs	As	P
Balance brought forward ...	2,809	1	11	Credited to Municipal Funds ...	1,791	10	8
Deposits by Contractors ...	1,710	..		Returned to Contractors ...	882	..	..
					2,673	10	8
				Balance ...	1,845	7	3
	4,519	1	11	Total ...	4,519	1	11

Statement IV. Municipality of Vellore.

Demand, Collection and Balance statement for the year 1873-74.

Current.

	Demand	Remitted on appeal or otherwise	Net demand	Collection	Balance	Written off as irrecoverable	Total Columns 2, 3 & 4	Balance	Remarks
	1	2	3	4	5	6			
Taxes on houses &c.	6,001 1 -	4,662 14 -	16 13 -	- - -	4,679 11 -	1,321 6 -		Rs 1179-6-	Collection after the close of the year.
Taxes on Arts &c.	7,641 - -	5,768 - -	540 8 -	601 - -	6,909 8 -	731 8 -		Rs 731-8-	
Tolls	18,150 - -	18,150 - -	- - -	- - -	18,150 - -	- - -			
Total	31,792 1 -	28,580 14 -	557 5 -	601 - -	29,739 3 -	2,052 14 -			

Arrears

	Balances old Demands	Arrears of previous year	Total Demands	Collection	Remitted	Written off	Total Columns 4-5-6	Balances	
	1	2	3	4	5	6	7	8	
Taxes on houses &c.	60 6 11	696 1 -	756 7 11	626 9 2	129 6 9	- - -	755 15 11	- 8 -	
Taxes on Arts &c.	541 2 8	2,667 8 -	3,208 10 8	882 14 8	306 12 -	2,019 - -	3,208 10 8	- - -	
Tolls	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total	601 9 7	3,363 9 -	3,965 2 7	1,509 7 10	436 2 9	2,019 - -	3,964 10 7	- 8 -	

Chittoor
24 July 1874.

Abstract of Collections appended to the Accounts of the Vellore Municipality for the year 1873-74.

No 2

Balance sheet of the Vilakoo Munic

Receipts	Amount Rs as P	Rs as P
By Balance brought forward.		
In Taluk Treasury	14,194 15 10	
" Cash Chest	77 2 5	
		14,272 2 3
" Rates on houses &c for 1871-72	772	
" Do 1872-73	619 2 "	
" Do 1873-74	4,662 14 "	
" Taxes on carts viz 1st 1/2 half year 1871-72	7 6 8	
" Do 2 Do 1871-72	27 " "	
" Do 1st 1/2 Do 1872-73	228 " "	
" Do 2 Do Do	620 8 "	
" Do 1 Do 1873-74	3,320 " "	
" Do 2 Do Do	2,448 " "	
" Taxes on vehicles (section 63)	2,109 13 4	
" Registration of Carts (section 73)	1092 " "	
" Tolls	18,150 " "	
" Rents of Municipal Markets	3,350 " "	
" Rents of cart stands	400 " "	
" Miscellaneous fines (section 17)	85 14 "	
" Fees from Schools	62 2 "	
" Discounts	2 8 "	
" Fees (section 106, 123, 125, 130, 131 & 136)	380 12 "	
" Receipts on account of Civil Dispensary	3,267 13 10	
" Unexpected Contingencies	6,444 11 6	
" Contingent Fund maintenance allowance	1,110 " "	
" Surplus Fund Collections	22 14 6	
" Sales of Sweepings	8 " "	
" Sales of waste lands	4,261 6 6	
" Private Contributions for Repairing Velapadi Pagoda Tank	139 " "	
" Fees from slaughter houses	224 7 6	
" Advances recovered	87 9 6	
" Rents of Municipal Retreat Bungalow	94 8 3	
Carried over	53,283 14 9	14,272 2 3

24

For Deposits returned	2,673 10 8	
" Construction of masonry Drains	2,265 14 10	
" Repairs to the bunds of channels	1008 13 11	
" Construction of Bridges & Culverts	673 11 3	
" Do of the bunds of Cultivable channels	362 3 3	
" Construction of gates at Jutka stands and grass Markets	11 6 6	
" Stone Pillars for Markets	787 6 "	
" Construction of slaughter house	2,405 4 9	
" Causeway at Cultivable Tanks	3 12 "	
" Construction of Compound walls to the Municipal office	621 3 6	
" Latrines	493 14 6	
" Dust bins	758 9 9	
" Repairing Roads	2,375 7 "	
" Repairs of Cantonment Roads	979 8 4	
" Repairs of Cantonment Cooles	1,085 2 8	
" Town Roads Cooles	2,648 1 7	
" Sundry charges on account of Town Roads	35 7 10	
" Repairs of detached Municipal Bungalow	73 6 6	
" Repairs to the Municipal office	245 15 6	
Carried over	19,558 5 4	

Brought forward ... 53,233 14 9 14,272 2 3

By sale proceeds of materials ..... 406 2 -

" Recoveries on account of damages to Municipal property ..... 2 12 -

" Deposits from Contractors ..... 1710 - -

" Receipts from Taluk Treasury ..... - - -

" Do from Bank of Madras ..... - - -

" Miscellaneous Receipts ..... - 2 3

55,352 15

Carried Over 69,625 1 3

Brought forward ... 19,558 5 4

To Repairing Municipal Contract 503 10 1

" Repairs of (with Disposal) 714 13 4

" Cleaning of tanks, wells &c ..... 563 4 -

" Repairing surface sewer channels 170 13 9

" Repairing Subsequent supply channels 170 13 9

" Advances for the repair of Bullock gates ..... 20 - -

" Repairing Latrines 20 1 4

" Repairs to Urinals 3 11 6

" Repairing wells 131 3 2

" Cleaning Cess pool in the slaughter house ..... 3 - -

" Cleaning the Front trench 22 9 5

" Repairing burial grounds ..... 92 - 3

" Corrugated Iron sheets purchased ..... 340 8 -

" Purchase of earthen pipes 3 13 10

" Contribution for Railway Road ..... 812 8 -

" Repairing Vaigai Vagada Bank ..... 446 6 -

" Lighting charges ..... 2,420 - -

" Repairing Latrine carts 19 11 9

" Cost of night soil carts ..... 201 2 -

" Conducting charges of slaughter house 18 9 2

" Unclaimed Money ..... 47 -

" Cowell grant ..... 1,597 8 -

" Contribution for educational Institution ... 500 - -

" Feeding charges incurred in Vellore Lunguntakarar 3,764 13 1

" Contribution for the Conservancy of the Front .. 109 - -

Carried Over ... 32,041 15 -

Brought forward £	69,625	13
Carried Over £	69,625	13

Brought forward £	32,041	15 6
To Hire of Latrine Carts, bullocks and drivers	217	10 6
" Advertising charges	20	4 6
" Printing charges	107	4 10
" Books purchased	8	7 -
" Subscriptions & Rents paid to Rangoon Gazette	18	- -
" Hire of Conservancy Carts	3,057	15 3
" Hire of Drain cleaning Carts	882	10 -
" Tools	283	4 5
" Cost of Instruments	156	8 -
" Charges of the Civil Dispensary	2,317	2 -
" Refunds of trade Fees	213	8 -
" Refunds of House Fees	16	- -
" Sign Boards	48	- 6
" Numbering Carts	40	14 6
" Numbering houses	53	9 -
" Lands purchased for a Bridge	20	- -
" Premium on Government Promissory Notes purchased	204	- 5
" Rewards for killing Dogs	30	4 -
" Refunds of fines	15	4 -
" Felling avenue trees	7	1 6
" Assessments on lands	14	11 11
" Auditor's fees	12	2 4 -
" Rewards to Bill Collectors	20	- -
" Purchase of Medicine for the Dispensary	895	13 7
Carried Over £	40,801	8 11

Brought forward 69,625 / 3

Carried Over ... 69,625 / 3

Brought forward £ 40,801 8 11

To Pay of the Office Manager	820	- -
" Do Vernacular Clerk	240	- -
" Do English Clerk	180	- -
" Do Accountant	180	- -
" Do Cashier	225	- -
" Do Peons	48	- -
" Do Sweeper	360	- -
" Do Bill Collectors	840	- -
" Do Sanitary Inspectors	432	- -
" Do Peons	1,486	9 10
" Do Sweepers	1,463	- -
" Do Scavengers	483	15 -
" Do Drain Cleaning Coolies	144	- -
" Do Market Peons	120	- -
" Do Sweepers	144	- -
" Do Water Coolies	179	8 3
" Do Light Inspectors	566	10 11
" Do Lamp lighters	128	6 2
" Do Slaughter house Inspectors	37	1 7
" Do Sweepers	195	3 4
" Do Registrar of Births & Deaths	4	12 -
" Contingent Charges in connection with the above	813	13 10
" Pay of Overseers	66	- -
" Do Peons	120	- -
" Do Sanitary	120	- -
" Do Vaccinators	128	- -
" Do Lunguttchapa Establishment	50,487	9 10

Carried Over ....

Brought forward... 69,625 / 3

Total.... 69,625 / 3

Brought forward.... 50,487 9 10

To	Batta to the Vaccinator	220	..
"	Municipal school charges	25 6	6
"	Furniture for the above school	25	..
"	Office contingencies	150	14 7
"	Postal charges	45 7	6
"	Receipt stamps	12	10 ..
"	Removing Orderly fees		10 3
			51,198 13 8
	Balance		18,426 3 7
	Total		69,625 / 3

By	In Taluk Treasury	12,296	14 5
"	Bank of Madura	4,200	11 7
"	Cash in hand	128	9 7
"	Invested in this year in the Government Promissory Notes of 5½ per cent loan of the 1859-60 on account of Vellore Lunguttahs		
	Rs. 0 31950 — @ 1,000		
	" 0 33571 — " 800	1,800	..
		18,426	3 7

24 July 1943

Signed J. A. Ramjambapka
by Order appointed to audit the accounts of the Vellore Municipality for the year 1873-74

True copy

R. Whitelaw

President

...municipality) for the year 1873-74.

...ol	Disbursements	Amount Total

Endorsed
in Rs 78 pm
to President
Mund Com" Vellore
North Arcot to the
Chief Secretary to
Govt Fort St George

16 January 75

Received
in
16-1-75

Rec'd

Sec Trial No 2655 of 74.
From 18th January 1875
to 1125

1293.

North Arcot
Collector's Office
Chittoor 24 July 1874.

From

J. A. Margoniebanks Esqr.
Deputy Collector appointed to
audit the accounts of the Vellore
Municipality for the year
1873-74.

To

W. S. Whiteside Esqre
Collector of North Arcot &
President of the Vellore Municipality.

Sir,

I have the honor to inform you that having agreeably to your instructions dated 8th instant No 1496, proceeded to Vellore and audited the accounts of the Municipality of that Town for the past official year 1873-74, I now beg to submit the following Statements prepared in the forms prescribed by Government.

I Statement of Revenue and Receipts.
II Statement of expenditure with 2 enclosures viz
A Detail of allotment for expenditure on Public Works estimated to cost Rs 100 or upwards and
B Detail of Municipal Establishment.
III Abstract of Deposit Account.

IV. Demand Collection & Balance Statement for Current & Arrears.

2. It will be seen from these Statements that the balance remaining in favor of the Municipality on the 1st April 1873 exclusive of deposits, was Rs 11,463-4-4 that the Collections during the past year amounted to Rs 53,642-15- that the expenditure was Rs 48,525-3- and that the year closed with a balance in favor of the Municipality of Rs 16580-12-4. To this amount be added Rs 1845-7-3 remaining on account of Deposits from Contractors, the balance will be increased to Rs 18,426-3-7 of which Rs 12,296-14-5 was in the Taluk Treasury, Rs 4,200-11-7 in the Bank of Madras, Rs 128-9-7 in the Municipal Cash Chest and Rs 1800 in 2 Government Promissory notes of the 5/2 per cent loan purchased during the year on account of Vellore Lingeshwara and now in deposit for safe custody in the Huzur Treasury.

3. The Demand Collection and Balance Statement of Current & arrears shew that on account of current demand of Rs 31,792-1- on account of House Rates, Service arts and Tolls Rs 29,739-2-3 were collected within the year and Rs 1910-4- since to close, leaving only the small sum of Rs 142 due at present on account of House rates. Of Rs 3965-2-7 arrears of previous years, the whole amount with the exception of the trifling sum of 8 Annas was collected & brought to account within the year.

Audit

4. The entries made in the Registers of Collections or account of House Rates and Taxes or arts were compared with the Day book as well as with the counterparts of the Certificates given to the parties. The counterparts of the licenses granted for vehicles & animals were examined with the license books. The items of expenditure were next checked one by one with the vouchers & were all found correct. Finally both receipts & Charges were compared with those items posted in the Ledger. When making this last comparison, I discovered that the items noted below were omitted evidently through oversight, to be posted in the ledger.

20th	June	1873	Bending a book	—	4
12th	September	1873	Stationery for appeal case	3	5
9th	October	1873	Postage on a hearing	—	1
9th	Dec	1873	Sanitary Street Boards	2	10	6
26th	March	1874	Demmistes for Roads	—	10	4

After supplying these omissions, I drew up a balance sheet and found the balance to agree with the Day book. A copy of this balance sheet is enclosed.

5 I satisfied myself that the balance in the Taluk Treasury & the transactions of the Municipality with the Taluk Treasury and Town Sub Magistrates' Office were correct by a reference to the accounts kept in the Taluk and in the Sub-Magistrate's Office.

6. When the Municipal accounts were audited by me two years ago, I brought to your notice that the Day or cash book was not closed each day. This practice still continues, the book being closed only at the end of each month. I think it should be closed daily as is done in all public Treasuries.

7. I also brought to your notice that the vouchers for the Charges bore no numbers and were not filed in order and suggested that they might be numbered in future

future and that the numbers given might be shown in the Day book. Nothing has been done in reference to this suggestion with the exception of opening a Column in the Day book for entering the numbers, but which Column has been left blank. I may here remark that many of the vouchers of last year do not bear the initials of the Asst President.

8 The Day book which contains all the cash transactions is, I find, not written up daily. After I had nearly finished my examination, I discovered quite casually that the day book for 1873-74 handed to me for audit was a fair copy made from another rough Day book kept in the Office & on inspecting the latter on the 16th Instant, I observed that even this book was written up only to the end of June.

9. I must beg leave also to remark that the postings into the Ledgers were very carelessly made, several items being entered in it out of the order of their dates.

The

10 The manager was most anxious
to render me all the assistance in his
power to expedite the audit, but,
owing to the unmethodical manner
in which the accounts were kept,
I was not able to complete the exa-
mination with any satisfaction to
myself till late on the 16th January last
or the 14th Instant.

I have &c

(Sgd) J. A. Magrath banks
Deputy Collector appointed
to audit the accounts of
the Village Municipality
for 1873-74.

True Copy

R. J. Hutchinson

President.

Financial Department 9/36.

PROCEEDINGS of the MADRAS GOVERNMENT.

Municipal – Reports

Read the following letter from the President of the Municipal Commission, Vellore, dated 30th November 1874. No 78.

Order thereon 18th January 1875 No 77

The subjoined abstract shows the actual receipts and expenditure of the Vellore Municipality for 1873-74 compared with the estimates for that year

Receipts	Estimate Rs	Actuals Rs
Balance brought forward	8,000	11,463
Assignment by Govt	1,110	1,133
Rate on houses &c	7,000	5,289
Tax on carts, &c	9,000	6,651
Tax on Vehicles	1,680	2,110
Repn of carts	900	1,092
Tolls	16,000	18,150
Fees	100	381

Encl with Govt

In Fin Dept 26 Jan 1875.

	Estimate Rs.	Actuals Rs.
Fines	70	86
Endowments, &c.a.	6,800	8,962
Contribution from L. F. Bds.	750	750
Miscellaneous	3,760	8,889
Advances recovered	"	150
	55,170	65,106

Charges

Grant I		
New Works		
Communications	18,800	674
Sanys. & Miscellaneous		8,768
Repairs		
Communications	5,510	3,390
Sany. & Miscellaneous		2,422
Other items	5,430	6,325
Grant II		
Mun.l Schools.	"	257
Salary grants	300	"
Results grants	1,600	1,598
Other items	550	525
Grant III.		
Hospitals	3,300	3,232
Vaccination	220	340
Regr. of births & deaths	190	200
Conservancy	9,050	9,784
Grant IV		
Lighting	1,860	3,167
Other miscellaneous pensions	4,690	4,862
Grant V.		
Establt. & Supervision	2,500	2,752
Refunds.	"	230
Balance	1,170	16,580
	55,170	65,106

The receipts of the year exclusive of the opening balance, amounted to Rs 53,643 against an estimate of Rs 47,170, the increase being chiefly under tolls, endowments, and miscellaneous. The Govt. desire further explanation regarding the unanticipated receipt of Rs 4,261 from the sale of land. The Govt. observe that the falling off under "House tax" is explained not to be real, as almost the whole of the balance was collected after the close of the year. Some explanation should also have been given of the failure to collect so large a portion of the

demand

demand within the year.

The expenditure of the year amounted to Rs 48,526 against an estimate of Rs 54,000, so that not only was no effort made to expend the excess receipts which were unforeseen when the budget was prepared, but there was an actual short expenditure of Rs 5474 - the whole of which is attributed to several drains and bridges not having been undertaken in consequence of the difficulty of preparing a practicable scheme of drainage for the town.

The Medical officer's report

report on the working of the Dispensary has not been forwarded as directed, but from an extract from the report quoted by the Vice President it would appear that the institution did good work during the year. Statement I A has not been submitted. The President will supply the omission.

The total number of persons vaccinated is reported at 2,052 of whom only 380 were vaccinated by the Municipal Vaccinator and the rest by the Medical subordinates employed under the Civil Surgeon of Vellore. The Govt consider that the small

proportion

proportion of the work performed by the Municipal Vaccinator calls for notice by the Commissioners. It is observed that he performed 630 operations in the preceding year. The registration of births and deaths is reported to have been unsatisfactory, but a change was made in the establishment in February last.

It is gratifying to learn that the water supply of the town was all that was desirable.

The Auditor's report is by no means satisfactory, and goes to show that the management during the year under review compares very unfavorably with that for the preceding year, when the accounts were reported by Mr. O'Brien to have been clearly and accurately kept.

The delay in the submission of the report has been excessive.

J.
6/1

39 12

F

To the Pres.t & the
Mem.t Comm.r, Vellore. 6 7
— P. W. Dept.t 16
— Rev.e Dept.t 6
— Bd. of Revenue. 14
— Accountant Genl. — 6
— Surv. Commissioner — 6
— Surgeon Genl. I. M. Dept. — 6
— Director of Pub. Instn — 7
— Pres.t & the L. F. Bd.
North Arcot. — 6

73

100 | 00

Desp.d 26-1-75

Govt. of {187 } Madras.

Jail

To

Dated 18 June 1875, No. 77
Recd.

Nos. 125-6

Vellore Jail. The annual Report of this Jail for 73-4, received.