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TAMIL NADU ARCHI

GOVERNMENT OF TAMIL NADU

Financial. DEPARTMENT

G.O. No. ~~B.P. No.~~	1090	Press. ~~Mis.~~
Dated	15-6-1881.	~~198~~ .

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

15th June 1881, No. 1090.

Municipal—Reports.

Read the following paper :—

From W. S. WHITESIDE, Esq., President of the Municipal Commissions, North Arcot District, to the Chief Secretary to Government, dated Vellore, 10th February 1881, No. A [*Current No.* 341].

I have the honor to submit the annual report and statements received from the Vice-President of the Vellore Municipality for 1879-80.

2. The report is accompanied by the set of statements prepared by the Auditor in which are shown the alterations that were rendered necessary after the accounts were audited, and these alterations are, as the Vice-President explains, the result of wrong postings made by the Auditor. These errors necessitated further reference to Mr. Bazely, the Auditor, and it will be observed from his letter, which forms one of the enclosures to this communication, that the accounts were not finally adjusted until the 1st instant.

3. I regret that there has been, as the Government are already aware, considerable delay in the submission of these documents, but this delay was unavoidable as the Government will observe from the explanation furnished in paragraphs 2 to 7 of the Vice-President's report and in his letter of the 5th instant, No. 629, which, with its enclosure, I beg also to submit for the information of Government.

4. The year opened with a credit of Rs. 3,442-6-9, and closed with a balance of Rs. 4,965-13-5 exclusive of deposits Rs. 1,318-15-0, securities of endowments Rs. 4,300, advances recoverable Rs. 30, and value of premises, &c., Rs. 17,450.

5. The receipts during the year, amounted to Rs. 49,142-13-2, which, together with the opening balance of Rs. 3,442-6-9 and the advance recoverable Rs. 30, made the assets for the year available for expenditure Rs. 52,615-3-11.

6. The available assets for the year exceeded the estimate by Rs. 1,589-3-11, and this is partly due to the recovery of arrears under Tolls and partly to the revision of assessment of the rates on houses.

7. The uncollected balance at the close of the year amounted to "Current" Rs. 1,696, and "Arrears" 1,448-14-3 ; total Rs. 3,144-14-3. This is very satisfactory compared with the balance which remained uncollected at the close of 1878-79, which then amounted to Rs. 10,306.

8. The expenditure of the year amounted to Rs. 47,649-6-6 against an estimate of Rs. 48,502, and against the actual expenditure of the previous year Rs. 50,523. The decrease is due, as explained by the Vice-President, to less work having been executed under Drainage, as the Commissioners do not wish to carry out the work on an extensive scale until a well-devised scheme for the drainage of the whole town is prepared and approved of by Government.

9. The percentage of expenditure under each of the major heads of account, as per Statement II, is as follows :—

Grant	I—Public Works	27·
"	II—Education	3·3
"	III—Sanitation and Medical Service	30·4
"	IV—Lighting, &c.	33·
"	V—Supervision	6·1
"	Refunds and Advances recoverable	0·2

10. The expenditure under Grant I (Public Works) aggregated Rs. 12,873, being made up of the following items:—

"New Works" Rs. 2,434, "Repairs" Rs. 2,945, "Establishment" Rs. 1,072, "Tools and Plant" Rs. 63, and "Contribution to Local Funds" Rs. 6,359-4-8. In this last-mentioned item is included a sum of Rs. 4,000, the balance due by the Municipality to the Local Funds on account of the restoration of the Palar Bridge. The usual contribution of Rs. 813 on account of the Kátpádi road has not been paid to the Local Funds during the year under report.

11. The amount spent on "New Works" was considerably more than was expended in 1878-79, the minor drainage works alone costing Rs. 1,276, although this is less than the estimate by Rs. 3,474.

12. Under Grant II (Education) the expenditure was Rs. 1,610, being Rs. 896 less than the estimate, and this appears to be due to the requirements under this head having been over-estimated. The number of schools in the Municipality was the same as last year, viz., four Municipal Schools and fifteen Result Grant Schools. Results grants were given to only ten schools during the year. The average daily attendance at the former was 194, and at the latter 822. The fees from the Municipal School amounted to Rs. 218. The net cost of educating per pupil was Rs. 4-3-4.

13. The expenditure under Grant III, "Hospitals, &c.," was Rs. 14,485, or Rs. 485 above the estimate, owing to the reductions proposed to be carried out when the budget was framed not having been effected with reference to paragraph 8 of G.O., dated 22nd March 1879, No. 542.

14. The number of persons admitted as in-patients into the Municipal Dispensary was 712 and as out-patients 8,841, against 1,307 and 10,257 of the previous year.

15. The number of persons vaccinated in the Municipality was 656 against 3,599 of the previous year.

16. The health of the town was good during the year though fever was epidemic during the months of November and December.

17. The number of births was 874 and of deaths 793, against 724 and 845 in 1878-79.

18. Under Grant IV the expenditure was Rs. 15,690, or Rs. 956 below the estimate, and this is owing to the price of kerosene oil having fallen, to over-estimate in the item of "Contribution to the Police" and "License Tax," and to reduction in the market establishment.

19. The expenditure under Grant V (Supervision and Management) was Rs. 2,915, or Rs. 434 below the estimate due to reduction in establishment.

20. The conservancy of the town is carefully attended to by the Commissioners, and the administration of the Municipality was on the whole satisfactory.

ENCLOSURE No. 1.

From Surgeon H. D. COOK, M.B., Vice-President of the Municipal Commission, Vellore, to the President of the Municipal Commissions, North Arcot District, dated 3rd February 1881, No. 627.

I have the honor to submit the annual report of the Vellore Municipality for 1879-80, and in doing so must explain the delay in its submission.

2. It has been owing to the delay of the auditing of the accounts. On the 28th March 1880, Chukram Iyengar was appointed to audit the accounts of this Municipality, and he submitted his audit report at the end of May 1880, which I considered to be incorrect, and drawn up in a perfunctory manner. Mr. Bazely, the late Office Assistant of the Madras Municipality, was then appointed Auditor.

3. Chukram Iyengar made an appeal against his audit not being accepted; and after giving him ample time for his explanation, as will be seen from the enclosed extracts, the Commissioners have, in their meeting held on the 11th ultimo, condemned Chukram Iyengar's audit, and passed no fee for him.

1090/2

4. Mr. Bazely has not only audited the accounts of the year under report, but also examined the accounts of 1878-79 as to the errors discovered in the outstanding balance, and pointed out by the Government in their Orders, Nos. 1614 and 659, dated 22nd August 1879 and 31st March 1880, respectively, and he submitted his report in September last which is herewith enclosed. Most of the suggestions made by the Auditor in his report have been already attended to.

5. I regret to have to state that, on examination of Mr. Bazely's accounts, I found that he has made several mistakes in Statement II, which I have corrected, and send his original statement and an amended one duly countersigned by him.

6. It is for you and the Commissioners to decide what is to be done regarding these errors. The two late Auditors' fees were withheld for errors which were however of a more serious character as they vitiated the balance, which Mr. Bazely has not done. These mistakes are simply wrong *postings* which I will now point out—

(1) In Grant No. I, Mr. Bazely made the total expenditure Rs. 12,858-14-6, and it should be Rs. 12,872-15-10, as can be seen by comparing Mr. Bazely's original statement with the revised one.
(2) Grant No. II is correct.
(3) In Grant No. III, Mr. Bazely made a total of Rs. 14,493-3-10 and it ought to be Rs. 14,485-2-6, as also can be seen by comparing the statements.
(4) In Grant No. IV, Mr. Bazely's total is Rs. 15,694-5-7 and it ought to be Rupees 15,689-15-7, as can be seen by comparing the statements.
(5) In Grant No. V, Mr. Bazely's total is Rs. 2,917-1-9 and it ought to be Rs. 2,915-7-9.

7. I have also included in the body of Statements I and II an advance given to the Civil Surgeon in March 1874 for contingencies, and which was left unnoticed until the present Manager discovered the matter and reported it to the Auditor (*vide* copy of his report marked A in the Appendix). These mistakes in the statement also must affect the figures in the debit side of his statement of assets in his report, and I enclose you a rectified statement of his asset sheet, and which I request you will be good enough to alter in Mr. Bazely's original report which is in your office.

8. I will now proceed briefly to comment on the receipts and expenditures of this Municipality.

9. *Receipts.*—The year commenced with an opening balance of Rs. 3,442-6-9, and the actual receipts during the year amounted to Rs. 49,142-13-2 against Rs. 48,996, the estimated amount. The increase is partly due to the recovery of arrears under Tolls, and partly to the revision of the assessment of the rates on houses.

10. The necessary explanations as to the variations between the Budget Estimates and the actuals are given in Statement VI-B, "Receipts," and the only point to be mentioned here specially, in accordance with G.O., dated 4th June 1880, No. 1123, is the "Rate on Lands." There has been no income under this head, as the Commissioners are not willing to levy the rates as they are of opinion that the lands from which the rates have to be levied are paying revenue to Government. The matter was laid before the Government, and they in their Order, dated 26th August 1880, No. 1633, have ordered to hold in abeyance the levying of the rates in question.

11. *Expenditure.*—The amount expended during the year was Rs. 47,619-6-6 against Rs. 48,502, the estimated amount. The decrease is due principally to less work under "Drainage" as the Commissioners do not wish to carry out the work on an extensive scale, until a well-devised scheme for the drainage of the whole town is prepared and approved of by Government (*vide* G.O., No. 217, dated 29th January 1880).

12. *License Tax.*—During the year 517 persons were assessed to the extent of Rs. 4,941, which was reduced to Rs. 4,561 after hearing objections under Section 14 of the Act. The latter sum of Rs 4,561 has been paid to the Collector before collection was made, and, as the total collection amounted to Rs. 4,475, application has been made to the Collector for the refund of the difference Rs. 86 (*minus* Rs. 8 collected in the present year) as it is irrecoverable, but the Collector has since declined to sanction the refund under the terms of G.O., No. 1156, dated 26th May 1879. As regards the difference of Rs. 20, mentioned in paragraph 16 of the Auditor's report, application has been made to the Collector for its refund, and he has complied with the request.

13. *Cart-stand.*—During the year one of the two Municipal cart-stands was enclosed with a wall, at a cost of Rs. 1,200, in order to afford comfort and security to the travellers and cartmen. Rs. 1,000 has been paid this year, and the remainder will be a charge next year.

14. The Commissioners have during the year paid to the Local Funds Rs. 4,000 in complete adjustment of their liabilities for the restoration of the Palar Bridge, and they have not contributed the sum of Rs. 813 to the Local Funds for the repair of Kátpádi road in this year, as they consider that half of the tolls paid to the Local Fund Board should be sufficient to cover the demand, Rs. 813. This matter was fully discussed in the present year, and the Government were informed on the subject (*vide* G.O., No. 1123, dated 4th June 1880).

15. The necessary explanation as to variation between the Budget grant and the actual expenditures are fully stated in Statement VI-B, "Charges."

16. The year closes with an actual cash balance of Rs. 3,991-9-7 at the credit of the Municipality, besides the Rs. 30 mentioned in paragraph 7.

17. *Civil Dispensary.*—During the year there has been 712 admissions of in-patients and 8,841 out-patients against 1307 and 10257 respectively of the previous year. The Civil Surgeon's concise report on the administration of the dispensary is herewith enclosed.

18. *Vaccination.*—The number of persons vaccinated by the Municipal vaccinators during the year were 656, and the number of successful cases were 563 against 3599 and 3472 respectively of the previous year.

19. *Registration of Births and Deaths.*—The results of the registration is shown in the subjoined tabulated form:—

Particulars.	Male.	Female.	Total.
Births	494	380	874
Deaths—			
Small-pox	30	27	57
Fever	147	156	303
Bowel-complaint	30	25	55
Violence and Accidents	6	4	10
Other Causes	175	193	368
Total	388	405	793

20. *Conservancy and Sanitation.*—During the year the town was daily cleaned by thirty-eight scavengers, thirty sweepers, and twelve drain cleaners, and the rubbish, sweepings, and night-soil were removed by thirty-one conservancy carts and three night-soil carts. Three Inspectors and three maistries or peons were employed in supervising the cleaning of the town.

21. *Choultry or Lungerkhana.*—During the year 97,787 paupers were fed, and every care was taken of the poor people in the town.

22. *Municipal Market.*—This was well managed, and calls for no remark.

23. *Health of the Town.*—During the year the health of the town was good, though fever was rife during the months of November and December.

24. The Manager, Mr. A. M. Mauriapa Moodeliar, has given me the utmost satisfaction in the performance of his duties, and the clerks have worked fairly well.

From Surgeon H. D. COOK, M.B., Vice-President of the Municipal Commission, Vellore, to the President of the Municipal Commissions, North Arcot District, dated 5th February 1881, No. 629.

With reference to your letter, No. 120, dated 4th instant, and in addition to my explanation given in my report, No. 627, dated 3rd February 1881, as to the cause of delay in submission of the annual accounts of this Municipality for 1879-80, I have the honor to state in full that the audit and the annual accounts of the year preceding the one under report have been condemned by the Government on account of the unnecessary reduction of Rs. 767 discovered by the Government in the outstanding balance at the credit of the Municipality at the end of the year 1878-79, and they, in their Order, No. 1614, dated 22nd August 1879, have ordered to recover the fee paid to the Auditor, and to get the accounts reaudited; but on the recommendation of the Commissioners the Government have in their Order, No. 659, dated 31st March 1880, agreed to dispense with further audit, provided the accounts of the year (1878-79) as to the errors pointed out by them in the balance be *examined* and *satisfactorily explained* by a competent person unconnected with the Municipality. S. Chukram Iyengar, a Record-keeper of the Trichinopoly Collector's Office, was appointed for this purpose, as well as to audit the accounts of 1879-80; but, as the Commissioners were not satisfied with his audit, Mr. Bazely, the late Office Assistant of the Madras Municipality, was then appointed to examine the errors pointed out by Government in the accounts of 1878-79, and to reaudit the accounts of 1879-80, and his *report was not adopted by the Commissioners until the appeal of the first Auditor was finally disposed of*, which took place in the middle of last month.

2. A reference to Mr. Bazely's audit accounts (original) will show that he has only framed Statements I, II, III, and IV of receipts, expenditure, deposits, and demand, collection, and balances, respectively; and in preparing the other statements such as II-A, II-B, V and VI-B, showing the details of the expenditures, &c., the Manager found various errors of mispostings in

1090/3

Mr. Bazely's Statement No. II, which had to be revised, and which of course involved great labor and loss of time.

3. The revised statements with the Municipal accounts were sent to Mr. Bazely for approval and signature, as required by G.O., No. 1010, dated 12th August 1870, and Mr. Bazely's countersignature in the revised statements and the enclosed copy of his letter, dated 1st instant, will bear out the inaccuracy of his original accounts, and which I have fully explained in paragraphs 5, 6, and 7 of my report quoted above.

4. As the accounts of this Municipality remain unapproved by Government, and besides the Government in their Order, No. 2426, dated 17th December 1879, have expressly stated that they will hold the Vice-Presidents and the Presidents responsible for the annual reports, and further in their Orders, Nos. 820, 397, and 659, dated the 11th July 1869, 3rd April 1872, and 31st March 1879, respectively, directed the audit of the Municipal accounts prior to the submission of the annual reports and accounts to Government, and also desired that there should be perfect agreement between the Auditor's accounts and the annual accounts of the President submitted to Government with his report, I was obliged to take great pains to frame the accounts accurately to save further delay and annoyance.

EXTRACT from the Proceedings of the Municipal Commissioners for the Town of Vellore, at their Meeting held on the 16th December 1880.

PRESENT:

W. S. Whiteside, Esq., President.
Surgeon H. D. Cook, M.B., Vice-President.
A. L. Lister, Esq., Commissioner.
Captain D. McNeil Campbell, R.E., Commissioner.
T. Sheffield, Esq., do.
Rev. J. W. Scudder, M.A., M.D., do.
R.R.Ry. C. Narasimha Charriar Avergal, do.
" B. Ramiah Chetty Garu Avergal, do.
" Venkatasuba Sastriar Avergal, do.
" Jairam Chettiar Avergal, do.
" Mirza Ali Hussain Khan Saib, do.

Paragraph 2. Read two petitions from Chukram Iyengar, dated 17th and 31st October 1880, regarding his audit of this Municipal accounts for 1879-80, with Vice-President's objection statement thereon.

The Commissioners note that Chukram Iyengar was invited by the Vice-President on the 30th ultimo to come to Vellore so as to explain errors pointed out by Mr. Bazely and the Vice-President in his audit. He did not reply to the Vice-President's letter till the 12th December 1880, and posted it on the 14th December. In his letter he expresses his regret that he is unable to attend, and asks that he may be informed of the errors. The Commissioners, in order to give Chukram Iyengar every opportunity to explain the errors that have been noticed in his audit, resolve to forward him a list of the errors and to allow him ten days from this date within which time he may attend in person at the Municipal Office to examine the papers and to submit his explanation to the Commissioners. In the event of Chukram Iyengar failing to avail himself of this extension of time, or to submit satisfactory explanation, the Commissioners will proceed to pass final orders.

(True Extract.)
(Signed) H. D. COOK, Surgeon, M.B.,
Vice-President.

EXTRACT from the Proceedings of the Municipal Commissioners for the Town of Vellore, at their Special Meeting held on the 11th January 1881.

PRESENT:

W. S. Whiteside, Esq., President.
A. L. Lister, Esq., Commissioner.
T. Sheffield, Esq., do.
M.R.Ry. V. A. Comarasawmy Mudaliar Avergal, Commissioner.
" Mirza Ali Hussain Khan Saib, do.

Paragraph 1. Read letter from S. Chukram Iyengar offering his explanation required by the Board with regard to various errors pointed out by the Vice-President in Chukram Iyengar's audit of this Municipal accounts.

The Commissioners have given the most careful consideration to Chukram Iyengar's explanation, the enclosures to which have not been forwarded by him. The Commissioners are unable

to allow the matter to stand over any longer, and they have reluctantly come to the unanimous conclusion that they cannot consistently with their duty pass a fee to Chukram Iyengar for an audit which was carried out in a careless and unsatisfactory manner. The Auditor passed as correct an entry of Rs 6 which was incorrectly entered under Tax upon Vehicles, a reference to the page in the cash-book mentioned against the entry would immediately have exposed the error, but Chukram Iyengar accepted the figure on trust instead of verifying it. Items clearly posted as coolies were shown as gravel, and other inaccuracies show that Chukram Iyengar conducted the inquiry entrusted to him in a perfunctory and careless manner.

(True Extract.)

(Signed) H. D. COOK, Surgeon, M.B.,
Vice-President.

Concise Annual Report on the Civil Dispensary, Vellore, for the Year 1879-80.

The season during the year under report has been much the same as usual, very hot in the months of April, May, and June.

There has not been much rain; the health of the public has been good.

No cholera.

Small-pox.—Only one admission into hospital, but it has been somewhat prevalent in the town.

Malarious fevers were rife during the months of November and December, but not more than usual.

Sixty-seven admissions with one death as in-patients.

One thousand one hundred and fifty-seven admissions as out-patients.

No deaths recorded.

The prevailing diseases have been ague, rheumatic affections, ophthalmia, ulcers, gonorrhœa dysentery, diarrhœa, and skin diseases.

A Branch Dispensary is about to be established in the centre of the town, which is very much to be desired, as the Dispensary being within the Fort is far from the town.

The medical subordinate P. V. Ramasawmy, Mudaliar, has been attached to the Dispensary since 8th August 1879, and has charge of the Police Hospital since 1st January 1880. He has therefore much to do. He does his duty satisfactorily.

Vaccination is carried on by the Municipal vaccinator.

The hospital servants on the whole have given satisfaction.

VELLORE,
28*th January* 1881. (Signed) H. D. COOK, Surgeon, M.B.,
Civil Surgeon.

ORDER THEREON, 15th June 1881, No. 1090.

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

RECEIPTS.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
	RS.	RS.	RS.
Balances brought forward	1,525	2,000	3,442
Rates on Houses and Lands	7,083	6,850	7,494
Taxes on Arts	6,643	6,000	5,167
Taxes on Vehicles and Animals	1,951	1,750	1,818
Registration of Carts	975	900	1,099
Tolls	11,522	13,000	12,150
Licenses	24	300	341
License Tax	4,739	5,496	4,475
Assignments by Government	1,140	1,160	1,169
Contribution from Local Funds	750	750	750
Fines and Fees	1,416	500	1,520
Endowments	6,914	6,907	6,456
Miscellaneous	5,629	5,383	6,704
Advances Recoverable	212	..	30
Total ..	50,523	50,996	52,615

1090/4

CHARGES.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	27	150	128
Buildings	68	100	1,030
Sanitary and Miscellaneous	244	4,750	1,276
Repairs—			
Communications	4,148	4,160	2,189
Buildings	988	750	720
Sanitary and Miscellaneous	900	90	36
Establishment	1,108	1,092	1,072
Tools and Plant	28	95	63
Contributions to Local Funds	4,625	813	6,359
GRANT II.			
Municipal Schools	1,292	1,214	1,206
Results Grants	410	1,100	212
Inspection (Contribution)	180	180	180
Miscellaneous	145	12	12
GRANT III.			
Hospitals and Dispensaries	3,648	5,000	4,262
Medical College	224	224	224
Vaccination	346	350	217
Registration of Births and Deaths	385	370	404
Conservancy	9,732	8,056	9,378
GRANT IV.			
Lighting	2,995	3,000	2,635
Markets	328	300	142
Choultries	3,152	4,350	4,366
Avenues and Watering Roads	..	..	127
Police	..	3,500	3,369
License Tax	5,496	4,946	4,561
Miscellaneous	383	450	490
GRANT V.			
Supervision and Management	5,512	3,450	2,915
Advances Recoverable	..	..	30
Refunds	..	..	46
Balances	4,159	2,494	4,966
Total ..	50,523	50,996	52,615

2. The opening balance of Rs. 3,442 adopted by Government in G.O., 4th June 1880, No. 1123, appears by the subsequent audit to be correct. Omitting the License Tax collections, the receipts of the year amounted to Rs. 44,698 against Rs. 43,500 estimated and Rs. 44,259 the actuals of 1878-79. The advance over the estimate is the net result chiefly of increases under "House rate" and "Miscellaneous" receipts, and of decrease under "Tax on Arts, &c." and Tolls. The increase under House Tax, due to the revision of assessment, is satisfactory. The non-levy of the Land rate was, as an exceptional case, sanctioned by G.O., 26th August 1880, No. 1633. No reason is assigned for the short fall under Tolls. In comparing the actuals with the sanctioned estimate the error is committed of excluding the sum of Rs. 3,000, the amount for which the decree against the Toll Contractor was compromised (*vide* G.O., 29th January 1880, No. 217). The special statements for Tolls and License Tax prescribed in G.O., 22nd August 1879, No. 1614, are not submitted. No portion of the interest on the invested capital of endowed institutions appears to have been drawn during the year; the reason should have been stated. Under House Tax the balance of uncollected demand was small, being Rs. 380 out of a total demand of Rs. 7,908. The arrears under "Tax on Arts, &c.," were heavy, as noted below:—

——	Demand.	Balance.	Percentage of Balance to Demand.
	RS.	RS.	RS.
Current ..	6,612	1,486	22·5
Arrears ..	1,611	1,278	79·3
Total ..	8,223	2,764	33·6

Why these large arrears remained uncollected is not explained. The extent to which coercive measures were resorted to is not stated. The License Tax entries will be subject to approval by the Board of Revenue. The amount of commission for which credit is taken is said to appertain to 1878. Under "Miscellaneous" the receipt of Rs. 505 for "Sale of lands" should be explained. The increase in school fees is satisfactory. The private scavengering service has not been undertaken by the Commissioners. The financial and sanitary advantages likely to be secured by the service will, the Government trust, lead them to undertake it.

3. The amount of permanent advance made to the Civil Surgeon in 1874 should appear as a separate item in the advance account.

4. The expenditure of the year, excluding License Tax paid to Government, amounted to Rs. 43,088 against Rs. 43,556 estimated and Rs. 40,868 actuals of 1878-79, and was distributed in the following proportions:—

Grant I—Public Works	29·9
„ II—Education	3·7
„ III—Sanitation and Medical Services	33·6
„ IV—Lighting, &c.	25·9
„ V—Supervision	6·8
Advances and Refunds	·1

5. The outlay on Public Works exceeded the Budget grant by Rs. 873. No new work of any importance was constructed during the year, except a wall round the cart-stand at a cost of Rs. 1,200 not budgeted for, nor otherwise authorized. Only a-fourth of the large allotment for drainage works was expended, the Commissioners being of opinion that any considerable outlay should be postponed until a well-devised scheme for the whole town is settled. Out of the allotment for road repairs about 47 per cent. remained unexpended, owing partly to over-estimate under this head, and partly to late receipt of bills for works executed. The amount unpaid in consequence of the last-named circumstance should have been stated. The condition of the communications in the town should also have been noticed. It is observed that Rs. 4,000, the balance of debt due to the Local Fund Board for the Pálár Bridge, and the Local Fund share of Tolls for 1878-79, were paid during the year, which accounts for the increase under "Contributions."

6. The expenditure on Education was limited to Rs. 1,610 against Rs. 2,506 estimated, the decrease being mainly under "Results Grants." The Municipality maintained four schools on the salary system, and paid results grants to ten out of fifteen schools in the town. Statement V does not give particulars regarding the latter. The attendance and cost to the Municipality of these schools are shown in the subjoined comparative abstract:—

——	Average Attendance.		Net Cost.	
	1878-79.	1879-80.	1878-79.	1879-80.
			RS.	RS.
Four Municipal Schools	244	194	982	988
Ten Results Grants Schools	480	822	410	212

There was thus an increase of nearly 50 per cent. in the total number of pupils in aided schools, with, at the same time, a decrease in the actual charge on Municipal revenues, which is very satisfactory. Besides these there were seven unaided schools, of which three were Government institutions. Statement V shows that only 27 per cent. of children of school-going age (calculated at 15 per cent. of the population) are under instruction in the town. There is, therefore, ample room for further educational effort on the part of the Commissioners. The report of the Educational officers should have been forwarded. The notice of educational progress in the report is very meagre.

7. The number of patients treated in the hospital was—

——	Patients.	
	In.	Out.
1878-79 ..	1,307	10,257
1879-80 ..	712	8,841

The decrease was evidently due to the abatement of famine. The vaccine work showed very great decline, only 656 operations being reported against 3,599 in the previous year. The retrogression is not explained, but is probably due to the special opportunities afforded by a famine population having ceased to exist. It is not stated whether steps were taken to replace the vaccinator who resigned. The registration of vital statistics appears to have improved.

8. The Conservancy charges were brought up nearly to the amount expended in the previous year, it being considered inexpedient to reduce them as proposed in the budget. The sanction of Government should, however, have been obtained, and funds allotted. The effect of the measures of conservancy adopted, and the advance made in providing for the sanitary wants of the town, should have been fully described.

9. Mr. Bazely's audit report has not been forwarded to Government; and they are, therefore, not in a position to judge how far his work was effective or carried out on proper principles. The great delay in securing a proper audit is far from satisfactory. There ought to be no difficulty, with care, in obtaining the services of a competent man.

10. The Vice-President's report is very meagre. The explanations of variations in the different items of receipt and expenditure, where such are given, are little more than mere statements of the fact of increase or decrease, as the case may be. The circumstances operating to affect the revenue or the charges as compared with the forecast in the budget estimates and the actuals of the previous year should be carefully traced and noticed in detail.

11. A clear statement should also be given of the measure in which the expenditure on the various objects (Works, Education, Conservancy, &c.) for which grants are assigned has promoted those objects and has been effectual in furthering the well-being of the community.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the President of the Municipal Commission, Vellore.
„ Revenue Department.
„ Board of Revenue.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner for Madras.
„ Director of Public Instruction.
„ Accountant-General.
„ Inspector-General of Police.
„ President of the Local Fund Boards, Vellore.

J. J. Wright.

Govt. of Madras. 1881

FINANCIAL.

To

The PRESIDENT OF THE
MUNICIPAL COMMISSION,
Vellore.

&c., &c., &c.

Dated June, 15th.

Issued

Rec'd.

G.O., 15th June 1881, No. 1090.

JUNE.

Municipal — Reports. — Annual report of the Vellore Municipality for 1879-80, reviewed.

Read 10/6/81

1090/6

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

15 June

May 1881, No. 1090

Municipal—Reports.

Read the following paper :—

From W. S. WHITESIDE, Esq., President of the Municipal Commissions, North Arcot District, to the Chief Secretary to Government, dated Vellore, 10th February 1881, No. A [Current No. 341].

I have the honor to submit the annual report and statements received from the Vice-President of the Vellore Municipality for 1879-80.

2. The report is accompanied by the set of statements prepared by the Auditor in which are shown the alterations that were rendered necessary after the accounts were audited, and these alterations are, as the Vice-President explains, the result of wrong postings made by the Auditor. These errors necessitated further reference to Mr. Bazely, the Auditor, and it will be observed from his letter, which forms one of the enclosures to this communication, that the accounts were not finally adjusted until the 1st instant.

3. I regret that there has been, as the Government are already aware, considerable delay in the submission of these documents, but this delay was unavoidable as the Government will observe from the explanation furnished in paragraphs 2 to 7 of the Vice-President's report and in his letter of the 5th instant, No. 629, which with its enclosure I beg also to submit for the information of Government.

4. The year opened with a credit of Rs. 3,442-6-9, and closed with a balance of Rs. 4,965-13-5 exclusive of deposits Rs. 1,318-15-0, securities of endowments Rs. 4,300, advances recoverable Rs. 30, and value of premises, &c., Rs. 17,450.

5. The receipts during the year amounted to Rs. 49,142-13-2, which together with the opening balance of Rs. 3,442-6-9 and the advance recoverable Rs. 30 made the assets for the year available for expenditure Rs. 52,615-3-11.

6. The available assets for the year exceeded the estimate by Rs. 1,589-3-11, and this is partly due to the recovery of arrears under Tolls and partly to the revision of assessment of the rates on houses.

7. The uncollected balance at the close of the year amounted to "Current" Rs. 1,696, and "Arrears" 1,448-14-3 ; total Rs. 3,144-14-3. This is very satisfactory compared with the balance which remained uncollected at the close of 1878-79, which then amounted to Rs. 10,306.

8. The expenditure of the year amounted to Rs. 47,649-6-6 against an estimate of Rs. 48,502, and against the actual expenditure of the previous year Rs. 50,523. The decrease is due, as explained by the Vice-President, to less work having been executed under Drainage, as the Commissioners do not wish to carry out the work on an extensive scale until a well-devised scheme for the drainage of the whole town is prepared and approved of by Government.

9. The percentage of expenditure under each of the major heads of account, as per Statement II, is as follows :—

Grant	I—Public Works	27·
,,	II—Education	3·3
,,	III—Sanitation and Medical Service	30·4
,,	IV—Lighting, &c.	33·
,,	V—Supervision	6·1
Refunds and Advances recoverable		0·2

10. The expenditure under Grant I (Public Works) aggregated Rs. 12,873, being made up of the following items :—

"New Works" Rs. 2,434, "Repairs" Rs. 2,945, "Establishment" Rs. 1,072, "Tools and Plant" Rs. 63, and "Contribution to Local Funds" Rs. 6,359-4-8. In this last-mentioned item is included a sum of Rs. 4,000, the balance due by the Municipality to the Local Funds on account of the restoration of the Palar Bridge. The usual contribution of Rs. 813 on account of the Kátpádi road has not been paid to the Local Funds during the year under report.

11. The amount spent on "New Works" was considerably more than was expended in 1878-79, the minor drainage works alone costing Rs. 1,276, although this is less than the estimate by Rs. 3,474.

12. Under Grant II (Education) the expenditure was Rs. 1,610, being Rs. 896 less than the estimate, and this appears to be due to the requirements under this head having been over-estimated. The number of schools in the Municipality was the same as last year, viz., four Municipal Schools and fifteen Result Grant Schools. Results grants were given to only ten schools during the year. The average daily attendance at the former was 194, and at the latter 822. The fees from the Municipal School amounted to Rs. 218. The net cost of educating per pupil was Rs. 4-3-4.

13. The expenditure under Grant III, "Hospitals, &c.," was Rs. 14,485, or Rs. 485 above the estimate, owing to the reductions proposed to be carried out when the budget was framed not having been effected with reference to paragraph 8 of G.O., dated 22nd March 1879, No. 542.

14. The number of persons admitted as in-patients into the Municipal Dispensary was 712 and as out-patients 8,841, against 1,307 and 10,257 of the previous year.

15. The number of persons vaccinated in the Municipality was 656 against 3,599 of the previous year.

16. The health of the town was good during the year though fever was epidemic during the months of November and December.

17. The number of births was 874 and of deaths 793, against 724 and 845 in 1878-79.

18. Under Grant IV the expenditure was Rs. 15,690, or Rs. 956 below the estimate, and this is owing to the price of kerosene oil having fallen, to over-estimate in the item of "Contribution to the Police" and "License Tax," and to reduction in the market establishment.

19. The expenditure under Grant V (Supervision and Management) was Rs. 2,915, or Rs. 434 below the estimate due to reduction in establishment.

20. The conservancy of the town is carefully attended to by the Commissioners, and the administration of the Municipality was on the whole satisfactory.

ENCLOSURE No. 1.

From Surgeon H. D. COOK, M.B., Vice-President of the Municipal Commission, Vellore, to the President of the Municipal Commissions, North Arcot District, dated 3rd February 1881, No. 627.

I have the honor to submit the annual report of the Vellore Municipality for 1879-80, and in doing so must explain the delay in its submission.

2. It has been owing to the delay of the auditing of the accounts. On the 28th March 1880, Chukram Iyengar was appointed to audit the accounts of this Municipality, and he submitted his audit report at the end of May 1880, which I considered to be incorrect, and drawn up in a perfunctory manner. Mr. Bazely, the late Office Assistant of the Madras Municipality, was then appointed Auditor.

3. Chukram Iyengar made an appeal against his audit not being accepted; and after giving him ample time for his explanation, as will be seen from the enclosed extracts, the Commissioners have, in their meeting held on the 11th ultimo, condemned Chukram Iyengar's audit, and passed no fee for him.

1090/9

4. Mr. Bazely has not only audited the accounts of the year under report, but also examined the accounts of 1878-79 as to the errors discovered in the outstanding balance, and pointed out by the Government in their Orders, Nos. 1614 and 659, dated 22nd August 1879 and 31st March 1880, respectively, and he submitted his report in September last which is herewith enclosed. Most of the suggestions made by the Auditor in his report have been already attended to.

5. I regret to have to state that, on examination of Mr. Bazely's accounts, I found that he has made several mistakes in Statement II, which I have corrected, and send his original statement and an amended one duly countersigned by him.

6. It is for you and the Commissioners to decide what is to be done regarding these errors. The two late Auditors' fees were withheld for errors which were however of a more serious character as they vitiated the balance, which Mr. Bazely has not done. These mistakes are simply wrong *postings* which I will now point out—

(1) In Grant No. I, Mr. Bazely made the total expenditure Rs. 12,858-14-6, and it should be Rs. 12,872-15-10, as can be seen by comparing Mr. Bazely's original statement with the revised one.
(2) Grant No. II is correct.
(3) In Grant No. III, Mr. Bazely made a total of Rs. 14,493-3-10 and it ought to be Rs. 14,485-2-6, as also can be seen by comparing the statements.
(4) In Grant No. IV, Mr. Bazely's total is Rs. 15,694-5-7 and it ought to be Rupees 15,689-15-7, as can be seen by comparing the statements.
(5) In Grant No. V, Mr. Bazely's total is Rs. 2,917-1-9 and it ought to be Rs. 2,915-7-9.

7. I have also included in the body of Statements I and II an advance given to the Civil Surgeon in March 1874 for contingencies, and which was left unnoticed until the present Manager discovered the matter and reported it to the Auditor (*vide* copy of his report marked A in the Appendix). These mistakes in the statement also must affect the figures in the debit side of his statement of assets in his report, and I enclose you a rectified statement of his asset sheet, and which I request you will be good enough to alter in Mr. Bazely's original report which is in your office.

8. I will now proceed briefly to comment on the receipts and expenditures of this Municipality.

9. *Receipts.*—The year commenced with an opening balance of Rs. 3,442-6-9, and the actual receipts during the year amounted to Rs. 49,142-13-2 against Rs. 48,996, the estimated amount. The increase is partly due to the recovery of arrears under Tolls, and partly to the revision of the assessment of the rates on houses.

10. The necessary explanations as to the variations between the Budget Estimates and the actuals are given in Statement VI-B, "Receipts," and the only point to be mentioned here specially, in accordance with G.O., dated 4th June 1880, No. 1123, is the "Rate on Lands." There has been no income under this head, as the Commissioners are not willing to levy the rates as they are of opinion that the lands from which the rates have to be levied are paying revenue to Government. The matter was laid before the Government, and they in their Order, dated 26th August 1880, No. 1633, have ordered to hold in abeyance the levying of the rates in question.

11. *Expenditure.*—The amount expended during the year was Rs. 47,619-6-6 against Rs. 48,502, the estimated amount. The decrease is due principally to less work under "Drainage" as the Commissioners do not wish to carry out the work on an extensive scale, until a well-devised scheme for the drainage of the whole town is prepared and approved of by Government (*vide* G.O., No. 217, dated 29th January 1880).

12. *License Tax.*—During the year 517 persons were assessed to the extent of Rs. 4,941, which was reduced to Rs. 4,561 after hearing objections under Section 14 of the Act. The latter sum of Rs 4,561 has been paid to the Collector before collection was made, and, as the total collection amounted to Rs. 4,475, application has been made to the Collector for the refund of the difference Rs. 86 (*minus* Rs. 8 collected in the present year) as it is irrecoverable, but the Collector has since declined to sanction the refund under the terms of G.O., No. 1156, dated 26th May 1879. As regards the difference of Rs. 20, mentioned in paragraph 16 of the Auditor's report, application has been made to the Collector for its refund, and he has complied with the request.

13. *Cart-stand.*—During the year one of the two Municipal cart-stands was enclosed with a wall, at a cost of Rs. 1,200, in order to afford comfort and security to the travellers and cartmen. Rs. 1,000 has been paid this year, and the remainder will be a charge next year.

14. The Commissioners have during the year paid to the Local Funds Rs. 4,000 in complete adjustment of their liabilities for the restoration of the Palar Bridge, and they have not contributed the sum of Rs. 813 to the Local Funds for the repair of Kátpádi road in this year, as they consider that half of the tolls paid to the Local Fund Board should be sufficient to cover the demand, Rs. 813. This matter was fully discussed in the present year, and the Government were informed on the subject (*vide* G.O., No. 1123, dated 4th June 1880).

15. The necessary explanation as to variation between the Budget grant and the actual expenditures are fully stated in Statement VI-B, "Charges."

16. The year closes with an actual cash balance of Rs. 3,991-9-7 at the credit of the Municipality, besides the Rs. 30 mentioned in paragraph 7.

17. *Civil Dispensary.*—During the year there has been 712 admissions of in-patients and 8,841 out-patients against 1,307 and 10,257 respectively of the previous year. The Civil Surgeon's concise report on the administration of the dispensary is herewith enclosed.

18. *Vaccination.*—The number of persons vaccinated by the Municipal vaccinators during the year were 656, and the number of successful cases were 563 against 3,599 and 3,472 respectively of the previous year.

19. *Registration of Births and Deaths.*—The results of the registration is shown in the subjoined tabulated form :—

Particulars.	Male.	Female.	Total.
Births	494	380	874
Deaths—			
Small-pox			
Fever	30	27	57
Bowel-complaint	147	156	303
Violence and Accidents	30	25	55
Other Causes	6	4	10
	175	193	368
Total ..	388	405	793

20. *Conservancy and Sanitation.*—During the year the town was daily cleaned by thirty-eight scavengers, thirty sweepers, and twelve drain cleaners, and the rubbish, sweepings, and night-soil were removed by thirty one conservancy carts and three night-soil carts. Three Inspectors and three maistries or peons were employed in supervising the cleaning of the town.

21. *Choultry or Lungerkhana.*—During the year 97,787 paupers were fed, and every care was taken of the poor people in the town.

22. *Municipal Market.*—This was well managed, and calls for no remark.

23. *Health of the Town.*—During the year the health of the town was good, though fever was rife during the months of November and December.

24. The Manager, Mr. A. M. Mauriapa Moodeliar, has given me the utmost satisfaction in the performance of his duties, and the clerks have worked fairly well.

From Surgeon H. D. COOK, M.B., Vice-President of the Municipal Commission, Vellore, to the President of the Municipal Commissions, North Arcot District, dated 5th February 1881, No. 629.

With reference to your letter, No. 120, dated 4th instant, and in addition to my explanation given in my report, No. 627, dated 3rd February 1881, as to the cause of delay in submission of the annual accounts of this Municipality for 1879-80, I have the honor to state in full that the audit and the annual accounts of the year preceding the one under report have been condemned by the Government on account of the unnecessary reduction of Rs. 767 discovered by the Government in the outstanding balance at the credit of the Municipality at the end of the year 1878-79, and they in their Order, No. 1614, dated 22nd August 1879, have ordered to recover the fee paid to the Auditor, and to get the accounts reaudited; but on the recommendation of the Commissioners the Government have in their Order, No. 659, dated 31st March 1880, agreed to dispense with further audit, provided the accounts of the year (1878-79) as to the errors pointed out by them in the balance be *examined* and *satisfactorily explained* by a competent person unconnected with the Municipality. S. Chukram Iyengar, a Record-keeper of the Trichinopoly Collector's Office, was appointed for this purpose, as well as to audit the accounts of 1879-80; but, as the Commissioners were not satisfied with his audit, Mr. Bazely, the late Office Assistant of the Madras Municipality, was then appointed to examine the errors pointed out by Government in the accounts of 1878-79, and to reaudit the accounts of 1879-80, and his *report was not adopted by the Commissioners until the appeal of the first Auditor was finally disposed of*, which took place in the middle of last month.

2. A reference to Mr. Bazely's audit accounts (original) will show that he has only framed Statements I, II, III, and IV of receipts, expenditure, deposits, and demand, collection, and balances, respectively; and in preparing the other statements such as II-A, II-B, V and VI-B, showing the details of the expenditures, &c., the Manager found various errors of mispostings in

1090/8

Mr. Bazely's Statement No. II, which had to be revised, and which of course involved great labor and loss of time.

3. The revised statements with the Municipal accounts were sent to Mr. Bazely for approval and signature, as required by G.O., No. 1010, dated 12th August 1870, and Mr. Bazely's countersignature in the revised statements and the enclosed copy of his letter, dated 1st instant, will bear out the inaccuracy of his original accounts, and which I have fully explained in paragraphs 5, 6, and 7 of my report quoted above.

4. As the accounts of this Municipality remain unapproved by Government, and besides the Government in their Order, No. 2426, dated 17th December 1879, have expressly stated that they will hold the Vice-Presidents and the Presidents responsible for the annual reports, and further in their Orders, Nos. 820, 397, and 659, dated the 11th July 1869, 3rd April 1872, and 31st March 1879, respectively, directed the audit of the Municipal accounts prior to the submission of the annual reports and accounts to Government, and also desired that there should be perfect agreement between the Auditor's accounts and the annual accounts of the President submitted to Government with his report, I was obliged to take great pains to frame the accounts accurately to save further delay and annoyance.

EXTRACT from the Proceedings of the Municipal Commissioners for the Town of Vellore, at their Meeting held on the 16th December 1880.

PRESENT:

W. S. Whiteside, Esq., President.
Surgeon H. D. Cook, M.B., Vice-President.
A. L. Lister, Esq., Commissioner.
Captain D. McNeil Campbell, R.E., Commissioner.
T. Sheffield, Esq., do.
Rev. J. W. Scudder, M.A., M.D., do.
R.R.Ry. C. Narasimha Charriar Avergal, do.
" B. Ramiah Chetty Garu Avergal, do.
" Venkatasuba Sastriar Avergal, do.
" Jairam Chettiar Avergal, do.
" Mirza Ali Hussain Khan Saib, do.

Paragraph 2. Read two petitions from Chukram Iyengar, dated 17th and 31st October 1880, regarding his audit of this Municipal accounts for 1879-80, with Vice-President's objection statement thereon.

The Commissioners note that Chukram Iyengar was invited by the Vice-President on the 30th ultimo to come to Vellore so as to explain errors pointed out by Mr. Bazely and the Vice-President in his audit. He did not reply to the Vice-President's letter till the 12th December 1880, and posted it on the 14th December. In his letter he expresses his regret that he is unable to attend, and asks that he may be informed of the errors. The Commissioners, in order to give Chukram Iyengar every opportunity to explain the errors that have been noticed in his audit, resolve to forward him a list of the errors and to allow him ten days from this date within which time he may attend in person at the Municipal Office to examine the papers and to submit his explanation to the Commissioners. In the event of Chukram Iyengar failing to avail himself of this extension of time, or to submit satisfactory explanation, the Commissioners will proceed to pass final orders.

(True Extract.)

(Signed) H. D. COOK,
Vice-President.

EXTRACT from the Proceedings of the Municipal Commissioners for the Town of Vellore, at their Special Meeting held on the 11th January 1881.

PRESENT:

W. S. Whiteside, Esq., President.
A. L. Lister, Esq., Commissioner.
T. Sheffield, Esq., do.
M.R.Ry. V. A. Comarasawmy Mudaliar Avergal, Commissioner.
" Mirza Ali Hussain Khan Saib, do.

Paragraph 1. Read letter from S. Chukram Iyengar offering his explanation required by the Board with regard to various errors pointed out by the Vice-President in Chukram Iyengar's audit of this Municipal accounts.

Vellore.

The Commissioners have given the most careful consideration to Chukram Iyengar's explanation, the enclosures to which have not been forwarded by him. The Commissioners are unable to allow the matter to stand over any longer, and they have reluctantly come to the unanimous conclusion that they cannot consistently with their duty pass a fee to Chukram Iyengar for an audit which was carried out in a careless and unsatisfactory manner. The Auditor passed as correct an entry of Rs. 6 which was incorrectly entered under Tax upon Vehicles, a reference to the page in the cash-book mentioned against the entry would immediately have exposed the error, but Chukram Iyengar accepted the figure on trust instead of verifying it. Items clearly posted as coolies were shown as gravel, and other inaccuracies show that Chukram Iyengar conducted the inquiry entrusted to him in a perfunctory and careless manner.

(True Extract.)

(Signed) H. D. COOK,
Vice-President.

Concise Annual Report on the Civil Dispensary, Vellore, for the Year 1879-80.

The season during the year under report has been much the same as usual, very hot in the months of April, May, and June.

There has not been much rain; the health of the public has been good.

No cholera.

Small-pox.—Only one admission into hospital, but it has been somewhat prevalent in the town.

Malarious fevers were rife during the months of November and December, but not more than usual.

Sixty-seven admissions with one death as in-patients.

One thousand one hundred and fifty-seven admissions as out-patients.

No deaths recorded.

The prevailing diseases have been ague, rheumatic affections, ophthalmia, ulcers, gonorrhœa, dysentery, diarrhœa, and skin diseases.

A Branch Dispensary is about to be established in the centre of the town, which is very much to be desired, as the Dispensary being within the Fort is far from the town.

The medical subordinate P. V. Ramasawmy Mudaliar has been attached to the Dispensary since 8th August 1879, and has charge of the Police Hospital since 1st January 1880. He has therefore much to do. He does his duty satisfactorily.

Vaccination is carried on by the Municipal vaccinator.

The hospital servants on the whole have given satisfaction.

VELLORE,
28th January 1881.

(Signed) H. D. COOK, Surgeon, M.B.,
Civil Surgeon.

Exd. J. Wright.

North Arcot Presidents Office
P A Vellore, 10th February 1881

1092/85/10
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From,

W. S Whiteside Esquire,
President, Municipal
Commission, Vellore.

To, R Davidson, Esquire,
Chief Secretary to
Government.
Madras.

Sir, I have the honour to submit the annual report and statements received from the Vice President of the Vellore Municipality for 1879-80.

2. The report is accompanied by the set of statements prepared by the Auditor in which are shewn the alterations that were rendered necessary after the accounts were audited, and these alterations are, as the Vice President explains, the result of wrong postings made by the Auditor. These errors necessitated

further reference to Mr. Bazely the Auditor and it will be observed from his letter which forms one of the enclosures to this Com-
-munication that the accounts were not finally adjusted until the 1st Instant.

3. I regret that there has been, as the Government are already aware, considerable delay in the submission of these documents, but this delay was unavoidable as the Government will observe from the explanation furnished in paras 2 & 7 of the Vice President's report and in his letter of the 5th Instant No 629 which with its enclosure I beg also to submit for the information of Government.

4. The year opened with a credit of Rs 3,442-6-9, and closed with a balance of Rs 4965-13-5 exclusive of deposits Rs 1318-15-0, Securities of Endowments Rs 4300, Advances recoverable Rs 30, and value of pre-
-mises &c Rs 17,450.

5. The receipts during the year amounted to Rs 49,142-13-2 which together with the opening balance of Rs 3442-6-9 and the advance recover-
-able Rs 30 made the assets for the year available for expenditure Rs 52,615-3-11. 1090/210

6. The available assets for the year exceeded the Estimate by Rs 1589-3-11, and this is partly due to the recovery of arrears under Tolls & the recovery of arrears under Assess-
-ment of the rates on houses.

7. The uncollected balance at the close of the year amounted to Current Rs 1696 and arrears 1448-14-3- total Rs 3144-14-3. This is very satisfactory compared with the balance which remain-
-ed uncollected at the close of 1878/79 which then amounted to Rs 10306.

8. The expenditure of the year amounted to Rs 47,649-6-6 against an Estimate of Rs 48502, and against the actual expenditure of the previous year Rs 50,523. The decrease is due as explained by the Vice President to less work having been executed under

Drainage, as the Commissioners do not wish to carry out the work on an extensive scale until a well devised scheme for the drainage of the whole town is prepared and approved of by Government.

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" II	Education	3.3
" III	Sanitation & Medical Service	30.4
" IV	Lighting &c	33.
" V	Supervision	6.1
Refunds & Advances recoverable		0.2

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of Rs 813 on account of the Kattpadi road has not been paid to the Local Funds during the year under report.

1090/27 11

11. The amount spent on "New Works" was considerably more than was expended in 1878/79. the minor drainage works alone costing Rs 1,276, although this is less than the Estimate by Rs 3,474.

12. Under Grant II (Education) the expenditure was Rs 1,610 being Rs 896 less than the Estimate, and this appears to be due to the requirements under this head having been over Estimated. The number of schools in the Municipality was the same as last year viz 4 Municipal schools and 15 Result Grant schools. Results grants were given to only 10 schools during the year. The average daily attendance at the former was 194 and at the latter 822. The fees from the Municipal school amounted to Rs 218. The net cost of educating per pupil was Rs 4-3-4.

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the estimate owing to the reductions proposed to be carried out when the Budget was framed not having been effected with reference to para 8 of G.O. dated 22 March 1879 N° 542.

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15. The number of persons vaccinated in the Municipality was 656 against 3599 of the previous year.

16. The healths of the town was good during the year though fever was Epedemic during the months of November and December.

17. The number of births was 874 and of deaths 793 against 724 and 845 in 1878/79

18. Under Grant IV the expenditure was Rs 15690 or Rs 956 below the estimate and this is owing to the price of Kerosine oil having fallen, to over-estimate in the Item of "Contribution to the Police" and "License Tax" and to reduction in the Market Establishment.

19. The expenditure under Grant V (Supervision and Management) was Rs 2915 or Rs 434 below the Estimate due to reduction in Establishment.

20. The Conservancy of the Town is carefully attended to by the Commissioners and the administration of the Municipality was on the whole satisfactory.

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I have the honour &c.
Sir,
Your most obedient Servant.

W. S. Whitwell
President

Encl

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22/3/79 L. 542.
22/8/79 L. 1644.
11/12/79 L. 2413.

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Fin. (1881) department
(Mun.- Reports)
R. D.

From 1 FEB 81

The President
Municipal Commission
Vellore

To,
The Chief Secretary to
Government
Madras.

No. 34
Enclosures 10
Dated 10th February 1881
Rec'd 14

No. 341

Submitting the Annual Report & Statements received from the Vice President of the Vellore Municipality for 1879-80.

Vellore

7 FEB 81

No. 627

Vellore Municipal Commr's Office
5th February 1881

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From

The Vice President of
Mb Commission
Vellore,

To

The President of
Mb Commission
Vellore,

Sir,

I have the honor to submit the annual report of the Vellore Municipality for 1879-80 and in doing so must explain the delay in its submission.

2. It has been owing to the delay of the auditing of the accounts. On the 28th March 1880, Chukram Iyengar was appointed to audit the accounts of this municipality and he submitted his audit report at the end of May 1880 which I considered to be incorrect, and drawn up in a perfunctory manner. Mr. Bazely the late office assistant of the Madras municipality was then appointed auditor.

3. Chukram Iyengar made an appeal against his audit not being accepted; and after giving him ample

ample time for his explanation as will be seen from the enclosed Extracts the Commissioners have in their meeting held on the 11th Inst condemned Chutkrau Iyengar's audit and passed no fee for him.

4 Mr Bazely has not only audited the accounts of the year under report but also examined the accounts of 1878-79 as to the errors discovered in the outstanding balance and pointed out by the Government in their orders Nos 1614 and 659 dated 22nd August 1879 & 31st March 1880 respectively, and he submitted his report in September last which is herewith enclosed. Most of the suggestions made by the auditor in his Report have been already attended to.

5 I regret to have to state that on examination of Mr Bazely's account I found that he has made several mistakes in Statement II, which I have corrected, and send his original statement & an amended one duly countersigned by him.

6 It is for you and the Commrs to decide what is to be done regarding these errors. The two late auditors' fees were withheld for errors which were however of a more serious character as they vitiated the balance, which Mr Bazely has not done. His mistakes are simply wrong postings which I will now point out—

(1) In Grant No I Mr Bazely made the total of expenditure Rs 12,858—14—6 and it should be Rupees 12,872—15—10; as can be seen by comparing Mr Bazely's original statement with the revised one.

(2) Grant No II is correct.

(3) In Grant No III Mr Bazely made a total of Rs 14,493—3—10 & it ought to be Rs 14,485—2—6 as also can be seen by comparing the Statements.

(4) In Grant No IV Mr Bazely's total is Rs 15,694—5—7 and it ought to be Rs 15,689—15—7 as can be seen by comparing the statements.

(5) In Grant No V Mr Bazely's total is Rs 2,917—1—9 & it ought to be Rs 2915—7—9.

1090/31/15

7 I have also included in the body of statement I & II an advance given to the Civil Surgeon in March 1874 for contingencies, and which was left unnoticed until the present Manager discovered the matter & reported it to the Auditor vide copy of his Report marked & in the appendix. These mistakes in the statement also must affect the figures in the debit side of his statement of assets in his report I enclose you a rectified statement of his Asset sheet and which I request you will be good enough to alter in Mr Bazely's original report which is in your office.

8 I will now proceed briefly to comment on the receipts and

and expenditure of this Municipality.

9. Receipt The year commenced with an opening balance of Rs 3,41,2-6-9, and the actual receipts during the year amounted to Rupees 4,9,41,2-13-2, against Rupees 4,8,996 the Estimated amount. The increase is partly due to the recovery of arrears under Tolls, and partly to the revision of the assessment of the rates on houses.

10. The necessary explanations as to the variations between the Budget Estimates and the actuals are given in statement VI B "Receipts", and the only point to be mentioned here specially in accordance with G.O. dated 4th June 1880 No 1123 is the "Rent on Lands". There has been no income under this head, as the Commissioners are not willing to levy the rates as they are of opinion that the lands from which the rates have to be levied are paying Revenue to Government. The matter was laid before the Government and they in their order dated 26th August 1880, No 1633, have ordered to hold in abeyance the levying of the rates in question.

11. Expenditure. The amount expended during the year was Rs 47,619-6-6 against Rs 48,502 the Estimated amount. The decrease is due principally to less work under "Drainage" as the Commissioners do not wish to carry out the work on an extensive scale until a well devised scheme for the drainage of the whole Town is prepared and approved of by Govt. vide G.O. No 217 dated

29th January 1880. 1090/16 788

12, License Tax. During the year 517 persons were assessed to the extent of Rs 4,941 which was reduced to Rs 4561 after hearing objections under Section 14 of the act. The latter sum of Rs 4,561 has been paid to the Collector before collection was made and as the total collection amounted to Rs 4,475 application has been made to the Collector for the refund of the difference Rs 86 (minus Rs 8 collected in the present year) as it is irrecoverable, but the Collector has since declined to sanction the refund under the terms of G.O. No 1156 dated 26th May 79. as regards the difference of Rs 20 mentioned in Para 16 of the auditors report, application has been made to the Collector for its refund & he has complied with the request.

13 Cartstand. During the year one of the two Municipal Cartstands was enclosed with a wall at a cost of Rs 1200, in order to afford comfort and security to the travellers and Cartmen. Rs 1000 has been paid this year, and the remainder will be a charge next year.

14 The Commissioners have

during the year paid to the Local Funds Rs 4000 in complete adjustment of their liabilities for the restoration of the Palar Bridge; and they have not contributed the sum of Rs 813 to the Local Funds for the repair of Cattpandy Road in this year as they consider that one half of the Tolls paid to the Local Fund Boards should be sufficient to cover the demand Rs 813:— This matter was fully discussed in the present year and the Govt were informed on the subject Vide G.O. No 1123 dated 4th June 1880.

15. No necessary explanation as to variation between the Budget Grant and the actual expenditures are fully stated in statement VI B "charges".

16 The year closes with an actual Cash balance of Rs 3991-9-7 at the credit of the Municipality besides the Rs 30 mentioned in para 7.

17 Civil Dispensary. During the year there has been 712 admissions of in patients & 8,841 out-patients against 1,307 & 10,257 respectively of the previous year. The Civil Surgeon's consise report on the administration of the Dispensary is herewith Enclosed.

18. Vaccination The number of persons vaccinated by the Sub vaccinators during the year were 686, and the number of successful cases were 563 against 3,599 & 3,472 respectively of the previous year.

1090/33 17

19. Registration of Births & Deaths. The results of the registration is shewn in the subjoined Tabulated form.

Particulars	Male	Female	Total
Births	494	380	874
Deaths.	30	27	57
Small pox	"	"	"
Cholera	147	156	303
Fever	30	25	55
Bowel complaint	6	4	10
Violence & accident	175	193	368
Other causes			
Total	388	405	793

20. Conservancy & Sanitation. During the year the Town was daily cleaned by 38 Scavengers, 30 Sweepers, and 12 Drain cleaners and the rubbish, Sweepings, and night soil were removed by 31 Conservancy Carts

9

and 3 night soil carts. Three Inspectors & three Maistries or peons were employed in supervising the cleaning of the Town.

21. "Choultry or Lunger Khana". During the year 9717 87 paupers were fed and every care was taken of the poor people in the Town.

22. Municipal Market. This was well managed and calls for no remark.

23. Health of the Town. During the year the health of the Town was good though fever was rife during the months of November & December.

24. The manager Mr. A. M. Mauri-apa Moodeliar has given me the utmost satisfaction in the performance of his duties and the Clerks have worked fairly well.

I have the honor to be
Sir,
Your most obedient
servant

Vice President
Vellore Municipality

Re Encl 341 of

9 88

No. 629

Vellore Mb Commissioner's office
5 February 1881

1090/34 18

From

The Vice President of
Mb Commission,
Vellore.

To

The President of
Mb Commission.
Vellore.

Sir,

With reference to your letter No. 120 dated 4 Instant and in addition to my explanation given in my report No 627 dated 3 Feby 1881, as to the cause of delay in Submission of the annual accounts of this Municipality for 1879-80, I have the honor to state in full that the audit and the annual accounts of the year preceding the one under report, have been condemned by the Government on account of the unnecessary reduction of Rs 767, discovered by the Government in the outstanding Balance at the credit of the Municipality at the end of the year (1878-79), and they in their order No 1,614, dated 22nd August 1879, have ordered to recover the fee paid to the auditor, and to get the accounts reaudited;

but

lent on the recommendation of the Commissioners the Government have in their order No 659 dated 31st March 1880, agreed to dispense with further audit, provided the accounts of the year (1878-79) as to the errors pointed out by them in the Balance be examined and satisfactorily explained by a competent person unconnected with the municipality". S. Chukram Iyengar a record keeper of the Trichinopoly Collector's Office was appointed for this purpose as well as to audit the accounts of 1879-80, but as the Commissioners were not satisfied with his audit, Mr Bazely the late Office Assistant of the Madras Municipality was then appointed to examine the errors pointed out by Government in the accounts of 1878-79 and to re-audit the accounts of 1879-80 and his report was not adopted by the Commissioners until the appeal of the first Auditor was finally disposed of, which took place in the middle of last month.

2 A reference to Mr Bazely's audit accounts (original) will show that he has only framed statements I, II, III & IV of Receipts, Expenditure, Deposits, & Demand Collection & balances,

respectively; and in preparing the Mrs statements such as II A, II B, V & VI B^o shewing the details of the expenditures &c the Manager found various errors of mispostings in Mr Bazely's statement No II, which had to be revised & which of course involved great labor & loss of time.

1090/35/19

3 The revised statements with the Mr account were sent to Mr Bazely for approval and signature as required by G.O. No 1010, dated 12th August 1870, and Mr Bazely's countersignature in the revised statements and the enclosed copy of his letter dated 1st Instant will bear out the inaccuracy of his original account, and which I have fully explained in Paras 5, 6 & 7 of my report quoted above.

4 As the accounts of this Municipality remain unapproved by Government, and besides the Government in their orders No 2426 dated 17 December 1879 have expressly stated that they will hold the Vice Presidents & the President responsible for the annual Reports, and further in their orders Nos 820, 397 & 659 dated the 11th June 1869, 3rd April 1872, and 31st March 1879 respectively, directed

directed the audit of the municipal accounts prior to the submission of the annual Report & Accounts to Govt, and also desired that there should be perfect agreement between the auditor's accounts & the annual accounts of the President submitted to Govt with his Report. I was obliged to take great pains to frame the accounts accurately to save further delay and annoyance.

I have the honorable

Sir

Your most obdt servt

" "

W. S. Whiteside

Vice President

Paid 34 of 1881

1188

Extract from the Proceedings of the Mnl Commissioners for the Town of Vellore at their meeting held on the 16th December 1880.

1090/30 20

Present

W. S. Whiteside Esqre President
H. D. Cook Esqre Vice Presidt
A. L. Lisle Esqre Commissioner
Captn D. M'Neil Campbell R.E. Commr
T. Sheffield Esqre "
Revd J. W. Sendor M.A. M.R.A.S. "
M. K. Ry C. Narasimha Chariar Avl "
" B. Ramiah Chetty Sawcar "
" Venkatasooba Sastriar Avl "
" Jairam Chettiar Avl "
" Mirza Ally Hossain Khan Saib "

Para 2 Read Two Petitions from Chukram Iyengar dated 17 & 31st October 1880 regarding his audit of the Mnl Accounts for 1879-80, with Vice Presidents objection statement thereon.

The Commissioners note that Chukram Iyer was invited by the Vice President on the 30th ult to come to Vellore so as to explain errors pointed out by Mr Bazett and the Vice President in his audit - He did not reply to the Vice Presidents letter till the 12th Dec/80 & posted it on the 14th Dec - In his

his letter he expresses his regret that he is unable to attend & asks that he may be informed of the errors. The Commissioners in order to give Chukram Iyer every opportunity to explain the errors that have been noticed in his audit resolve to forward him a list of the errors & to allow him 10 days from this date within which time he may attend in person at the Mc. Office to examine the papers & to submit his explanation to the Commrs. In the event of Chukram Iyer failing to avail himself of this extension of time or to submit satisfactory explanation the Commrs will proceed to pass final orders.

/ True Extract /

H Clark

Vice President

In Triplicate 24/1/1881

2

1288

Extract from the Proceedings of the Mc Commissioners for the Town of Vellore at their Special meeting held on the 11th " January 1881.

1090/25/24

Present

W. S. Whiteside Esqre President
A. L. Lister Esq " Commissioners
T. Sheffield Esqre — do —
M. Ky V. A. Comaraswamy Mood Atob.
" Mirza Alli Hossain Khan Saib

Para 1. Read Letter from C. Chukram Iyengar offering his explanation required by the Board with regard to various errors pointed out by the Vice President in Chukram Iyengars audit of this Municipal accounts.

The Commissioners have given the most careful consideration to Chukram Iyengars explanation the enclosures to which have not been forwarded by him. The Commissioners are unable to allow the matter to stand any longer & they have reluctantly come to the unanimous conclusion that they cannot consistantly with their duty pass a Fee to Chukram Iyengar for an audit which was carried out in a careless & unsatisfactory manner. The Auditor

posted as correct an
entry of Rs 6 which was
incorrect & entered under
Tax upon Vehicles a reference
to the page in the Cash
Book mentioned against
the entry would immediately
have exposed the error,
but Chuttram Iyengar
accepted the figure on trust
instead of verifying it. Items clearly
posted as coolies were shewn as
gravel, and the inaccuracies
shew that Chuttram Iyengar
conducted the enquiry entrusted
to him in a perfunctory and
careless manner.

(True Extract)

N. D. Work

Vice President

Rd June 241 of 1881

Civil Dispensary 1880

Concise Annual Report on the Civil Dispensary
Vellore for the years 1879/80.

1090/80-vv

The season during the year under report has been much the same as usual very hot in the months of April, May & June.

There has not been much rain: the health of the public has been good.

No Cholera

Small pox, only one admission into hospital but it has been somewhat prevalent in the Town.

Malarious Fevers were rife during the months of November and December but not more than usual.

67 Admissions with one death as in patients

115 Admissions as out patients

No deaths recorded.

The prevailing diseases have been Ague Rheumatic Affections, Ophthalmia, Ulcers, Gonorrhoea, Dysentery, Diarrhoea and Skin diseases.

A branch dispensary is about to be established in the Centre of the Town, which is very much to be desired as the dispensary being within the Fort is far from the Town.

The Medical Subordinate D. V. Ramaraw Provincial has been attached to the Dispensary since 8th August 79 and has charge of the Police Hospital

Hospital since 1st January 1880. He has therefore much to do. He does his duty satisfactorily.

Vaccination is carried on by the Municipal Vaccinator.

The Hospital Servants on the whole have given satisfaction.

Sig[d] H. D. Cook. M. D.
Civil Surgeon.

Vellore 28-1-81

G.O. 42-1090 8/2

In Limit 24/1/81

J. Bazett.
Public Accountant
& Auditor

Public Accounts & Audit Office
7 Condy Colly Street
Black Town
Madras 1st July 1881

1090/18 23

The
Vice President
M.C. Commissariat
Vellore

Sir,

The Manager of the Vellore M.C. Office having come to me yesterday with the Books of 1879-80, I beg to state that upon an examination of the Accounts it was found necessary to make a few alterations in them. This necessitates the making of corresponding alterations in the account embodied in my report which I beg you will be so good as to direct to be done as follows.

Grant I	Rs 12858-14-6	to be	Rs 12872-15-10
" III	" 14493-3-10	"	" 14485-2-6
" II	" 15694-5-7	"	" 15689-15-7
" V	" 2917-1-9	"	" 2915-7-9

Unimportant though these alterations are still it would be well to keep strictly to correctness.

It is no small gratification to me to find that the Accounts, as a whole have proved to be so correct considering the great disadvantages under which I framed them. I trust that this fact will be considered by you a sufficient recommendation for engaging me this year also.

I am &c

True Copy
Sdy. J. Bazett
Public Accounts & Audit
Vice Pres.

10A
5/2.

3P01
21

2 Report

No 332

Mb Commrs Office
Vellore 30th Augt 1880

To

A. Bazett Esqre
Auditor

1090/22 34

Sir,

Besides the above the Civil Surgeon has a sum of Rs 30 which I understand was allowed to him as a permanent advance which I believe has not been noted before my joining this municipality. This sum should be carried to Receipts under the Head "Advance recoverable."

I have &c
Sdy A. M. Mauricapa Moodr
Manager Mb Office

No 3114

Mb Commrs Office
Vellore 5 Sept 80

To

A. Bazett Esqre
Auditor

Sir,

As the Ledger kept in this office contains unnecessarily many headings I have set aside the same & opened a separate Ledger from the commencement of this month & adopted the headings in accordance with the various grants of the sanctioned Budget.

I have &c
Sdy A. M. Mauricapa Moodr
Manager Mb Office

P.S. The permanent advance of Rs 30 now in the hands of the Civil Surgeon was made on 19th March 1874. He incurs expenses out of it and sends in Bills to recoup the same.

Sdy A. M. Mauricapa Moodr
Manager Mb Office

True Extracts

Vice President

In Dupl. 341 of 1880

Appendix A

1090
24 D

Vellore

1	Name of Municipality	
2	Population as per last Census	38022
3	Number of Commissioners including President	13
	(a) Ex Officio	2
	(b) Nominated	11
	(c) Elected	"
	Total	13
	(d) Officials including President	7
	(e) Non Officials	6
	(f) Europeans including President	7
	(g) Natives	6
4	Incidence of Taxation (Statement III) Rs. as. p. per head of population	0-13-8
5	Incidence of income (not including balances) per head of population	1-11-0
6	Total number of meetings held during the year	46
7	Average attendance at each meeting	5·8
	(a) Ex: Official Commissioners	2·5
	(b) Non-Official	3·3
	(c) European	2·4
	(d) Native	3·4

Vice President

Recd 3415/10

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Vellore during the Official Year 1879-80.

	1879-80				Budget Estimate for 1879-80
	Arrear	Current	Detail of Minor Heads	Totals of Major Heads	
			Rs A P.	Rs A P	Rs A
1. Rates & Taxes, Viz:—				1090	
(a) Rates on Houses (Section 40)	1022 9 -	6471 10 9	7494 3 9		6500 -
(b) Rate on Lands (Section 40)	" " "	" " "	" " "	28	350 "
(c) Taxes on Arts, Viz (Section 57)	333 - -	4834 8 -	5167 8 -		6000 "
(d) Taxes on Vehicles (Section 63)	" " "	667 8 -	667 8 -		700 "
(e) Taxes on Animals (Section 63)	- - -	1149 12 -	1149 12 -		1000 "
(f) Registration of Carts (Section 73)	" " "	1099 " "	1099 " "		950 "
(g) Tolls (Section 77)					
Gross Receipts	3100 - -	18300 " "	12150 " "		13000 "
Less Local Fund share	" " "	9150 " -			300 "
(h) Licenses (Sections 106, 123, 125, 130, 131, 136)	185 " -	156 " "	341 " "		5496 "
(i) Madras License Tax	" " "	4475 " "	4475 " "		
				32543 15 9	34296 -
2 Contributions from Provincial Funds				1180 " -	1110 "
Communications.					
3 Contributions from Special Funds, Viz				58 13 9	50 "
Surplus Pound Fund.					
4 Contributions from Local Funds				750 " -	750 "
Civil Dispensary.					
5 Fines & Fees (Section 17, Bye-Laws & Schedule A)				1520 6 -	500 "
6 Fees in Schools & Training Institutions				217 14 "	300 "
7 Rent of Houses, Gardens, Markets &c (Car Stand)				4882 15 2	5000 "
8 Payments for Municipal Services by private parties				" " "	" "
9 Endowments, Private Contributions & Donations, and Miscellaneous Receipts—					
(a) Hospitals			2279 10 9		
(b) Choultries			476 " -		
				6455 10 9	6907 "
Over				47539 11 5	48913 "

In Instl 341 of 1881

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Vellore during the Official Year 1879-80. (Concluded.)

	1879-80 Detail of Minor Heads	1879-80 Totals of Major Heads	Budget Estimate for 1879-80
	Rs. A. P.	Rs. A. P.	Rs. A.
Brought Over		47539 11 5	48913 -
10 Miscellaneous —			
(a) Sale of Land	505 3 6		
(b) Refund of Auditor's Fee	125 8 -	1090 / 40	27
(c) Refund of Licence Tax	335 - -		
(d) Commission for collecting Licence Tax	514 1 7		
(e) Penalty under the Madras Licence Tax Act	46 - -		
(f) Sundries	77 4 8		
		1603 1 9	83 - -
11 Loans		- - -	
12 Advances Recovered			
Total		49142 13 2	48996 - -
13 Balance brought forward —			
(a) Municipal Fund	2278 2 9		
(b) Endowments	1164 4 -		
		3442 6 9	2000 - -
Total		52585 3 11	50996 - -

Notes to Statement I.

1 House & Land Rates are levied at 5 per cent:
2 Taxes on Arts, &c., are at the following rates:—
The Maximum Schedule rates.
3 Taxes on Vehicles & Animals are levied at the maximum Schedule rates.
4 Carts are registered at Re 2. each per annum.
5 Tolls are levied at half the Schedule rates. and under G.O. No. 1282, 23-7-78
6 Licences & Fees are at the rates sanctioned in G.O. Financial, 8 June 1869, No. 765.

R. Bayly
Auditor.

H. D. Love
Vice President

STATEMENT I-A.—*ENDOWMENTS* entrusted to the MUNICIPAL COMMISSIONERS under Sections 15 and 16 for the Official Year 1879 - 80

Name of Institution.	Amount of Funded Capital.	Floating Balance.	Interest or Produce of Land.	~~Appropriation from Capital for Expenditure Undistributed by Government~~	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7), (Statement I, 9.)	Contribution Local Fund Boards.	Total Receipts.	Invested.	Current Charges.	Total (Statement II, Grant III.)	Allotted for Public Works, Statement II-A.	Total Charges.	Floating Balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Civil Dispensary...	2500	- -	- -	2200	50	29 10 9	2279 10 9	750	3029 10 9	-	4262 2 8	4262 2 8	546-13-3 Part II Repairs	4809 - 11	Deficit 1779-6-2	Expenditure Rs 1779. 6. 2 in excess of Receipts met by the Municipal Fund.
Lungerkhana....	1800	1106-4-	- -	4176	-	- - -	4176 - -	-	5340 4 -	-	4366 - 2	4366 - 2	- 2 -	4366 - 2	974-3-10	

H. Bazely, Auditor. 10/90 7/78

H. Godfrey
Pro Member

Statement II. Expenditure from the Municipal Funds of the Town of Vellore for the official year 1879-80.

	1879-80 Detail of minor Heads	1879-80 Totals of Major Heads	Budget Estimate for 1879-80.
	R A P	R A P	R A
Grant I - (Public Works)			
1. New Works.			
(a) Communications	128 - -		150 - -
(b) Buildings	1029 12 -		100 - -
(c) Drainage	1275 14 7		4750 - -
		2433 10 7	
2. Repairs			4160 - -
(a) Communications	2180 2 4		750 - -
(b) Buildings	720 7 11		90 - -
(c) Drainage	7 8 -		
	23 13 6		
(d) Water Supply		2931 15 9	
(e) Miscellaneous		1072 - -	1092 - -
3. Establishment		61 15 6	95 - -
4. Tools & Plant & Contingencies			
5. Contributions to Local Funds			- - -
	4000 - -		
(a) For Palar Bridge	2359 4 8		- - -
(b) For Tolls	- -		813 - -
(c) For Cantpady Road			
		6359 4 8	
Total, Grant I		12858 14 6	12000 - -
Grant II - (Education)			
1. Training Schools		- - -	- - -
2. Municipal Schools -	1034 11 10		1044 - -
(a) Establishment	171 5 -		170 - -
(b) Contingencies		1206 - 10	
		- - -	
3 Salary Grants		211 12 -	1100 - -
4 Results Grants		- - -	- - -
5 Schools in the combined System		1417 12 10	2314 - -

Over

Statement II. Expenditure from the Municipal Fund of the Town of Vellore for the Official Year 1879-80. (Continued.)

	1879-80 Detail of Minor Heads	1879-80 Totals of Major Heads	Budget Estimate for 1879-80.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant II-(Education)-Continued. Brought Over		1,417 12 10	2,314 - -
6. Inspection.			
(a) Municipal Inspectors	180 - -		180 - -
(b) Contingencies	12 - -		12 - -
		192 - -	
		- - -	- - -
7. Miscellaneous		1,609 12 10	2,506 - -
Total, Grant II.			
Grant III.- (Sanitation & Medical Services)			
1A. Hospitals & Dispensaries-			
(a) Establishment	1,367 5 6		1810 - -
(b) Medicines & Supplies	1,099 11 8		950 - -
(c) Diet of Patients	1,313 12 6		2000 - -
(d) Sundries & Contingencies	481 6 -		240 - -
		4,262 2 8	
		224 - -	224 - -
1B. Medical College			
2. Vaccination-			240 - -
(a) Establishment	190 - -		110 - -
(b) Contingencies	27 6 8		
		217 6 8	
3. Registration of Births & Deaths	360 - 1		360 - -
(a) Establishment	43 11 4		10 - -
(b) Contingencies		403 11 5	
~~4. Conservancy~~			
4. Conservancy			
(a) Establishment	5774 7 -		4932 - -
(b) Sanitary Service (hire of Conservancy carts & bullocks)	3438 13 1		3054 - -
(c) Cleansing of Tanks & Wells	4 8 10		- - -
(d) Contingencies	168 5 2		70 - -
		9385 15 1	
Total, Grant III.		14,493 3 10	14,000 - -

Statement II. Expenditure from the Municipal Fund of the Town of Vellore for the Official Year 1879-80. (Continued.)

	1879-80 Detail of minor Heads			1879-80 Totals of major Heads			Budget Estimate for 1879-80.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant IV.				1090	14	31			
1. Lighting-							894	-	-
(a) Establishment	869	11	10				2106	-	-
(b) Contingencies	1770	7	4						
~~2. Markets~~				2640	3	2			
2. Markets- Establishment				141	9	8	300	-	-
3 Chowltries (Lungerkhana)							162	-	-
(a) Establishment	162	-	-				10	-	-
(b) Contingencies	-	1	6				4178	-	-
(c) Feeding Paupers	4203	14	8						
				4366	-	2			
4. Watering Roads.				-	-	-			
5. Avenues-									
(a) Establishment	73	8	-						
(b) Sundries	53	6	6						
				127	14	6			
6 Slaughter House-				126	14	6			
(a) Establishment	300	-	-				300	-	-
(b) Contingencies	9	9	10				50	-	-
				309	9	10			
7. Miscellaneous-									
(a) Law Charges	122	14	11				100	-	-
(b) Killing Dogs	56	14	-				100	-	-
(c) Madras Licence Tax	4361	-	-				4946	-	-
(d) Contribution to the Police	3369	3	4				3500	-	-
				8110	-	3			
Total Grant IV..				15694	5	7	16646	-	-
Grant V.									
1. Head Office	1632	10	9				1896	-	-
(a) Establishment	49	7	2				54	-	-
(b) Contingencies				1682	1	11	1950	-	-

Over

Statement II. Expenditure from the Municipal Fund of the Town of Vellore for the Official Year 1879-80.

	1879-80 Detail of minor Heads	1879-80 Totals of Major Heads	Budget Estimate for 1879-80.
Grant V- continued — Brought Over		1682 1 11	1950 - -
2. Collection			
(a) Establishment	360 - -		360 - -
(b) Contingencies (for Madras Licence Tax)	47 6 -		550 - -
		407 6 -	
3. Miscellaneous			
(a) Books & Stationery	123 14 4		
(b) Printing	382 3 -		
(c) Land Abatement	25 8 -		
(d) Auditor's Remuneration	125 8 -		
(e) Contingencies	170 8 6		
		827 9 10	490 - -
Total, Grant V...		2917 1 9	3350 - -
Repayment of Debt		- - -	
Interest on Debt		- - -	
Advances Recoverable		- - -	
Refunds-			
(a) Tax on Arts	6 - -		
(b) Licences	15 - -		
(c) Madras Licence Tax	25 - -		
		46 - -	
Grand Total, Expenditure		47619 6 6	48502 - -
Balances-			
(a) Municipal Fund	3991 9 7		
(b) Endowments- (Lunger khana)	974 3 10		
		4965 13 5	2494 - -
Total		52585 3 11	50996 - -

Note

Statement III. - Municipality of Vellore.

Abstract of Deposits Account for the year 1879-80.

	R.	A.	P.		R.	A.	P.
Balance brought forward	3199	12	4	Credited to Municipal Funds	1858	5	1
Deposits by Appellants	-	-	-	Returned to Appellants	-	-	
Do by Renters	-	-	-	Do to Renters	-	-	
Do by Contractors	866	8	-	Do to Contractors	889	-	-
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	1318	15	-
Total	4066	4	4	Total	4066	4	4

N. Bazely.
Auditor.

Vice President

Statement IV. Municipality of Vellore.

Demand, Collection & Balance Statement for the year 1879-80.

Current

	1 Demand Assessed	2 Collected	3 Remitted on Appeal or otherwise	4 Written off as Irrecoverable	Total (Columns 2, 3, 4)	Balance
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rate on Houses, 1fs	6,714 15 9	6,471 10 9	33 5 -	- - -	6,504 15 9	210 - -
Taxes on Arts	6,612 - -	4834 8 -	291 8 -	- - -	5,126 - -	1486 - -
Tolls	9,150 - -	9,150 - -	- - -	- - -	9,150 - -	- - -
Total	22476 15 9	20,456 2 9	324 13 -	- - -	20,780 15 9	1696 - -

Arrears

	1 Balance of old Demand	2 Arrears of previous year	3 Total Demand.	4 Collected	5 Remitted	6 Written off	Total (Columns 4, 5, 6.)	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rate on Houses, 1fs	114 13 3	1078 10 -	1193 7 3	1,022 9 -	- - -	- - -	1,022 9 -	170 14 3
Taxes on Arts, 1fs	258 - -	1353 - -	1611 - -	333 - -	- - -	- - -	333 - -	1278 - -
Tolls	8390 9 11	- - -	8390 9 11	3,000 - -	- - -	5390 9 11	8,390 9 11	- - -
Total	8,763 7 2	2431 10 -	11195 1 2	4,355 9 -	- - -	5390 9 11	9746 2 11	1448 14 3

34 1/7/1090

K. Bazely
Auditor.

Vice President.

35

Appendix
to
Mr. Barclay's Audit
Report

86

Vellore Municipality.

Tax on Vehicles & animals during 1879-80

Statement Shewing the differences between the entries of Collection Book and Counterparts of the Receipts.

7 FEB 81

General No.	Date of Granth and Date.	Names of parties from whom Tax was collected.	No. of Vehicles & animals for which Tax was collected		Entries in the Collection Book.	Entries in the Counterparts of the Receipts.	Difference between the Collection Book and Counterparts of Receipts granted to the parties who took out Licenses.		Remarks.
							More	Less	
					Rs a	Rs a	Rs a	Rs a	
1877	1877								
26	March 31	Abdool Azees	1	Bullock	" 8	1 "	" 8	" "	These are simple clerical errors committed by the Clerks during the management of my predecessor.
256	April 4	Abdool Saffoor	1	Vehicle	3 "	" "	" "	3 "	
		do	1	Pony	" 8	" 8	" "	" "	
257	" "	Shaik Amuth	1	Vehicle	3 "	" "	" "	3 "	
		do	1	Pony	" 8	" 8	" "	" "	
264	" "	Mahomed Esoof	1	Vehicle	3 "	" "	" "	3 "	
		do	1	Pony	" 8	" 8	" "	" "	
541	October 7	Shunda Mehan	1	Bullock	" 8	" "	" "	" 8	These are no Counterparts of Receipts as none were issued from this Office for the under mentioned reasons.
542	" 15	Thandavaroya Mudly	4	do	2 "	" "	" 5	2 "	
543	" "	Veerasawmy Pillay Mudly	8	do	4 "	" "	" "	4 "	
544	" "	Abdool Saffoor	1	do	" 8	" "	" "	" 8	
545	" "	Mahomed Ally	1	do	" 8	" "	" "	" 8	
546	" "	Balasoomadi	[illegible]						
547	" "	Tondoo Mudly	1	do	" 8	" "	" "	" 8	On October 1879 these persons were prosecuted before the Town Sub Magistrate for not taking out Licenses for their Vehicles and Animals for the first half year and on being convicted they paid the Tax amounting to Rs 23 thro' the Sub Magistrate, and did not care to obtain Receipts or Licenses from this Office as the first half year was then over.
548	" "	Moonoosawmy Mudly	1	do	" 8	" "	" "	" 8	
549	" 28	Perumal Govenden	2	do	1 "	" "	" "	1 "	
550	" "	Narainasawmy Mudly	4	do	2 "	" "	" "	2 "	
551	" "	Aroonagery Mudly	2	do	1 "	" "	" "	1 "	
552	" "	Aroonachella Mudly	1	do	" 8	" "	" "	" 8	
553	Nov. 1	Parasurama Mudly	12	do	6 "	" "	" "	6 "	
554	" "	Nagappa Mudly	2	do	1 "	" "	" "	1 "	
555	" "	Abdool Shookoor	4	do	2 "	" "	" "	2 "	
					34 "	2 8	" 8	32 "	
					2 8			" 8	
		Difference			31 8		31 8		Difference

M. Commr's Office
26th July 1880

1080/80

D. Krishnamachariar
Manager
M. Office Vellore.

1090
19

Dr. The Town of P...

To Balances of Liabilities brought forward from 31st March 1879

Endowments — Civil Dispensary	2500--			
Lunger Khana	1800--			
		4300	--	
Floating Balances — Deposits	3199-12-4			
Lunger Khana	4164-4-11	7364	-4	8664
To Rates and Taxes. For Total demand				
Arrears per contra	11195-1-2			
Current do	31626-15-9			
		42822	-11	
Less amount remaining uncollected & transferred to closing balance of Assets-Rates on Houses	380-4-3			
Tax on Arts &c	2764----	3144	4 3	3967 2 8
				5715 6 11
To Remissions. per contra				
To Sundries. For Expenditure:-				
Public Works Grant — I		12872	15 10	
Education — II				
Sanitation & Medical Services — III		14485	2 6	
Lighting, Markets &c — IV		15689	15 7	
Superintendence & Management — V		2915	7 9	
Refunds		46	--	47014 1 6
				91500 --
To Local Funds. For amount paid on account of Tolls				
To Balances of Assets. On 31st March 1880:-				
Cash — Taluk Treasury	5911-11-10			
Bank of Madras	276-12-1			
Municipal Office	93-4-6	6284	12 5	
Rates & Taxes. Rates on Houses.				
Arrears 170-14-3				
Current 210----	380-4-3			
Tax on Arts &c Arrears 1278----				
Current 1486----	2764----	3144	4 3	13729 10 8
Govt. Pro: Rates		4300	--	
				124555 11 1

Municipal Fund 1879-80

Cr.

By Balances of Assets brought forward from 31st March 1879				1090
Cash — Taluk Treasury	5569-13-11			244 36
Bank of Madras	660-1-4			
Municipal Office	412-3-10	6642	3 1	
Rates and Taxes. Rates on Houses	1193-7-3			
Tax on Arts &c	1611----			
Tolls	8390-9-11	11195	1 2	
Govt. Pro: Rates		4300	--	32137 4 3
By Rates and Taxes. For Demand of 1879-80				
Rates on Houses		6714	15 9	
Tax on Arts &c		6612	--	
Tolls (contract sum)		18300	--	31626 15 9
By do — For Remissions:-				
Rates on Houses		33	5-	
Tax on Arts		291	8 --	
Tolls (Written off)		5390	9 11	5715 6 11
By Sundries — For Receipts:-				
Rates & Taxes. Rates on Houses	7494-3-9			
Tax on Arts &c	5167-8--			
— do — Vehicles	667-8--			
— do — Animals	1149-12--			
Registration of Carts	1099----			
Tolls	12150----			
Licenses	341----			
Total of Municipal taxation	28068-15-9			
Madras Cess on Tax	4475----	32543	15 9	
Contributions from Provincial Funds	1110----			
— do — Special Funds	58-13-9			
— do — Local Funds	750----			
Fines and Fees	1520-6--			
Fees in Schools	217-14--			
Rents	4882-15-2			
Endowments, Contributions &c	6455-10-9			
Miscellaneous	1603-1-9	16598	13 5	49142 13 2
				9150 --
By Local Funds. For Moiety of Tolls				
By Floating Balances. Sum appropriated from the Balances brought forward above in favour of the Lunger Khana, & being the difference between the opening and closing Balances (Rs 1164-4-- & 974-3-10)				190 2
By Balances of Liabilities. On 31st March 1880.				
Endowments. Civil Dispensary	2500----	4300	--	
Lunger Khana	1800----			
Floating Balances. Deposits	1318-15--			
Lunger Khana	974-3-10	2293	2 10	6593 2 10
				124555 11 1

Vice Presidents

Report

1090/39

Statem

1090/39 Comparative Rec

Explanation of	Estimate for Current year 1879-80	Actuals for Current year 1879-80	Increase over Estimate	Decre over Estim
...ase is due to the revision of	6,500	7,494 39	994 39	"
... not assessed in the curre...	350	" " "	" "	350
... levy the rates and the ...				
...d to hold in abeyance the ...	" 6000	5,167 8	" " "	832
...e is due to the remissions ...	" 1750	1,817 4	" 67 4	"
... is due to under estimat...	" 900	1,099 "	" 199 "	"
...Do... Do	2 13,000	12,150 "	" " "	850
...e is due to over estima...	" 300	341 "	" 41 "	"
... is due to under Estima...	" 5496	4,475 "	" " "	1021
... is due to over estimation	" 1,160	1,168 139	" 8 139	"
... is due to under estimat...	" 750	750 "	" " "	"
...Do... Do	4 " 500	1,520 6	1020 6	"
... due to the interest of...	3 6 6,907	6,455 10 9	" "	451
...ent-year and privat...				
...ated.				
... is due to the Sale of Lan...	" 9 5,383	6,703 11 11	1320 11 11	
... No 1614) Over paym...				
Commissions received				
	1 8 48,996	49,142 13 2	3651 10 5	
			Net increase	146 13 2

Statement
Comparative
Charg

...mate ...nd ...r	Actuals for current year 1879-80	Increase over Estimate	Decrease under Estimate
...20			
		1090/40	
150	128 " "	" " "	22 " "
100	1029 12 "	929 12 "	" " "
750	1275 14 7	" " "	3474 1 5
"	" " "	" " "	" " "
4160	2189 " 10	" " "	1970 15 2
750	720 7 11	" " "	29 8 1
"	7 8 "	7 8 "	" " "
"	28 3 4	28 3 4	" " "
90	" " "	" " "	90 " "
1192	1072 " "	" " "	20 " "
95	62 12 6	" " "	32 3
813	6359 4 8	5546 4 8	" "
1214	1206 " 10	" " "	7 1
1100	211 12 "	" " "	888
192	192 " "	" " "	"
5000	4262 2 8	" " "	737
" 224	224 " "	" " "	"
7 350	217 6 8	" " "	132
" 370	403 11 5	33 11 5	"
4 8056	9377 13 9	1321 13 9	
2 3000	2635 7 2	" " "	
" 300	141 9 8	" " "	
6 4350	4366 " 2	16 " 2	
350	309 9 10	" " "	
" 4946	4561 " "	" " "	38
"	127 4 6	127 4 6	
200	179 12 11	" " "	
" 3500	3369 3 4	" " "	
1 2860	2085 6 2	" " "	
" "	46 " "	46 " "	
" 490	830 1 7	340 1 7	
"	247619 6 6	8396 11	

ement

Explanation for

1092/40 A

ecrease is due to the Bills for the works
crease is due to the Construction of Compo
crease is due to the unwillingness of the Com
sed drainage Scheme as proposed by the Govt

ecrease is due partly to over Estimate and part
ecrease is due to the Bills for the works executed
me of the drains required emergent repair
ne of the wells & the Tunnels carrying water f

davings is due to the reduction of Es &
ecrease is owing to the over Estimate las
crease is due to Rs 4000 Contributed for the
ne half and one third share of the Toll
Saving is from Contingencies &c
decrease is due to the over Estimate

daving is from diets as the Contracto
rtients at a lesser rate than estim

ring is due to the resignation of one of the t
crease is due to the charges of printing forms
crease is due to the reductions proposed to be
ted in deference to the wishes of Govt has
aving is due to the fall of the price of Sa
ving is due to the reduction of Establ
increase is due to the increase in
daving is due to the over Estimat
ecrease is due to the over Estimate
s trees in the Station have suffered
ring is owing to the new Estimate found it to be necess
do do do last year.

daving is due to the reduction of Estim
expenditure was not known at the
increase is due to under Estimation f

Financial Department. 18

1090
41

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter

from the President, Municipal Commission, Vellore dated

10th February 1881 N° A.

Order. 15th June 1881. No 1090.

The receipts and charges of the Vellore Municipality for 1879-80 are compared below with the estimates for the year and the actuals of the previous year.

Receipts.	Actuals 1878-79	Estimate 1879-80	Actuals 1879-80
Balance brought forward ..	1525	2000	3442
Rates on Houses and Lands ..	7083	6850	7494
Taxes on Arts	6643	6000	5767
Taxes on Vehicles and Animals ..	1957	1750	1818
Registration of Carts	975	900	1099
Tolls	11522	13000	12150
Licenses	24	300	341
Licence Tax	4739	5496	4475
Assignments by Government ..	1140	1160	1169
Contribution from Local Funds ..	750	750	750
Fines and Fees	1416	500	1520
Endowments	6914	6907	6456
Miscellaneous	5629	5383	6704
Loans	"	"	"
Advances Recoverable	212	"	30
Total ..	50523	50996	52615

4885
1603
6488
219
6704

In Serial 341 of 81.

Charges.				
GRANT I.				
New Works.				
Communications	27	150	128	
Buildings	68	100	1030	
Sanitary and Miscellaneous ..	244	4750	1276	
Repairs.				
Communications	4148	4160	2189	
Buildings	988	750	720	
Sanitary and Miscellaneous ..	900	90	36	
Establishment	1108	1692	1072	
Tools and Plant	28	95	63	
Contributions to Local Funds ..	4625	813	6359	
GRANT II.	12137	12100	12873	24.5
Training Schools	"	"	"	
Municipal Schools	1292	1214	1206	
Salary Grants	"	"	"	
Results Grants	410	1100	212	
Schools on the combined system	"	"	"	
Inspection (Contribution) ..	180	180	180	
Miscellaneous	145	12	12	
GRANT III.	2027	2506	1610	3.1
Hospitals and Dispensaries ..	3648	5000	4262	
Medical College	224	224	224	
Sanitary Inspection ..	"	350	217	
Vaccination	346	370	404	
Registration of Births & Deaths	385	866	9378	
Conservancy	9732	14000	14485	27.5
GRANT IV.	14335			
Lighting	2996	3000	2635	
Markets	328	300	142	
Choultries	3152	4350	4366	
Traveller's Bungalow ..	"	"	"	
Avenues and Watering Roads.	"	"	127	
Police	"	3500	3369	
Licence Tax	5496	4946	4561	
Miscellaneous	383	450	490	
GRANT V.	12350	16546	15890	29.8
Supervision and Management.	5512	3450	2915	5.6
Repayment of Debt	"	"	"	
Advances Recoverable	"	"	30	
Refunds	"	"	46	.1
Balances	4159	2494	4966	9.4
Total ..	50523	50996	52615	

1090/42 28

2. The opening balance of Rs 3,442 adopted by Government in G.O. 4th June 1880 No 1123 appears by the subsequent audit to be correct. Omitting the license tax collections the receipts of the year amounted to Rs 44,698 against Rs 48,570 estimated and Rs 44,259 the actuals of 1878-79. The advance over the estimate is the net result chiefly of increases under "House" "Sale" and "Miscellaneous" receipts and of decrease under "Tax on Arts &c" and "Tolls". The increase under house tax is satisfactory ~~being~~ due to the removal of assessment. The land

~~Copy of the~~ Quote R.

~~Under Rate Cash not levied~~
~~regular cess has been frequently~~
~~since it is said the ri-~~
~~-gular rate, it is not con-~~
~~-sidering view of the Commis-~~
~~-sioners to impose additional~~
~~assessment at the~~
~~of Lucknow and has already~~
~~realized the cost~~
~~paying Revenue to Government.~~
the Secretary of the Land Rate
~~Govt. of May 1881. No. 812 has~~
was, as an exceptional case,
however set the quota re-
-sanctioned by Govt. 26 Aug 80 No 1633
at first and levied the
levy of the rate at once.

No reason is assigned
for the shortfall under
Salls. ~~and the Vice President~~
in comparing the actuals with
~~statement in para~~ ment.
the sanctioned estimate the
~~-ing for the increase~~
error is committed of ex-
~~while there is a decrease~~
-cluding the sum of Rs. 3000, the
~~is founded on the error~~
amt. for wh. the decree against the
~~of in at selecting~~ the
TDR contractor was compromised
~~Estimate~~ the sum of Rs 3000
vide Govt. 29 Jan 1880 No 247 ~~referred~~

offic note.
86 26 Aug 1880 No 1633
a miscellaneous Rob-
printed Statistics
JH

~~Referred to in this letter~~
~~recorded in J.O. 29 January~~
~~1880 No. 217.~~ The special state-
-ment for Salls and Levies
tax prescribed in Jo. 22
August 1879 No. 1614 has
not been submitted.

No portion of the interest
on the invested capital
of endowed institutions
appears to have been drawn
during the year; the
reason for absence of this
~~to fall in arrears~~ should
have been stated. Under
Spirit tax the balance of
uncollected demand was
small being Rs 380 out
of a total demand of
Rs 7,908. ~~of which Rs 3~~
~~Collr.~~

~~were remitted~~. The arrears under tax on arts & were heavy as noted below:

	Demand	Balance	Percentage of balance to demand
Current	6,612	1486	22.5
Arrears	1,611	1278	79.3
Total	8223	2764	33.6

Why these large arrears remained uncollected is not explained.

~~The decrease of Rs 833 under~~ tax on arts & compared with the Estimate is ascribed to remissions on account of exemptions and reductions. Statement IV however does not bear out this assertion as only Rs 291 are shown in it as remitted on appeal &c. The President does not state

~~had~~

~~1890~~ 1891 40

~~how far it became necessary~~

~~The extent to which~~

~~any to have become due~~

were resorted to ~~by~~ as not ~~been effected~~ realised. The coercive measures, the arrears tax entries will be subject to approval by the Board of Revenue. The amount of Commission for which credit is taken is said to appertain to 1878. ~~The~~

~~under~~ Miscellaneous ~~arrears as the~~ Rs 505 due ~~The~~ receipts as per accounts, for "Sale of lands" should be ~~partly to the melancholy~~ experienced; the increase in ~~of this amount and~~ of Stamp fees is satisfactory, ~~partly to Rs 505 drawing~~ ~~been realized by sale~~ of lands. The situation of ~~their lands and the object~~ ~~to be attained by their~~ ~~sale beyond the money~~ value received should have

~~have been stated~~. The private scavenging service has not been undertaken by the Commissioners. The financial and sanitary advantages likely to be secured by the service will, the Government trust, induce them to undertake it.

3. The amount of Permanent advance ~~viz Rs 30~~ made to the Civil Surgeon in 1874 should appear as a separate item in the advance account ~~separately~~. ~~It is presumed that the amount was debited in the accounts of 1874 when the advance~~ was

1090/45 5P

~~was made~~. It is not necessary to show the amount in the Municipal accounts every year except in the ~~special~~ account for advance

4. The expenditure of the year excluding license tax paid to Government amounted to Rs 43,088 against Rs 43556 estimated and Rs 40,868 actuals of 1878-79 and was distributed in the following proportions

Grant I Public Works	29·9 +
" II Education	3·7 +
" III Sanitation & Medical services	33·6 +
" IV Lighting &c	25·9 +
" V Supervision	6·8 +
Advances & Refunds	·1

5. The outlay on Public Works

works exceeded the budget
grant by Rs 873. No new
work of any importance
was constructed during
the year, except a wall
round the Cart stand
at a cost of Rs 1,200 not
budgetted for, nor other-
-wise authorized. ~~The es-~~
~~-timate for the works is~~
~~given as Rs 1600~~. Only
a fourth of the large
allotment for drainage
works was expended;
~~owing to the unwilling-~~
~~-ness of~~ the Commissioners
being of opinion that
to undertake any considerable
outlay, until a well devised
scheme for the whole
town

1090 Letter 6P
town is ~~determined upon~~.
Out of the allotment for
road repairs about 40 per
cent remained unexpended,
owing ~~it is alleged~~ partly
to over estimate made this
head and partly to the late
receipt of bills for the
executed
works. The amount unpaid
in consequence of the
last named circumstance
should have been stated.
The condition of the
~~the fact however remains~~
Communications in the town
~~that not at all~~ ~~half the~~
~~Mehtar~~ have been noticed
~~Extraordinary of the pre-~~
~~-ceding year was incurred~~
~~at the maintenance of~~
~~roads; while it is not~~
~~stated~~ what the effect
~~of the outlay was~~
on

~~on the state of the Roads~~

It is observed that Rs4000 ~~in the~~ town, the balance of debt due to the Local Fund Board ~~of Batticaloa~~ for the Palar bridge and the Local Fund Share of Tolls for 1878-79 ~~as directed by G.O. 19th May 1879 No. 967~~ were paid during the year, which fact accounts for the increase under "Contributions". It should be explained how the Contingency Head for which the Municipality did not pay any Contribution as formerly was maintained.

The

6. 1090/47 The expenditure on Education was limited to Rs 1,610 against Rs 2,506 Estimated, the decrease being mainly under "Results Grants" The Municipality maintained 4 Schools on the Salary system and paid results grants to 10 other Schools. Statement V does not give the particulars regarding the latter ~~of Schools~~ ~~which obtained~~ grants

~~grants~~. The attendance and cost to the Municipalities of these schools are shewn in the subjoined comparative abstract.

1090

	Average attendance		Nett cost		Cost to Municipality each pupil	
	1878-79	1879-80	1878-79	1879-80	1878-79	1879-80
			Rs	Rs	Rs. A. P.	A. P.
4 Municipal schools	244	194	982	988	4 " "	5 — 6
10 Results grants do	480	822	410	212	—	—
	724	1016	1392	1200		

There was thus an increase of nearly 50 p.c. in the total number of pupils in aided schools, with at the same time, a decrease in the actual charge on Municipal Revenues, which is very satisfactory

Besides these there were 7 unaided schools of which 3 were Government institutions. The report of the Educational Officer ~~on the teaching~~ of

Stat. T. shew that only 27 p.c. of children of school going age (calculated at 15 p.c. of the population) are under instruction in the Town. There is therefore ample room for further educational effort on the part of the Comrs.

~~of the Municipal schools~~ 1090/48 8P should have been forwarded. The notice of educational progress in the report is very meagre. ~~No particulars in detail are given of the Municipal schools except~~ Taking the school going ~~part~~ as ~~15~~ per cent of the population, the ~~proportion~~ of this does actually attend school as the Table ~~shows~~ as ~~21 to 27~~ per cent.

7. The number of patients treated in the Hospital was:

	In	Out
1878-79	1307	10257
1879-80	712	8841

The decrease was evidently due to the abatement of famine. The Vaccine work shows very great decline 656 operations being reported against 3599 in the previous year ~~or nearly ⅙ of the last~~. The ~~cause of this~~ retrogression is not explained; but ~~it~~ is probably due to the special opportunities afforded by a famine ~~Statement VI B~~ It appears ~~that one of the two Vac.~~ population having ceased to exist. It is not stated whether steps were ~~taken~~ taken to replace the Vaccinators who resigned ~~information should have~~ been

1090/49 JP

~~been furnished by the Sanitary Commissioner~~ of the Sanitary Commissioner is ~~there a Chapter of Vital~~ is there a Chapter on Vital Statistics in this Report ~~Registration~~ of births and deaths ~~Statistics~~ The registration of Vital Statistics appears to have improved.

	Births	Deaths
1878-79	724	845
1879-80	874	793

~~The increase taken~~ ~~seems accuracy in the~~ ~~preparation of vital sta-~~ ~~tistics should have been~~ ~~depicted on the Report~~

The Conservancy changes were brought up

nearly

nearly to the amount ex-
-pended in the previous
year, it ~~being~~ being
considered inexpedient to
reduce them as proposed
in the budget. The sanction
of Govt. to ~~the~~ these works & funds allotted. The effect of the measures of Con-
-servancy adopted, and
the advance made in
providing for the sani-
-tary wants of the town
should have been fully
described in the report
~~of the operations of the year.~~

8. Mr Bazely's audit report
~~of his audit~~ has not
been forwarded to
Government

1090/50 100

and they are therefore not
in a position to judge
how far this work was
effected or
carried out on proper
principles. ~~& was effective.~~
The great delay in securing
a proper audit is far
from satisfactory. There
ought to be no difficulty,
with care, in obtaining the
services of a competent
auditor.

9. The Vice Presidents
report is very meagre.
The explanations of variations
in the different items of
receipt & expenditure, as
where such are given, are
little more than mere
statements of the fact &

~~105~~
1090
51

increase or decrease
OP 01
02

or decrease, as the case may be. The circumstances causes operating to affect the revenue or the charges as compared with the forecast in the budget estimates & the actuals of the previous year shd be carefully traced & stated in detail.

A clear statement shd also be given of the measure in which the expenditure on the various objects (Works, Education, Conservancy &c) for which grants are assigned has promoted those objects & has been effectual in furthering the wellbeing of the community.

F.P.D

To the Chief Sec. to Govt
Rev dept
Board of Rev
Surgeon Genl
Director Comm
& Public Instr
Accountant
Inspr Genl Police
Chief Engr & Secy to Govt

Desp 6/7



Govt. of {1880} Madras.

FINANCIAL.

To

Dated
Recd. } 188 , No.

Nos.

Annly affrs
Govt. of 1883 Madras

Fwd

DISPOSED OF

15 JUN 81

BY G.O. No. 1090

52 + 1

537

Municipal Reports.

Annual report of the
Vellore Municipality
for 1879-80, reviewed.

M.9.