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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finl. DEPARTMENT

G.O. No. 1107 **B.P. No.**		Press. Mis.
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

15th June 1881, No. 1107.

Municipal—Reports.

Read the following papers :—

From S. T. McCARTHY, Esq., President of the Municipal Commission, Cuddapah, to the Chief Secretary to Government, dated 11*th October* 1880, *No.* 412 [*Current No.* 2689].

I have the honor to forward the enclosed report on the working of the Cuddapah Municipality during the year 1879-80, with papers connected therewith as per accompanying statement.

2. The Auditor in his report has brought to notice many serious irregularities in the way of doing business on the part of the Municipal servants, more especially the Manager and Overseer. The state of things which he describes must, I conceive, be due, in a great measure, to incomplete supervision on the part of the late Vice-President, Mr. A. G. Johnston, who held the post from the end of 1878 until the beginning of April last, or, which is perhaps more likely, to his unacquaintance with the mode of working a Municipality and of directing his subordinates. I have no wish to condemn Mr. Johnston unheard, as he may perhaps be able to give some explanation. At all events, whatever measure of blame may attach to him, the fact is clear that grave irregularities have been committed. I cannot deny that I am myself, to some extent, answerable for this state of things, as I ought perhaps to have looked more closely into the working of the office ; but, in the first place, it never occurred to me that the management was so inefficient, and in the second I had so much besides to attend to that I could only spare very little time for any close supervision of municipal matters. I was away from Cuddapah a good deal in the months of February and March and almost the whole of April and May on account of Jamabandi. It was only in the month of June, after my return, that, from one or two things which came to light, I was led to suspect that business was not conducted as it should be. On the 3rd July last I deputed the Temporary Deputy Collector, B. Vencata Row Garu, to make a searching examination of the Municipal Office and to report on the state of it. He went into the matter very thoroughly and examined the accounts, &c., for a period of three years previously. In his report, dated the 7th August last, he brought to notice many irregularities which he had discovered (which were in fact much the same as those described by the Auditor). There was nothing to show that any frauds or defalcations were committed, but simply that a very lax and irregular system had been followed for some time (though it must be admitted that such a system opened the door to fraud).

3. I need only mention two instances to show how things have been done in the Municipal Office. Out of a sum of Rs. 429-0-10, being remuneration for collecting the License-tax for 1878, Rs. 152-0-10 only were credited to the Municipal funds. The rest, Rs. 277, was ordered by the Vice-President to be distributed amongst the Municipal servants. This I have since ordered to be recovered from them by monthly stoppages from their salaries. Again, a large number of appeals against House-tax were preferred before the end of 1879-80-[illegible] all some 326—nearly two-thirds of which were lodged in the months of Jan[illegible] February last. Mr. Johnston left the station in the beginning of Apri[illegible] without having heard any of them. The amounts were credited to the Municipal funds at the close of the year. I wrote to

Mr. Johnston in the month of July last for an explanation on this point, but I have not received any reply from him. It is possible, of course, that my letter may have miscarried.

4. I regret very much having now to send such an unsatisfactory report as this. I can only say, however, that since discovering how matters stood I have done all I could to remedy them. I have given a good deal of attention since I came back here, in the end of May last, to the working of the Municipality, and have drawn up a stringent set of rules for the guidance of Municipal officers. Business is now, and has been for some time, I believe, carried on in a regular manner, and no efforts of mine shall be spared in seeing that regularity of procedure is maintained in future.

5. I have just ordered the dismissal of the Manager and the Overseer, and this will take effect as soon as they can be replaced by competent hands. Explanation has been taken from the Manager on the several points referred to in the Auditor's report, but the explanation which he gives is far from satisfactory. A copy of his explanation, as also a copy of the Deputy Collector's report, will be submitted separately.

6. I regret very much the delay that has occurred in the submission of this report, which is in a great measure owing to the fact that there were so many things to look into.

ENCLOSURE No. 1.

Annual Concise Report of the Civil Dispensary, Cuddapah, for the Official Year 1879-80.

1. *Season.*—The year under report has been comparatively a healthy one. The rainfall during the monsoons has been on the whole very fair, and the ryots have harvested a tolerably good crop of rice and cholum, but raggi is said to have failed completely. The prices of grain and other articles of food are about the same as last year, though large quantities of rice and other grains have been exported by rail to Raichore, Sholapur, and other places.

2. *Health.*—The health of the people of the district has been comparatively good. Intermittent fever prevailed to a considerable extent during the rainy and cold seasons.

3. *Cholera.*—No cholera or other epidemic disease prevailed during the year.

4. *Principal Diseases.*—Principal classes of diseases which prevailed during the year were intermittent fever, ulcer, ophthalmia, rheumatism, diarrhœa, dysentery, venereal, and chest affections.

5. The dispensary continues to be well attended and appreciated by all classes of people.

6. The total number of cases treated during the period under consideration has been 14,075, of which 751 were in-patients and 13,324 out-patients, showing a decrease of 1,042 in-patients and an increase of 3,448 out-patients over the preceding year.

7. During the past official year 17 capital and 7 minor operations have been performed as per annexed list.

8. The institution is under the direct management of the Municipality, supported and maintained partly by the Municipality and partly by the Local Fund Board, supplemented by the interest of the invested capital.

The receipts and disbursements during the year are shown in the accompanying financial statement.

9. The building in which the dispensary is located is an old mud structure, the property of the Municipal Commissioners. A new dispensary is in course of construction, which I hope will be finished in the course of the current official year.

CUDDAPAH,
1st April 1880.

(Signed) M. IYASAWMY,
Zillah Surgeon.

ENCLOSURE No. 2.

Annual Report of the Cuddapah Municipality for the Year 1879-80.

RECEIPTS.

Rates and Taxes.—The income under this head was estimated at Rs. 25,383, but the actual collections made were Rs. 22,580. *House-rates* were estimated at Rs. 9,900, the assessment made

was Rs. 10,275-13-0, and the collections Rs. 7,985-8-0, leaving a balance of Rs. 2,290-5-0 uncollected at the close of the year, of which sum Rs. 1,778-9-0 have been recovered in 1880-81. *Land-rates* were estimated at Rs. 1,668, and the assessment made was Rs. 1,706-15-0. No collections were made during the year. The Commissioners have subsequently found that the data upon which this assessment was made to be incorrect and reduced the same to Rs. 752-10-0. Of this amount, Rs. 639-14-0 have since been collected. An extract from the Proceedings of the Municipal Commissioners on the subject is herein enclosed. The *Tax on Arts* was estimated at Rs. 4,000, the assessment made was Rs. 5,475-8-0, and the collections Rs. 2,702. A sum of Rs. 1,033 was remitted on appeal, and there was a balance of Rs. 1,740-8-0 at the close of the year, of which Rs. 1,219 were collected during the current year. The *Tax on Vehicles* was Rs. 247-8-0 and is short of the estimate by Rs. 12-8-0. The *Tax on Animals* and *Registration of Carts* was Rs. 932-8-0 and Rs. 850 against estimates of Rs. 800 and Rs. 750 respectively. The collection of *Tolls* was estimated at Rs. 8,000, but the contract was let out for Rs. 7,800, of which Rs. 7,500 was collected during the year and Rs. 300 during the months of April and May following. The estimate for *Licenses* under Section 138 was Rs. 5 and the collection Rs. 9-8-0.

2. *License-tax.*—This was estimated at Rs. 4,000. The return furnished to the Collector according to Section 21 of Act III of 1878 amounted to Rs. 5,452. Eight persons not mentioned in the list have applied for licenses under Section 11 of the Act, paying Rs. 59, and the aggregate demand was therefore Rs. 5,511, of which Rs. 477 were left uncollected, as some of the persons mentioned in the list have died, some have left the town, and some have ceased to exercise any trade, &c. A reduction of Rs. 250 was effected by transferring from one class to another. The net amount collected was Rs. 4,814 No fines were levied during the year.

3. *Surplus Pound Fund.*—The amount received from the Town Magistrate amounted to Rs. 270-4-3.

4. The Local Fund Board, Cuddapah Circle, have contributed a sum of Rs. 8,350 for the following purposes:—Civil Dispensary Maintenance Rs. 1,600, Construction Rs. 5,000, Travellers' Bungalow Rs. 1,500, and Poor-house Rs. 250. The estimate under this head was Rs. 1,850.

5. *Fines and Fees* were estimated at Rs. 300, but the collection made was Rs. 389-4-0. The Town Magistrate has remitted a sum of Rs. 370 on account of fines levied under Section 17 of Act III of 1871 and bye-laws, and the amount realized under Schedule A was Rs. 19-4-0.

6. Fees collected in the Municipal School amounted to Rs. 674-8-0 against an estimate of Rs. 500. The fees are charged at the following rates:—Second A and B Classes Annas 12, First A and B Classes Annas 8, and Preparatory A and B Classes Annas 4. The moiety of school-fees received from the Pial Schoolmasters was Rs. 162-3-6, and half of the results grants recovered from them was Rs. 25. The boys in the pial schools were charged at the rate of Annas 4 and 2, and the children of the poor were taught free. No fixed rules were established for the collection of fees in the pial schools, and the Commissioners have not paid anything towards the fees of any of the boys. Almost all the boys who were not charged were those who were attending the respective schools before the schools were taken up by the Municipality.

7. The rent from market was estimated at Rs. 3,000 per year, but it was sold for Rs. 3,360, and Rs. 3,260 were collected during the year, leaving a balance of Rs. 100, which was recovered from the contractor in the month of April 1880. Fees collected in the slaughter-house, which was under the management of the Commissioners, though estimated at Rs. 300, amounted to Rs. 406-10-0. The collections in the cart-stands, which were also kept under the supervision of the Commissioners, were Rs. 289-14-0. This and the receipts from the sale of manure, Rs. 288, exceeded the estimate by Rs. 77-14-0. The receipts from travellers' bungalow were Rs. 218-4-0.

8. *Payments for Municipal services to private parties* were Rs. 156-8-10. This item includes the balance of remuneration money received for collecting License-tax in 1878, amounting to Rs. 124-0-3, Rs. 27-7-7 being the amount received for payment made from the Municipal Fund for printing licenses, and Rs. 4-8-0 recovered on account of a street lamp broken.

9. *Hospitals.*—The subscription received during the year was Rs. 307-8-0; sale of medicines amounted to Rs. 31-15-4; interest on promissory notes was Rs. 1,211; amount appropriated from the funded capital for the construction of the new Civil Dispensary was Rs. 10,000; fines recovered from the servants of the Civil Dispensary were Rs. 2-14-0; and the sale of dried trees in the hospital compound brought in Rs. 18-8-0.

10. *Sale of sweepings* yielded Rs. 388-8-0, of which manure in cart-stands fetched Rs. 288 street sweepings Rs. 74, and manure in slaughter-house Rs. 26. Street sweepings for the most part have been used for filling up another large ditch on the northern outskirts of the town. Dried avenue trees were sold for Rs. 47-14-0. Miscellaneous receipts were Rs. 312-15-9, which include the following items, viz., fines for non-payment of license-tax for 1878 received from the Treasury Rs. 237 and bill balances credited to Municipal Funds Rs. 75-15-9.

11. *Advances recovered* amounted to Rs. 7,155.

12. The opening balance was Rs. 955-9-3.

EXPENDITURE.

13. *New Works—Communications.*—Rs. 287-0-2 were spent upon this. The estimate was Rs. 40. A new road (Ramakistna Moodelly Street), which was undertaken during the past year, was finished during the year under report at an expense of Rs. 89-9-0. A tunnel was constructed at a cost of Rs. 157-1-2. On other petty works a sum of Rs. 40-6-0 was spent.

Buildings—Market.—Out of an estimate of Rs. 3,500 Rs. 3,065-0-9 were spent; three rows of tiled sheds are now completed. Travellers' Bungalow.—The balance, Rs. 1,000, was paid in this year out of the Local Fund contribution. Rs. 276 were paid for constructing latrines for which materials were collected during the last official year. Rs. 10,464-15-6 were spent upon the construction of the new Civil Dispensary out of an estimate of Rs. 21,990. Beef slaughter-house cost Rs. 1,018-12-8. It was found necessary to construct a toll-gate shed on the Sidhout road, and Rs. 105 were expended upon that work. A thatched shed at a cost of Rs. 50 was constructed in the Municipal Office compound for keeping the fire-engine and other implements for quenching fire, and also for the accommodation of the scavengers who watch there at nights. At the requisition of the Executive Engineer a further sum of Rs. 165 was paid to him for the construction of the jail drain. The Commissioners paid in all Rs. 750 as the Municipal share sanctioned by Government for constructing the above drain. Though the Department of Public Works have been repeatedly requested to complete the work, it is still unfinished; the sewage water from the jail, therefore, actually falls into the Booga channel, and thereby pollutes the water, which is used by a large number of people both for bathing and drinking.

14. *Repairs—Communications.*—The estimate was Rs. 2,500, and the expenditure amounted to Rs 2,418-1-9. The undermentioned roads were repaired during the year, and twelve miles of road lines were maintained:—

	RS.	A.	P.
1. Railway and Cantonment roads, 3 miles	1,093	6	6
2. Bellary road, 1 mile and 2 furlongs	479	13	6
3. Madras road, 5 furlongs	137	13	0
4. Sidhout road, 3 furlongs	278	0	0
5. Yerramuckapally road, 2 furlongs	42	1	6
6. Dhoby Ghât road, 1 mile	68	11	6
7. Patha Cuddapah road, 1 mile and 3 furlongs	54	15	3
8. Goontha Bazaar road, 1 mile	26	3	0
9. Agandy road, 4 furlongs	29	8	6
10. Gaddi Bazaar road, 4 furlongs	46	9	0
11. Ammed Saib Street, 1 furlong	23	1	0
12. Yadalla Vencatachellum Street, 5 furlongs	30	2	0
13. Fackeer Saib Street, 2 furlongs	15	0	3
14. Bommunvady, 2 furlongs	6	12	0
15. Bahderkhan Muzid Street, 5 furlongs	68	10	0
16. Ammavary Salay Street, 2 furlongs	17	7	0

Buildings.—Rs. 501-11-10 were spent against an estimate of Rs. 1,200. Repairs of latrines cost Rs. 12-11-0, toll-gates Rs. 31-11-3, sheds in cart-stands Rs. 24-8-0, Civil Dispensary Rs. 62-0-4, and slaughter-house Rs. 7-8-0. Rs. 223-5-3 for travellers' bungalow and Rs. 140 for temporary sheds in the market were expended. Repairs to side drains were executed at an expense of Rs. 68-10-0.

15. *Education—Municipal School.*—The estimate was Rs. 1,274 and the expenditure Rs. 1,257-12-11. The strength of the school has increased. The number of pupils on the 31st March 1880 was 141 against 101 at the end of the last official year. The Inspector of Schools, Second Division, has examined the school on the 13th September 1879, and his report on the state and progress of the school has been very favorable. The Deputy Inspector of Schools, Cuddapah Circle, in his annual report for the official year 1879-80, writes favorably of the Municipal School; but of thirty-six boys who appeared for the Lower Primary Examination thirty have obtained certificates. Fifteen boys were sent from the Municipal School for the Upper Primary Examination, but all of them have failed. Only one school was examined during the year for results grants and received Rs. 38-10-0. Eight schools were maintained by the Municipality on the combined system. The masters got fixed salaries, amounting to Rs. 672. The results grants they earned were Rs. 50, and Rs. 58-8-0 were given for house-rent, &c. The Deputy Inspector of Schools has reported very unfavorably upon these schools. He says that all these teachers have turned idle and produced worse results than before. At the same time he suggested that these schools should be placed under results system as before. Fixed salaries for these pial schools were stopped from 1st August 1880. Rs. 70 were paid to the Local Fund Board for inspection, and the rent of school-house cost Rs. 120.

16. *Hospitals.*—The estimate under this head was Rs. 4,172 and the expenditure Rs. 9,012-0-7. A waterman on Rs. 6 per mensem was added to the establishment, and the barber and washerman were paid a fixed salary of Rs. 2 and 4, respectively. An Eurasian Nurse was appointed since 15th July 1879 on a salary of Rs. 30 a-month and house accommodation, which costs Rs. 10 per mensem. The charges for treating famine patients, hitherto borne by Government, ceased after 31st March 1879. The patients who were under treatment in the famine hospital were therefore transferred to this institution, thereby enhancing the expenditure on account of diet of patients and sundries and contingencies. A sum of Rs. 763-0-2 was paid as discount for changing the promissory notes for Rs. 10,000 into cash. Payment was made for medicines supplied in 1878. The cost of medicines supplied in 1879 was not paid during the year for want of funds.

17. Rs. 196 were paid into the District Treasury on account of Contribution to Medical College.

18. *Vaccination.*—A First-class Vaccinator was provided for, but for nine months of the year the work was performed by a second-class Vaccinator. He was found incompetent, and his services were dispensed with from the month of January 1880. The town was without a Vaccinator from that time up to 15th March 1880. Rs. 10 were expended for batta paid to mothers of children brought for vaccination. Rs. 7 were contributed to the Local Fund Board, Cuddapah Circle, for supervision.

19. *Registration of Births and Deaths.*—Rs. 197 were estimated for, and the expenditure amounted to Rs. 181-6-0. The Registrars were paid Rs. 109-6-0, and the salary of the peon was Rs. 72.

20. *Conservancy.*—The establishment cost Rs. 2,804-8-5 against an estimate of Rs. 2,664. Six female scavengers were provided for in the estimate, but to keep the forty-two latrines in the town clean this number was found insufficient, and since November 1879 ten more scavengers on Rs. 4 per mensem were entertained. The maintenance of conservancy carts, which was estimated at Rs. 15 per cart, was given on contract for Rs. 8-8-0. Rs. 1,041-8-0 were paid for six rubbish and three night-soil carts made in Madras. Cleaning of tanks and wells cost Rs. 164-1-1. Carting sand to latrines exceeded the estimate by Rs. 42-4-0. Digging trenches for depositing night-soil and sanitary works fell short of the estimate. Rs. 56-11-8 were spent upon contingencies for conservancy carts.

21. *Miscellaneous Municipal Purposes—Lighting.*—The expenditure was Rs. 949-15-0. The purchase of twenty-four Silber's lamps, which amounted to Rs. 172-12-0, exceeded the estimate. These lamps are lighted throughout the main road from the Railway Station up to the centre of the town. Kerosine oil was also supplied to the Civil Dispensary as well as to the Police Head Station. Slaughter-house Establishment.—The estimate was Rs. 264 and the expenditure Rs. 263-12-0. Contingencies have exceeded the estimate. Since August 1879 the Municipal seal was affixed to the four legs of the animals slaughtered instead of to one as before. Market.—Two peons were estimated for, but it was afterwards found necessary to entertain a sweeper in order to keep the place clean. A Gumastah also was appointed since September 1879 on a salary of Rs. 10 per mensem in order to regulate the bazaars and to preserve order in the market. Poor-house.—The diet of patients alone exceeded the estimate. The inmates have largely increased on account of the abolition of the relief camps throughout the district. Travellers' Bungalow.—A maty on Rs. 7 and a waterman on Rs. 5 were first entertained. Since October the services of the waterman were dispensed with as being unnecessary. The bungalow was supplied with furniture, &c., at a cost of Rs. 328-15-8. The management of the two cart-stands within the town having been retained by the Commissioners during the year, an establishment at a cost of Rs. 249-10-11 was maintained. Police.—Rs. 2,575 were estimated for this purpose, but for want of funds no payment was made in 1879-80, and the actual cost of the establishment, Rs. 2,716-6-2, was therefore remitted to the Treasury during the current year. License-tax.—Out of a collection of Rs. 4,814 Rs. 949 were refunded on hearing of objection petitions; Rs. 3,106 were paid into the District Treasury during the year and Rs. 759 on the 3rd April 1880. Carriage and cart tins cost Rs. 29-3-6, or Rs. 4-3-6 over the estimate. Rs. 24 were spent for tom-toms. Killing stray dogs cost Rs. 38-12-0 against an estimate of Rs. 60. Rs. 32-6-0 were expended for quenching fire, and the estimate was Rs. 50. The expenditure under "Miscellaneous" in Grant IV amounted to Rs. 247-13-7, Rs. 115-12-6 were paid to persons for burying dead bodies in the Civil Dispensary, Rs. 34-2-0 were paid for repainting street-boards, Rs. 50 were paid as gratuity to the Native Nurse attached to the Civil Dispensary, and other miscellaneous expenditure cost Rs. 47-15-1.

22. *Supervision and Management.*—Office establishment cost Rs. 2,116-11-10 and contingencies Rs. 58-12-0 against estimates of the former Rs. 2,136 and the latter Rs. 100. The establishment for collection cost Rs. 439-3-5, which exceeded the estimate. A bill collector for collecting the license-tax and another for the collection of land-tax were entertained. Stationery—Rs. 155-10-9 were spent upon this. There is a sufficient supply in hand at present, and it will not be necessary to purchase more during the current year. The Auditor received Rs. 50. The charges for printing were Rs. 155-3-0. Miscellaneous, such as purchase of chairs Rs. 28, an almirah Rs. 20, and other sundry expenditure, cost Rs. 74-4-6.

23. Advances recoverable amounted to Rs. 10,155. This sum was paid to the contractors for works which they have agreed to execute. Rs. 7,155 were recovered from the parties

concerned as shown in Statement I, and there remained a balance of Rs. 3,000 paid to the contractor of the Civil Dispensary unadjusted at the close of the year.

24. There were altogether Rs. 2,178-1-1 refunded during the year under review. Rs. 38-7-0 were refunded to the Superintendent of Police, being 75 per centum of the Municipal Tax collected on Police buildings agreeably to paragraph 4 of Act VI of 1878. Rs. 1,041-8-0 were paid on account of Tax on Trades collected in 1878-79. Rs. 135-2-1 were remitted to the treasury for being credited to Government experimental farms. A refund of Rs. 18 was made to a party who was fined by the Town Magistrate for not taking out a license for his carriage, which amount was ordered to be paid to him by the appellate authority.

25. The closing balance was Rs. 2,083-6-7.

26. *Deposits.*—There stood a balance of Rs. 1,696-3-0 at the close of the last official year, comprising the following items:—Trade-tax Rs. 189-8-0, house-rates Rs. 126-11-0, and deposits by contractors Rs. 1,380. A sum of Rs. 6,057-1-0 was received during the year from the following sources:—Rs. 231-14-0 on account of house-rates for 1878-79 and Rs. 2,004 house-rates for 1879-80, Rs. 2,245-8-0 tax on trades, Rs. 133-3-0 land-rates, and Rs. 1,442-8-0 deposits by contractors. The appeals against house-rates for 1878-79 were heard; Rs. 62-5-0 were returned to the appellants, and Rs. 296-4-0 were credited to Municipal Funds. No appeals were heard against house-rates for 1879-80. The amount of Rs. 2,004 was therefore credited to Municipal funds at the close of the year. The sum of Rs. 189-8-0 deposited on account of tax on trades for 1878-79 was repaid to the parties. The appeals against tax on trades for 1879-80 were heard, Rs. 1,033 were returned to the appellants, and Rs. 1,212-8-0 were credited to Municipal funds; but of deposits by contractors Rs. 1,280 were credited to Municipal funds and Rs. 100 returned to the parties concerned. There remained a balance of Rs. 1,575-11-0 at the end of the year, Rs. 1,442-8-0 being deposits by contractors, and Rs. 133-3-0 deposits on account of land-rates.

27. *Demand, Collection, and Balance Statement.*—House-rates Rs. 10,275-13-0 were assessed, Rs. 7,985-8-0 were collected, and the balance was Rs. 2,290-5-0, of which Rs. 1,778-9-0 have since been collected. Tax on trades Rs. 5,475-8-0 were demanded, Rs. 2,702 were collected, Rs. 1,033 were remitted on appeal, and the balance was Rs. 1,740-8-0, of which Rs. 1,219 have since been collected. Tolls were farmed out for Rs. 7,800, the collections made were Rs. 7,500, leaving a balance of Rs. 300 which was collected during the months of April and May 1880. Land-rates collected were not taken to account but remained in deposit. Arrears of house-rates of 1878-79 were Rs. 2,777-4-0, of which Rs. 2,353-1-0 were collected, Rs. 62-5-0 were remitted, and Rs. 361-14-0 were written off as irrecoverable.

28. An extract from the Zillah Surgeon's report on the working of the civil dispensary is herewith forwarded. The number of in and out patients compared with that of the preceding year is as follows:—

	1878-79.	1879-80.	Increase.	Decrease.
In-patients	1,793	751	..	1,042
Out-patients	9,876	13,324	3,748	..

The dispensary continues to be well attended and highly appreciated by all classes of people.

29. The general health of the people has been comparatively good. No cholera or other epidemic disease prevailed during the year. The following table shows the particulars of births and deaths in the town during the year 1879-80, compared with the preceding year:—

Name of the Town	Cuddapah.
Population	16,275

Causes of Death.	1878-79.	1879-80.
Cholera	101	..
Small-pox	..	..
Fevers	607	556
Bowel-complaints	111	2
Injuries—		
Suicides	5	1
Wounds	3	6
Accidents	9	1
Snake-bites	..	..
Killed by wild beasts	..	..
All other causes	540	303
Total of Deaths ..	1,376	869
Births	457	441

30. The Municipal vaccinator performed 172 operations, of which eighty-three was successful.

31. The accounts have been audited by the Deputy English Accountant of the Collector's Office, whose report, in original, with the written explanation of the Manager, is herewith forwarded.

32. Remuneration for collecting license-tax of 1878, at 10 per cent., amounted to Rs. 429-0-10. A sum of Rs. 226-6-0 was retained by the Municipality on the 1st April 1879 as remuneration at 5 per cent. According to G.O., No. 1156, dated 26th May 1879, the remuneration was raised to 10 per cent., and the difference, Rs. 202-10-10, was received from the treasury in August 1879. Out of the above amount Rs. 152-0-10 were credited to Municipal funds, and Rs. 277 were distributed to the Municipal Office-servants by order of the late Vice-President. The money is considered to have been improperly paid, and it has therefore now been decided that it shall be recovered from the Office-servants in five monthly instalments by deductions from their pay.

(Signed) M. IYASAWMY,
Acting Vice-President.

ENCLOSURE No. 3.

Extract from the Proceedings of the Municipal Commissioners for the Town of Cuddapah, dated 17th July 1880.

The appeals against land-tax levied in 1879-80 were heard. It appears that the Sub-Committee who framed the budget for that year calculated the income of an acre of wet land at Rs. 40 and that of dry land at Rs. 10. It cannot be now ascertained upon what basis the calculation was formed. The Commissioners, after a careful consideration and having in view the prices of the several grains sold in 1879 and the probable expenditure that a ryot would have incurred during that period, have come to the conclusion that Rs. 20 would be the net income on an acre of wet land and Rs. 3-8-0 on an acre of dry land. Consequently, the tax upon wet land will be reduced from Rs. 3 to Rs. 1-8-0 and that on dry land from Rs. 0-12-0 to Rs. 0-4-0 per acre. The Commissioners therefore resolve that the Land-tax Register be altered accordingly and the amount collected in excess be refunded to the parties and that the arrears due be collected at the rate now fixed.

(Signed) M. IYASAWMY,
Actinq Vice-President.

From S. T. McCARTHY, Esq., President of the Municipal Commission, Cuddapah, to the Chief Secretary to Government, dated Cuddapah, 22*nd October* 1880 [*Current No.* 2803].

In continuation of my letter of the 11th instant, No. 412, I have the honor, as therein promised, to forward herewith a copy of the Deputy Collector's report (with accompanying statement) and of the Manager's explanation as therein promised.

2. As I have already mentioned the irregularities pointed out have for some time been discontinued and a proper system of management now prevails, which I shall use my best endeavours to see continued in future.

3. I need not say, of course, that the Manager's explanation are generally very unsatisfactory. (I may here state that the *first* portion of each paragraph is the *Auditor's remark* and the *latter* portion the *Manager's explanation*).

4. I have now decided to send a copy of the Deputy Collector's and Auditor's reports to the late Vice-President, Mr. A. G. Johnston, for any remarks or explanation he may have to offer.

5. I beg to offer here some explanation on certain matters referred to in the report, as this may possibly be required by Government.

6. It is stated that there were no collections of land-rates during the year. It appears, however, that a sum of Rs. 133-3-0 was collected during 1879-80, but this remained in deposit, as the parties appealed against the collection. The appeals were not heard until the 17th July last. The collections since made for 1879-80 amoun to Rs. 639-14-0 and a balance of Rs. 279 still remains to be collected.

7. I am unable to state why the Commissioners framed no rules for the collection of fees in pial schools. This appears to have been overlooked by them.

8. The cost of medicines supplied in 1879 and the contribution for the police were not paid during the year for want of funds. The want of funds, I should say, was due to negligence in collections. A push has since been made, however, to collect the outstanding dues and carry on the collections with regularity and payment of the two items above referred to have long since been made.

9. I regret that the progress of vaccination has not improved, notwithstanding that I made some attempts to promote it by arranging to have some aid given by the Hospital Assistants. There was unfortunately no vaccinator for about two months, as some difficulty was experienced in finding a good man.

10. The expenditure on lighting, including establishment, exceeded the estimate by Rs. 234. Of this Rs. 172-12-0 was paid for Silber's lamps and Rs. 61-4-0 in making new lamp-posts.

11. The non-disposal of house appeals is, as I have already remarked, due to the fact that Mr. Johnston left this in the beginning of April last without having heard them. The amount of Rs. 2,004 was credited to the Municipal funds at the close of the year.

From B. VENCATA RAO, Temporary Deputy Collector of Cuddapah, to the President of the Municipal Commission, Cuddapah, dated 7th August 1880.

In obedience to your letter, No. 245, dated 3rd ultimo, I respectfully beg to report that I have not only conducted a thorough examination of the state of the Municipal Office, but also carefully examined the Municipal accounts of the three years (1877-78, 1878-79, and 1879-80), and the result is as follows.

2. The registers and accounts are no doubt properly kept in the office, but no registers are maintained as regards the Imperial license-tax, fees collected on temporary pandals erected on occasions of marriage ceremonies, and deposits made by contractors. This omission should at once be supplied. There are slight omissions and errors in the registers and accounts maintained, and as they are of common occurrence in every department, it is hardly necessary for me to enter into their particulars; but I regret to have to state that the system and practice observed on the debit side of the accounts to which I have paid my particular attention are eminently unsatisfactory, and I beg to cite them for your information as hereunder described.

3. There appears to have been a standing rule directing the production of each bill, the amount of which exceeds Rs. 20, for the sanction of the Commissioners at a general meeting before payment is made upon it. This rule was no doubt strictly obeyed up to June 1876, and was subsequently disregarded for reasons best known to themselves.

4. The rule which required to get the work entered in each bill certified by a Divisional Commissioner does not appear to have been systematically obeyed, and it has, in fact, become entirely a dead-letter during the last official year (1879-80) except in very rare cases.

5. The Overseer seems to have been mostly employed as a paying officer for all works and repairs, &c., executed under his own immediate management. This, I think, should at once be prohibited, as no measuring officer can justly and rightly act also as a paying officer. From what I have observed it does not appear that any payment was made in the presence of any Commissioner.

6. In great many instances bills drawn on account of repairs of roads, &c., executed by cooly-labor were receipted by the Overseer and in some cases by the Manager with a certificate that contents were received and disbursed, without being supported either by nominal rolls or vouchers of the parties who actually received the money.

7. Advances were several times made to the Overseer and Manager on account of works, &c., undertaken under their own immediate management contrary to the spirit of Section 11 of the Municipal Act. Large amounts of advance were particularly made to the Overseer during the past official year (1879-80) for construction of the market and beef slaughter-house and for repairs to the travellers' bungalow executed by the Overseer himself by sub-letting the work to some petty contractors at his own pleasure contrary to the above section. At one time during the last year I observe that a sum of Rs. 1,500 was advanced to the Overseer for purchasing teak-wood for the market, and the bill was as usual receipted by the Manager for the Overseer. As this system does not appear to me to be a safe one, it should not be allowed to grow up any longer. The receipts taken for sums exceeding Rs. 20 thus advanced have not been affixed with receipt stamp on the plea that that rule does not apply to the Municipal servants.

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8. Certain amounts of money under the head of Permanent Advance Fund are allowed on account of contingent and other charges marginally noted, but the bills submitted by those concerned for sums expended by them were not supported by vouchers of the parties to whom the money was actually paid, but only by the officers to whom the advances were made. The reasons assigned for this neglect of duty are far from satisfactory. A lump sum of Rs. 5 was allowed to the Head Master of the Municipal School on account of his contingent expenses from September 1879 on the verbal orders of the late Vice-President Mr. Johnston. The Head Master does not submit any bills or render any account for the money spent by him, but simply gives a receipt on receiving the money. This practice appears to be quite irregular, and should not therefore be permitted to continue any longer.

(1) Paid to the Manager—
  1. Office contingencies.
  2. Slaughter-house contingencies.
  3. Batta to be paid to mothers of vaccinated children.
(2) Paid to the Overseer—
  1. Contingencies for getting the conservancy carts repaired, &c.
  2. Contingencies for travellers' bungalow.
  3. Do. for lamp-lighters.
(3) Paid to the Zillah Surgeon—
  1. Contingent charges to the civil dispensary.
  2. Do. to the poor-house.

9. Several sums, a few of which are noted in the margin, appear to have been spent on the personal responsibility of the Vice-President. This abnormal procedure mostly occurs during the time of Mr. Johnston.

Rs. 10 paid as fees to a Brahmin for inspecting unlicensed carriages in 1877.
Rs. 20 paid to the Manager on his simple letter as travelling charges to go to Salem and back in 1877.
Rs. 10 paid monthly as house-rent to the Hospital Nurse on the verbal order of Mr. Johnston.
Rs. 28 paid on account of office furniture.
Rs. 20 paid on account of almirahs for the Municipal Office.
Rs. 34 paid on account of wall-lamps for the civil dispensary.

10. Besides the annual indent usually received from the Zillah Surgeon for medicines required for the civil dispensary supplemental indents were often received and paid every year without submitting them for sanction of the Commissioners at a general meeting.

11. Compensation for lands taken up for the Municipality was often paid on the sole recommendation of the Overseer to a certain extent. It is no doubt unsafe to allow the Overseer to exercise an unlimited amount of authority in matters of this kind.

12. The land-cess was not at all charged during the years 1876-77 and 1877-78, and the amount charged for the last official year was not, for the most part, collected up to date, though it was noticed by Government in paragraph 4 of G.O., dated 7th November 1879, No. 2131. This indicated a culpable neglect of duty on the part of the then managing members.

13. Especially during the official year 1877-78, and subsequently on a few occasions, I noticed that the Jailer, Deputy Jailer, and Jail Writer were employed as private contractors for carting gravel and metal, &c., and for supplying stationery and coal-tar, &c.; of course advances were also made to them for this purpose. It is to be regretted that the Vice-President who allowed this did not know that no public servant could legally under take contract works of this description.

14. A sum of Rs. 75-15-9, being the balance of the amount of bills drawn and deposited in the Municipal cash-chest on account of absence of parties to whom it was payable since 1877, was re-credited to the Municipal fund on the 10th January 1880. Drawing money in the absence of parties and keeping it in the cash-chest for so long a time without taking proper steps clearly speak very much against the management of the office.

15. A statement, marked A, showing the improper way in which several bills were receipted by the Manager and Overseer is specially prepared and herein enclosed for your information. This does not show straightforwardness on the part of those concerned in dealing with the Municipal money.

16. The work done by Mr. Andreé at the new civil dispensary was measured up by the Overseer and paid very often, but the work entered in the bills does not appear to have been checked by any of the Commissioners.

17. The Conicopilly employed at the slaughter-house for collection of fees on animals killed there is left entirely unchecked. He must, therefore, be at once supplied with a counterfoil ticket-book.

18. The Correspondence Department of the Vice-President has been in a most disorderly condition up to date of my inspection (5th July last). The Telugu Gumastah had been in the habit of receiving appeal and other petitions and producing them for orders before the Vice-President at his own will and pleasure. No proper register of papers received in the office was maintained and great many petitions were found with the Gumastah without date of receipt or initial of the Vice-President. I put a stop to this improper practice by bringing the same to your notice immediately I discovered it.

19. The records of the Municipal Office are in a bad order, and no trouble was taken to arrange them. As you are well aware that a great deal of the current year's work was neglected up to date of my inspection, I need not enter into the particulars of it.

20. In conclusion, I respectfully beg to bring to your notice that I attribute all the above to the sheer mismanagement and want of strict supervision on the part of the Vice-Presidents concerned. I dare say that there may have been some more irregularities, but it will be a work of much time and labor for their discovery. I beg to enclose a memorandum, marked B, showing certain suggestions for the future management of the Municipal Office; should they meet with your approval, I request that you will be good enough to issue orders for their early adoption, so that the irregularities may not grow up any longer.

From S. T. McCARTHY, *Esq., President of the Municipal Commission, Cuddapah, to the Chief Secretary to Government, dated 23rd November* 1880, *No.* 494 [*Current No.* 3100].

With reference to my letter of the 27th ultimo, No. 439, in which I mentioned that I had decided to send copies of the Deputy Collector's and Auditor's reports to Mr. Johnston for his remarks or explanations, I now beg to forward, for the information of Government, copy of a reply which I have received from Mr. Johnston.

2. He states that, during his tenure of office, he introduced no innovations, nor did he make any change in the working of the office, but let the work be carried on according to the usual system which had been in force for years.

3. I think the disbursement of a portion of the Government remuneration for license-tax collections among the Municipal servants was irregular; the proper course being either to entertain an extra establishment, or allot some additional sum as remuneration to such of the existing establishment as took part in the license-tax collections, had either course been deemed necessary. In either case, however, the previous sanction of the Commissioners should have been obtained.

4. I may here state that all the house-tax appeals left undisposed of by Mr. Johnston have since been heard and disposed of.

ENCLOSURE No. 1.

From A. G. JOHNSTON, Esq., to the President of the Municipal Commission, Cuddapah, dated Nowpada, — November 1880.

I have the honor to acknowledge receipt of your registered letter, No. 440, of the 22nd October 1880, enclosing—

(1.) Copy of Temporary Deputy Collector's report on the state of the Municipal Office in July 1880.
(2.) Copy of Auditor's report for 1879-80.
(3.) Copy of a letter addressed to me on the 19th July last.

2. I observe that the Temporary Deputy Collector, after conducting a thorough examination of the state of the Municipal Office and also carefully examining the accounts of 1877-78, 1878-79, 1879-80, is of opinion that the state of the Municipal Office in July 1880 is owing to "sheer mismanagement and want of strict supervision on the part of the Vice-Presidents concerned."

3. I was Vice-President of the Cuddapah Municipality from December 1878 to April 1880, a period of sixteen months, so have nothing to do with the accounts of 1877-78 and for eight months' accounts in 1878-79.

4. During my time I introduced no innovations, nor did I make any change in the working of the Municipal Office, but let the work be carried on according to the usual system, and one that had been in force for years.

5. The state of the Municipal Office in July 1880 is not due to "sheer mismanagement and want of strict supervision" during my short tenure of office, but is, in fact, the result gradually arrived at, and only brought to light after strict examination, of the working of a defective and lax system for a period extending over some fourteen years. The truth of this statement would have been very apparent if, instead of merely examining three years' accounts, those of the past ten years had been gone into, and it would then have been seen that the Municipal Office in July 1880 was in no worse a state than it had been for any time during the past ten years.

6. As regards the payment to the Municipal establishment of a portion of the Government remuneration for collecting the license-tax, I beg to state that when Mr. Gribble was Acting President he decided on not entertaining a separate establishment, but having the work done by the Municipal servants and giving them a portion of the Government grant as a remuneration for their services. This was done in 1878-79, and I adopted the same course in the following year.

7. In reference to your letter of the 19th July last, the number of appeals against license and trade taxes to dispose of in 1879-80 was so very large that I had no time to take up the appeals against the house-tax.

ORDER THEREON, 15th June 1881, No. 1107.

The receipts and charges of the Cuddapah Municipality for 1879-80 are compared below with the estimates for the year and the actuals for 1878-79:—

RECEIPTS.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
	RS.	RS.	RS.
Balance brought forward	1,490	1,615	956
Rates on Houses and Lands	4,412	11,568	10,339
Taxes on Arts	1,256	4,000	2,702
Taxes on Vehicles and Animals	1,201	1,060	1,180
Registration of Carts	806	750	850
Tolls	9,659	8,000	7,500
Licenses	3	5	10
License-tax	4,540	4,000	4,814
Assignments by Government	6	..	270
Contribution from Local Funds	1,850	1,850	8,350
Fines and Fees	386	300	389
Endowments	2,013	1,600	11,572
Miscellaneous	5,760	4,500	5,942
Advances Recoverable	1,953	..	7,155
Total	35,335	39,248	62,029

CHARGES.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
GRANT I.	RS.	RS.	RS.
New Works—			
Communications	1,790	40	287
Buildings	2,742	6,500	15,980
Sanitary and Miscellaneous	600	1,000	165
Repairs—			
Communications	4,319	2,500	2,418
Buildings	594	1,200	502
Sanitary and Miscellaneous	581	300	69
Establishment	891	972	1,051
Tools and Plant	..	..	32
Contributions to Local Funds	112	..	..
GRANT II.			
Municipal Schools	957	1,274	1,258
Results Grants	21	100	39
Schools on the Combined System	173	688	780
Inspection (Contribution)	..	70	70
Miscellaneous	120	120	120
GRANT III.			
Hospitals and Dispensaries	3,717	4,172	9,012
Medical College	161	161	196
Vaccination	155	197	114
Registration of Births and Deaths	73	197	181
Conservancy	5,215	6,514	5,634

CHARGES—*continued.*

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
	RS.	RS.	RS.
GRANT IV.			
Lighting	685	716	950
Markets	168	144	257
Poor-house	858	654	943
Travellers' Bungalow	147	..	436
Avenues and Watering Roads	..	100	..
Police	..	2,575	15
License-tax	4,301	3,800	3,106
Miscellaneous	629	498	948
GRANT V.			
Supervision and Management	2,890	3,066	3,050
Advances Recoverable	1,953	..	10,155
Refunds	288	..	2,178
Balances	1,195	1,690	2,083
Total	35,335	39,248	62,029

2. The balance brought forward is Rs. 956, or Rs. 239 less than the closing balance of 1878-79 (*vide* report recorded in G.O., 7th November 1879, No. 2131). Excluding the Balance and the License-tax collections, the receipts amounted to Rs. 56,259 against Rs. 33,633 estimated and Rs. 29,305 the actuals of 1878-79. The large increase of revenue as compared with the estimate appears chiefly in the following items:—

(1) Contributions.
(2) Endowments.
(3) Advances Recoverable.

The first includes contributions by the Local Fund Board of Rs. 5,000 for constructing a dispensary building and of Rs. 1,500 for the travellers' bungalow. The increase under "Endowments" is due to the appropriation of Rs. 10,000 from the funded capital of the dispensary. The fines recovered from dispensary servants should not have been included under receipts, but simply deducted from their salaries. The third item of increase is explained in paragraph 23 of the Vice-President's report. The receipts from taxation, omitting License-tax, amounted to Rs. 22,580 against Rs. 25,383 estimated and Rs. 17,339 actuals for 1878-79. The decrease as compared with the estimate was owing to the non-levy of the land-rate within the year and to the very unsatisfactory state of the collections under Tax on Arts, &c. The falling off under Tolls should have been explained. No information is furnished regarding the extent to which resort to coercive measures became necessary. The increase in receipts from taxation as contrasted with the actuals of the previous year was mainly due to the enhanced taxation sanctioned in G.O., dated 19th February 1879, Financial Department.

3. The expenditure, excluding License-tax paid to Government, amounted to Rs. 56,840 against Rs. 33,758 estimated and Rs. 29,839 the actuals of 1878-79 and was distributed in the following proportions:—

Grant I—Public Works	36·1
,, II—Education	4·0
,, III—Sanitation	26·6
,, IV—Lighting	6·3
,, V—Supervision	5·4
Advances and Refunds	21·6

4. The large increase in Public Works charges was owing to the construction of the Civil Dispensary at Cuddapah, nearly half the amount of the estimate being expended within the year. The market and travellers' bungalow appear to have been completed. The state of the communications should have been noticed. If the jail drain is not yet completed, inquiry will be instituted in the Public Works Department as to the cause of the delay, and orders issued for the early execution of the work.

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5. The Anglo-Vernacular School was favorably reported on and its strength rose from 101 to 141. Only one school was examined for results and obtained a grant. The eight combined system schools are reported to have declined owing to the indolence of the masters.

6. The dispensary charges exceeded the budget grant by Rs. 4,840 owing mainly to the transfer to the institution of patients formerly treated in the famine hospital. The number of in-patients fell, however, from 1,793 to 751, but out-patients increased from 9,876 to 13,324.

7. Vaccine operations were confined to 172 cases against 322 in 1878-79, 83 cases only, or less than half the number, proving successful. The cost per operation rose from Annas 7-8 to Annas 10-7. These results are very far from satisfactory. It is noted that there was some improvement in the arrangements towards the close of the year.

8. The registration of births and deaths showed the following results: —

	Years.	
	1878-79.	1879-80.
Births	457	441
Deaths	1,376	869

The Government are inclined to consider that these figures evidence incorrect registration. The registers should be submitted to periodical check.

9. The conservancy of the town appears to have been managed economically. The contribution for the Police should have been paid within the year. The Government note that the poor-house charges increased. Their remarks in paragraph 6 of G.O., dated 19th February 1879, No. 311, should be borne in mind.

10. The Government learn with regret the grave irregularities in Municipal administration brought to light by the Auditor. That they should have continued for so many years undetected is very surprising. The President cannot be held free of blame; his assurances, however, are accepted that in the future Municipal affairs will receive more of his attention and that the gross mismanagement reported will be rendered impossible.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

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

Exd F. R. Bantleman and J. W. Fischer.

Govt. of [1881] Madras.

FINANCIAL.

To

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

Dated June, 15th.

Issued

Recd. *Encl.*

G.O., 15th June 1881, No. 1107.

JUNE.

Municipal Reports.—**Annual Report of the Cuddapah Municipality for 1879-80, reviewed.**

Regd 4/5/81

1107/96

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

~~April~~ 15 June 1881, No. 1107

Municipal—Reports.

Read the following paper:—

From S. T. McCARTHY, Esq., President of the Municipal Commission, Cuddapah, to the Chief Secretary to Government, dated 11*th October* 1880, *No.* 412 [*Current No.* 2689].

I have the honor to forward the enclosed report on the working of the Cuddapah Municipality during the year 1879-80, with papers connected therewith as per accompanying statement.

2. The Auditor in his report has brought to notice many serious irregularities in the way of doing business on the part of the Municipal servants, more especially the Manager and Overseer. The state of things which he describes must, I conceive, be due, in a great measure, to incomplete supervision on the part of the late Vice-President, Mr. A. G. Johnston, who held the post from the end of 1878 until the beginning of April last, or, which is perhaps more likely, to his unacquaintance with the mode of working a Municipality and of directing his subordinates. I have no wish to condemn Mr. Johnston unheard, as he may perhaps be able to give some explanation. At all events, whatever measure of blame may attach to him, the fact is clear that grave irregularities have been committed. I cannot deny that I am myself, to some extent, answerable for this state of things, as I ought perhaps to have looked more closely into the working of the office; but, in the first place, it never occurred to me that the management was so inefficient, and in the second I had so much besides to attend to that I could only spare very little time for any close supervision of municipal matters. I was away from Cuddapah a good deal in the months of February and March and almost the whole of April and May on account of Jamabandi. It was only in the month of June, after my return, that, from one or two things which came to light, I was led to suspect that business was not conducted as it should be. On the 3rd July last I deputed the Temporary Deputy Collector, B. Vencata Row Garu, to make a searching examination of the Municipal Office and to report on the state of it. He went into the matter very thoroughly and examined the accounts, &c., for a period of three years previously. In his report, dated the 7th August last, he brought to notice many irregularities which he had discovered (which were in fact much the same as those described by the Auditor). There was nothing to show that any frauds or defalcations were committed, but simply that a very lax and irregular system had been followed for some time (though it must be admitted that such a system opened the door to fraud).

3. I need only mention two instances to show how things have been done in the Municipal Office. Out of a sum of Rs. 429-0-10, being remuneration for collecting the License-tax for 1878, Rs. 152-0-10 only were credited to the Municipal funds. The rest, Rs. 277, was ordered by the Vice-President to be distributed amongst the Municipal servants. This I have since ordered to be recovered from them by monthly stoppages from their salaries. Again, a large number of appeals against House-tax were preferred before the end of 1879-80—in all some 326—nearly two-thirds of which were lodged in the months of January and February last. Mr. Johnston left the station in the beginning of April last without having heard any of them. The amounts were credited to the Municipal funds at the close of the year. I wrote to

Mr. Johnston in the month of July last for an explanation on this point, but I have not received any reply from him. It is possible, of course, that my letter may have miscarried.

4. I regret very much having now to send such an unsatisfactory report as this. I can only say, however, that since discovering how matters stood I have done all I could to remedy them. I have given a good deal of attention since I came back here, in the end of May last, to the working of the Municipality, and have drawn up a stringent set of rules for the guidance of Municipal officers. Business is now, and has been for some time, I believe, carried on in a regular manner, and no efforts of mine shall be spared in seeing that regularity of procedure is maintained in future.

5. I have just ordered the dismissal of the Manager and the Overseer, and this will take effect as soon as they can be replaced by competent hands. Explanation has been taken from the Manager on the several points referred to in the Auditor's report, but the explanation which he gives is far from satisfactory. A copy of his explanation, as also a copy of the Deputy Collector's report, will be submitted separately.

6. I regret very much the delay that has occurred in the submission of this report, which is in a great measure owing to the fact that there were so many things to look into.

Enclosure No. 1.

Annual Concise Report of the Civil Dispensary, Cuddapah, for the Official Year 1879-80.

1. *Season.*—The year under report has been comparatively a healthy one. The rainfall during the monsoons has been on the whole very fair, and the ryots have harvested a tolerably good crop of rice and cholum, but raggi is said to have failed completely. The prices of grain and other articles of food are about the same as last year, though large quantities of rice and other grains have been exported by rail to Raichore, Sholapur, and other places.

2. *Health.*—The health of the people of the district has been comparatively good. Intermittent fever prevailed to a considerable extent during the rainy and cold seasons.

3. *Cholera.*—No cholera or other epidemic disease prevailed during the year.

4. *Principal Diseases.*—Principal classes of diseases which prevailed during the year were intermittent fever, ulcer, ophthalmia, rheumatism, diarrhœa, dysentery, venereal, and chest affections.

5. The dispensary continues to be well attended and appreciated by all classes of people.

6. The total number of cases treated during the period under consideration has been 14,075, of which 751 were in-patients and 13,324 out-patients, showing a decrease of 1,042 in-patients and an increase of 3,448 out-patients over the preceding year.

7. During the past official year 17 capital and 7 minor operations have been performed as per annexed list.

8. The institution is under the direct management of the Municipality, supported and maintained partly by the Municipality and partly by the Local Fund Board, supplemented by the interest of the invested capital.

The receipts and disbursements during the year are shown in the accompanying financial statement.

9. The building in which the dispensary is located is an old mud structure, the property of the Municipal Commissioners. A new dispensary is in course of construction, which I hope will be finished in the course of the current official year.

CUDDAPAH,
1st *April* 1880.

(Signed) M. IYASAWMY,
Zillah Surgeon.

Enclosure No. 2.

Annual Report of the Cuddapah Municipality for the Year 1879-80.

Receipts.

Rates and Taxes.—The income under this head was estimated at Rs. 25,383, but the actual collections made were Rs. 22,580. *House-rates* were estimated at Rs. 9,900, the assessment made

was Rs. 10,275-13-0, and the collections Rs. 7,985-8-0, leaving a balance of Rs. 2,290-5-0 uncollected at the close of the year, of which sum Rs. 1,778-9-0 have been recovered in 1880-81. *Land-rates* were estimated at Rs. 1,668, and the assessment made was Rs. 1,706-15-0. No collections were made during the year. The Commissioners have subsequently found that the data upon which this assessment was made to be incorrect and reduced the same to Rs. 752-10-0. Of this amount, Rs. 639-14-0 have since been collected. An extract from the Proceedings of the Municipal Commissioners on the subject is herein enclosed. The *Tax on Arts* was estimated at Rs. 4,000, the assessment made was Rs. 5,475-8-0, and the collections Rs. 2,702. A sum of Rs. 1,033 was remitted on appeal, and there was a balance of Rs. 1,740-8-0 at the close of the year, of which Rs. 1,219 were collected during the current year. The *Tax on Vehicles* was Rs. 247-8-0 and is short of the estimate by Rs. 12-8-0. The *Tax on Animals* and *Registration of Carts* was Rs. 932-8-0 and Rs. 850 against estimates of Rs. 800 and Rs. 750 respectively. The collection of *Tolls* was estimated at Rs. 8,000, but the contract was let out for Rs. 7,800, of which Rs. 7,500 was collected during the year and Rs. 300 during the months of April and May following. The estimate for *Licenses* under Section 138 was Rs. 5 and the collection Rs. 9-8-0.

2. *License-tax.*—This was estimated at Rs. 4,000. The return furnished to the Collector according to Section 21 of Act III of 1878 amounted to Rs. 5,452. Eight persons not mentioned in the list have applied for licenses under Section 11 of the Act, paying Rs. 59, and the aggregate demand was therefore Rs. 5,511, of which Rs. 477 were left uncollected, as some of the persons mentioned in the list have died, some have left the town, and some have ceased to exercise any trade, &c. A reduction of Rs. 250 was effected by transferring from one class to another. The net amount collected was Rs. 4,814 No fines were levied during the year.

3. *Surplus Pound Fund.*—The amount received from the Town Magistrate amounted to Rs. 270-4-3.

4. The Local Fund Board, Cuddapah Circle, have contributed a sum of Rs. 8,350 for the following purposes :—Civil Dispensary Maintenance Rs. 1,600, Construction Rs. 5,000, Travellers' Bungalow Rs. 1,500, and Poor-house Rs. 250. The estimate under this head was Rs. 1,850.

5. *Fines and Fees* were estimated at Rs. 300, but the collection made was Rs. 389-4-0. The Town Magistrate has remitted a sum of Rs. 370 on account of fines levied under Section 17 of Act III of 1871 and bye-laws, and the amount realized under Schedule A was Rs. 19-4-0.

6. Fees collected in the Municipal School amounted to Rs. 674-8-0 against an estimate of Rs. 500. The fees are charged at the following rates :—Second A and B Classes Annas 12, First A and B Classes Annas 8, and Preparatory A and B Classes Annas 4. The moiety of school-fees received from the Pial Schoolmasters was Rs. 162-3-6, and half of the results grants recovered from them was Rs. 25. The boys in the pial schools were charged at the rate of Annas 4 and 2, and the children of the poor were taught free. No fixed rules were established for the collection of fees in the pial schools, and the Commissioners have not paid anything towards the fees of any of the boys. Almost all the boys who were not charged were those who were attending the respective schools before the schools were taken up by the Municipality.

7. The rent from market was estimated at Rs. 3,000 per year, but it was sold for Rs. 3,360, and Rs. 3,260 were collected during the year, leaving a balance of Rs. 100, which was recovered from the contractor in the month of April 1880. Fees collected in the slaughter-house, which was under the management of the Commissioners, though estimated at Rs. 300, amounted to Rs. 406-10-0. The collections in the cart-stands, which were also kept under the supervision of the Commissioners, were Rs. 289-14-0. This and the receipts from the sale of manure, Rs. 288, exceeded the estimate by Rs. 77-14-0. The receipts from travellers' bungalow were Rs. 218-4-0.

8. *Payments for Municipal services to private parties* were Rs. 156-8-10. This item includes the balance of remuneration money received for collecting License-tax in 1878, amounting to Rs. 124-0-3, Rs. 27-7-7 being the amount received for payment made from the Municipal Fund for printing licenses, and Rs. 4-8-0 recovered on account of a street lamp broken.

9. *Hospitals.*—The subscription received during the year was Rs. 307-8-0 ; sale of medicines amounted to Rs. 31-15-4 ; interest on promissory notes was Rs. 1,211 ; amount appropriated from the funded capital for the construction of the new Civil Dispensary was Rs. 10,000 ; fines recovered from the servants of the Civil Dispensary were Rs. 2-14-0 ; and the sale of dried trees in the hospital compound brought in Rs. 18-8-0.

10. *Sale of sweepings* yielded Rs. 388-8-0, of which manure in cart-stands fetched Rs. 288 street sweepings Rs. 74, and manure in slaughter-house Rs. 26. Street sweepings for the most part have been used for filling up another large ditch on the northern outskirts of the town. Dried avenue trees were sold for Rs. 47-14-0. Miscellaneous receipts were Rs. 312-15-9, which include the following items, viz., fines for non-payment of license-tax for 1878 received from the Treasury Rs. 237 and bill balances credited to Municipal Funds Rs. 75-15-9.

11. *Advances recovered* amounted to Rs. 7,155.

12. The opening balance was Rs. 955-9-3.

EXPENDITURE.

13. *New Works—Communications.*—Rs. 287-0-2 were spent upon this. The estimate was Rs. 40. A new road (Ramakistna Moodelly Street), which was undertaken during the past year, was finished during the year under report at an expense of Rs. 89-9-0. A tunnel was constructed at a cost of Rs. 157-1-2. On other petty works a sum of Rs. 40-6-0 was spent.

Buildings—Market.—Out of an estimate of Rs. 3,500 Rs. 3,065-0-9 were spent; three rows of tiled sheds are now completed. Travellers' Bungalow.—The balance, Rs. 1,000, was paid in this year out of the Local Fund contribution. Rs. 276 were paid for constructing latrines for which materials were collected during the last official year. Rs. 10,464-15-6 were spent upon the construction of the new Civil Dispensary out of an estimate of Rs. 21,990. Beef slaughter-house cost Rs. 1,018-12-8. It was found necessary to construct a toll-gate shed on the Sidhout road, and Rs. 105 were expended upon that work. A thatched shed at a cost of Rs. 50 was constructed in the Municipal Office compound for keeping the fire-engine and other implements for quenching fire, and also for the accommodation of the scavengers who watch there at nights. At the requisition of the Executive Engineer a further sum of Rs. 165 was paid to him for the construction of the jail drain. The Commissioners paid in all Rs. 750 as the Municipal share sanctioned by Government for constructing the above drain. Though the Department of Public Works have been repeatedly requested to complete the work, it is still unfinished; the sewage water from the jail, therefore, actually falls into the Booga channel, and thereby pollutes the water, which is used by a large number of people both for bathing and drinking.

14. *Repairs—Communications.*—The estimate was Rs. 2,500, and the expenditure amounted to Rs 2,418-1-9. The undermentioned roads were repaired during the year, and twelve miles of road lines were maintained :—

	RS.	A.	P.
1. Railway and Cantonment roads, 3 miles	1,093	6	6
2. Bellary road, 1 mile and 2 furlongs	479	13	6
3. Madras road, 5 furlongs	137	13	0
4. Sidhout road, 3 furlongs	278	0	0
5. Yerramuckapally road, 2 furlongs	42	1	6
6 Dhoby Ghaut road, 1 mile	68	11	6
7. Patha Cuddapah road, 1 mile and 3 furlongs	54	15	3
8. Goontha Bazaar road, 1 mile	26	3	0
9. Agandy road, 4 furlongs	29	8	6
10. Gaddi Bazaar road, 4 furlongs	46	9	0
11. Ammed Saib Street, 1 furlong	23	1	0
12. Yadalla Vencatachellum Street, 5 furlongs	30	2	0
13. Fackeer Saib Street, 2 furlongs	15	0	3
14. Bommunvady, 2 furlongs	6	12	0
15. Bahderkhan Muzid Street, 5 furlongs	68	10	0
16. Ammavary Salay Street, 2 furlongs	17	7	0

Buildings.—Rs. 501-11-10 were spent against an estimate of Rs. 1,200. Repairs of latrines cost Rs. 12-11-0, toll-gates Rs. 31-11-3, sheds in cart-stands Rs. 24-8-0, Civil Dispensary Rs. 62-0-4, and slaughter-house Rs. 7-8-0. Rs. 223-5-3 for travellers' bungalow and Rs. 140 for temporary sheds in the market were expended. Repairs to side drains were executed at an expense of Rs. 68-10-0.

15. *Education—Municipal School.*—The estimate was Rs. 1,274 and the expenditure Rs. 1,257-12-11. The strength of the school has increased. The number of pupils on the 31st March 1880 was 141 against 101 at the end of the last official year. The Inspector of Schools, Second Division, has examined the school on the 13th September 1879, and his report on the state and progress of the school has been very favorable. The Deputy Inspector of Schools, Cuddapah Circle, in his annual report for the official year 1879-80, writes favorably of the Municipal School; but of thirty-six boys who appeared for the Lower Primary Examination thirty have obtained certificates. Fifteen boys were sent from the Municipal School for the Upper Primary Examination, but all of them have failed. Only one school was examined during the year for results grants and received Rs. 38-10-0. Eight schools were maintained by the Municipality on the combined system. The masters got fixed salaries, amounting to Rs. 672. The results grants they earned were Rs. 50, and Rs. 58-8-0 were given for house-rent, &c. The Deputy Inspector of Schools has reported very unfavorably upon these schools. He says that all these teachers have turned idle and produced worse results than before. At the same time he suggested that these schools should be placed under results system as before. Fixed salaries for these pial schools were stopped from 1st August 1880. Rs. 70 were paid to the Local Fund Board for inspection, and the rent of school-house cost Rs. 120.

16. *Hospitals.*—The estimate under this head was Rs. 4,172 and the expenditure Rs. 9,012-0-7. A waterman on Rs. 6 per mensem was added to the establishment, and the barber and washerman were paid a fixed salary of Rs. 2 and 4, respectively. An Eurasian Nurse was appointed since 15th July 1879 on a salary of Rs. 30 a-month and house accommodation, which costs Rs. 10 per mensem. The charges for treating famine patients, hitherto borne by Government, ceased after 31st March 1879. The patients who were under treatment in the famine hospital were therefore transferred to this institution, thereby enhancing the expenditure on account of diet of patients and sundries and contingencies. A sum of Rs. 763-0-2 was paid as discount for changing the promissory notes for Rs. 10,000 into cash. Payment was made for medicines supplied in 1878. The cost of medicines supplied in 1879 was not paid during the year for want of funds.

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17. Rs. 196 were paid into the District Treasury on account of Contribution to Medical College.

18. *Vaccination.*—A First-class Vaccinator was provided for, but for nine months of the year the work was performed by a second-class Vaccinator. He was found incompetent, and his services were dispensed with from the month of January 1880. The town was without a Vaccinator from that time up to 15th March 1880. Rs. 10 were expended for batta paid to mothers of children brought for vaccination. Rs. 7 were contributed to the Local Fund Board, Cuddapah Circle, for supervision.

19. *Registration of Births and Deaths.*—Rs. 197 were estimated for, and the expenditure amounted to Rs. 181-6-0. The Registrars were paid Rs. 109-6-0, and the salary of the peon was Rs. 72.

20. *Conservancy.*—The establishment cost Rs. 2,804-8-5 against an estimate of Rs. 2,664. Six female scavengers were provided for in the estimate, but to keep the forty-two latrines in the town clean this number was found insufficient, and since November 1879 ten more scavengers on Rs. 4 per mensem were entertained. The maintenance of conservancy carts, which was estimated at Rs. 15 per cart, was given on contract for Rs. 8-8-0. Rs. 1,041-8-0 were paid for six rubbish and three night-soil carts made in Madras. Cleaning of tanks and wells cost Rs. 164-1-1. Carting sand to latrines exceeded the estimate by Rs. 42-4-0. Digging trenches for depositing night-soil and sanitary works fell short of the estimate. Rs. 56-11-8 were spent upon contingencies for conservancy carts.

21. *Miscellaneous Municipal Purposes—Lighting.*—The expenditure was Rs. 949-15-0. The purchase of twenty-four Silber's lamps, which amounted to Rs. 172-12-0, exceeded the estimate. These lamps are lighted throughout the main road from the Railway Station up to the centre of the town. Kerosine oil was also supplied to the Civil Dispensary as well as to the Police Head Station. Slaughter-house Establishment.—The estimate was Rs. 264 and the expenditure Rs. 263-12-0. Contingencies have exceeded the estimate. Since August 1879 the Municipal seal was affixed to the four legs of the animals slaughtered instead of to one as before. Market.—Two peons were estimated for, but it was afterwards found necessary to entertain a sweeper in order to keep the place clean. A Gumastah also was appointed since September 1879 on a salary of Rs. 10 per mensem in order to regulate the bazaars and to preserve order in the market. Poor-house.—The diet of patients alone exceeded the estimate. The inmates have largely increased on account of the abolition of the relief camps throughout the district. Travellers' Bungalow.—A maty on Rs. 7 and a waterman on Rs. 5 were first entertained. Since October the services of the waterman were dispensed with as being unnecessary. The bungalow was supplied with furniture, &c., at a cost of Rs. 328-15-8. The management of the two cart-stands within the town having been retained by the Commissioners during the year, an establishment at a cost of Rs. 249-10-11 was maintained. Police.—Rs. 2,575 were estimated for this purpose, but for want of funds no payment was made in 1879-80, and the actual cost of the establishment, Rs. 2,716-6-2, was therefore remitted to the Treasury during the current year. License-tax.—Out of a collection of Rs. 4,814 Rs. 949 were refunded on hearing of objection petitions; Rs. 3,106 were paid into the District Treasury during the year and Rs. 759 on the 3rd April 1880. Carriage and cart tins cost Rs. 29-3-6, or Rs. 4-3-6 over the estimate. Rs. 24 were spent for tom-toms. Killing stray dogs cost Rs. 38-12-0 against an estimate of Rs. 60. Rs. 32-6-0 were expended for quenching fire, and the estimate was Rs. 50. The expenditure under "Miscellaneous" in Grant IV amounted to Rs. 247-13-7, Rs. 115-12-6 were paid to persons for burying dead bodies in the Civil Dispensary, Rs. 34-2-0 were paid for repainting street-boards, Rs. 50 were paid as gratuity to the Native Nurse attached to the Civil Dispensary, and other miscellaneous expenditure cost Rs. 47-15-1.

22. *Supervision and Management.*—Office establishment cost Rs. 2,116-11-10 and contingencies Rs. 58-12-0 against estimates of the former Rs. 2,136 and the latter Rs. 100. The establishment for collection cost Rs. 439-3-5, which exceeded the estimate. A bill collector for collecting the license-tax and another for the collection of land-tax were entertained. Stationery—Rs. 155-10-9 were spent upon this. There is a sufficient supply in hand at present, and it will not be necessary to purchase more during the current year. The Auditor received Rs. 50. The charges for printing were Rs. 155-3-0. Miscellaneous, such as purchase of chairs Rs. 28, an almirah Rs. 20, and other sundry expenditure, cost Rs. 74-4-6.

23. Advances recoverable amounted to Rs. 10,155. This sum was paid to the contractors for works which they have agreed to execute. Rs. 7,155 were recovered from the parties

concerned as shown in Statement I, and there remained a balance of Rs. 3,000 paid to the contractor of the Civil Dispensary unadjusted at the close of the year.

24. There were altogether Rs. 2,178-1-1 refunded during the year under review. Rs. 38-7-0 were refunded to the Superintendent of Police, being 75 per centum of the Municipal Tax collected on Police buildings agreeably to paragraph 4 of Act VI of 1878. Rs. 1,041-8-0 were paid on account of Tax on Trades collected in 1878-79. Rs. 135-2-1 were remitted to the treasury for being credited to Government experimental farms. A refund of Rs. 18 was made to a party who was fined by the Town Magistrate for not taking out a license for his carriage, which amount was ordered to be paid to him by the appellate authority.

25. The closing balance was Rs. 2,083-6-7.

26. *Deposits.*—There stood a balance of Rs. 1,696-3-0 at the close of the last official year, comprising the following items:—Trade-tax Rs. 189-8-0, house-rates Rs. 126-11-0, and deposits by contractors Rs. 1,380. A sum of Rs. 6,057-1-0 was received during the year from the following sources:—Rs. 231-14-0 on account of house-rates for 1878-79 and Rs. 2,004 house-rates for 1879-80, Rs. 2,245-8-0 tax on trades, Rs. 133-3-0 land-rates, and Rs. 1,442-8-0 deposits by contractors. The appeals against house-rates for 1878-79 were heard; Rs. 62-5-0 were returned to the appellants, and Rs. 296-4-0 were credited to Municipal Funds. No appeals were heard against house-rates for 1879-80. The amount of Rs. 2,004 was therefore credited to Municipal funds at the close of the year. The sum of Rs. 189-8-0 deposited on account of tax on trades for 1878-79 was repaid to the parties. The appeals against tax on trades for 1879-80 were heard, Rs. 1,033 were returned to the appellants, and Rs. 1,212-8-0 were credited to Municipal funds; but of deposits by contractors Rs. 1,280 were credited to Municipal funds and Rs. 100 returned to the parties concerned. There remained a balance of Rs. 1,575-11-0 at the end of the year, Rs. 1,442-8-0 being deposits by contractors, and Rs. 133-3-0 deposits on account of land-rates.

27. *Demand, Collection, and Balance Statement.*—House-rates Rs. 10,275-13-0 were assessed, Rs. 7,985-8-0 were collected, and the balance was Rs. 2,290-5-0, of which Rs. 1,778-9-0 have since been collected. Tax on trades Rs. 5,475-8-0 were demanded, Rs. 2,702 were collected, Rs. 1,033 were remitted on appeal, and the balance was Rs. 1,740-8-0, of which Rs. 1,219 have since been collected. Tolls were farmed out for Rs. 7,800, the collections made were Rs. 7,500, leaving a balance of Rs. 300 which was collected during the months of April and May 1880. Land-rates collected were not taken to account but remained in deposit. Arrears of house-rates of 1878-79 were Rs. 2,777-4-0, of which Rs. 2,353-1-0 were collected, Rs. 62-5-0 were remitted, and Rs. 361-14-0 were written off as irrecoverable.

28. An extract from the Zillah Surgeon's report on the working of the civil dispensary is herewith forwarded. The number of in and outpatients compared with that of the preceding year is as follows:—

	1878-79.	1879-80.	Increase.	Decrease.
In-patients	1,793	751	..	1,042
Out-patients	9,876	13,324	3,748	..

The dispensary continues to be well attended and highly appreciated by all classes of people.

29. The general health of the people has been comparatively good. No cholera or other epidemic disease prevailed during the year. The following table shows the particulars of births and deaths in the town during the year 1879-80, compared with the preceding year:—

Name of the Town .. .. Cuddapah.
Population 16,275

Causes of Death.

	1878-79.	1879-80.
Cholera	101	..
Small-pox	..	..
Fevers	607	556
Bowel-complaints	111	2
Injuries—		
Suicides	5	1
Wounds	3	6
Accidents	9	1
Snake-bites	..	..
Killed by wild beasts	..	..
All other causes	540	303
Total of Deaths ..	1,376	869
Births	457	441

30. The Municipal vaccinator performed 172 operations, of which eighty-three was successful.

31. The accounts have been audited by the Deputy English Accountant of the Collector's Office, whose report, in original, with the written explanation of the Manager, is herewith forwarded.

32. Remuneration for collecting license-tax of 1878, at 10 per cent., amounted to Rs. 429-0-10. A sum of Rs. 226-6-0 was retained by the Municipality on the 1st April 1879 as emuneration at 5 per cent. According to G.O., No. 1156, dated 26th May 1879, the remuneration was raised to 10 per cent., and the difference, Rs. 202-10-10, was received from the treasury in August 1879. Out of the above amount Rs. 152-0-10 were credited to Municipal funds, and Rs. 277 were distributed to the Municipal Office-servants by order of the late Vice-President. The money is considered to have been improperly paid, and it has therefore now been decided that it shall be recovered from the Office-servants in five monthly instalments by deductions from their pay.

(Signed) M. IYASAWMY,
Acting Vice-President.

ENCLOSURE No. 3.

Extract from the Proceedings of the Municipal Commissioners for the Town of Cuddapah, dated 17th July 1880.

The appeals against land-tax levied in 1879-80 were heard. It appears that the Sub-Committee who framed the budget for that year calculated the income of an acre of wet land at Rs. 40 and that of dry land at Rs. 10. It cannot be now ascertained upon what basis the calculation was formed. The Commissioners, after a careful consideration and having in view the prices of the several grains sold in 1879 and the probable expenditure that a ryot would have incurred during that period, have come to the conclusion that Rs. 20 would be the net income on an acre of wet land and Rs. 3-8-0 on an acre of dry land. Consequently, the tax upon wet land will be reduced from Rs. 3 to Rs. 1-8-0 and that on dry land from Rs. 0-12-0 to Rs. 0-4-0 per acre. The Commissioners therefore resolve that the Land-tax Register be altered accordingly and the amount collected in excess be refunded to the parties and that the arrears due be collected at the rate now fixed.

(Signed) M. IYASAWMY,
Vice-President. Acting ?

From S. T. McCARTHY, Esq., President of the Municipal Commission, Cuddapah, to the Chief Secretary to Government, dated Cuddapah, 22nd October 1880 [*Current No.* 2803].

In continuation of my letter of the 11th instant, No. 412, I have the honor, as therein promised, to forward herewith a copy of the Deputy Collector's report (with accompanying statement) and of the Manager's explanation as therein promised.

? 2. As I have already mentioned the irregularities pointed out have for some time been discontinued and a proper system of management now prevails, which I shall use my best endeavours to see continued in future.

3. I need not say, of course, that the Manager's explanation are generally very unsatisfactory. (I may here state that the *first* portion of each paragraph is the *Auditor's remark* and the *latter* portion the *Manager's explanation.*)

4. I have now decided to send a copy of the Deputy Collector's and Auditor's reports to the late Vice-President, Mr. A. G. Johnston, for any remarks or explanation he may have to offer.

5. I beg to offer here some explanation on certain matters referred to in the report, as this may possibly be required by Government.

6. It is stated that there were no collections of land-rates during the year. It appears, however, that a sum of Rs. 133-3-0 was collected during 1879-80, but this remained in deposit, as the parties appealed against the collection. The appeals were not heard until the 17th July last. The collections since made for 1879-80 amount to Rs. 639-14-0 and a balance of Rs. 279 still remains to be collected.

7. I am unable to state why the Commissioners framed no rules for the collection of fees in pial schools. This appears to have been overlooked by them.

8. The cost of medicines supplied in 1879 and the contribution for the police were not paid during the year for want of funds. The want of funds, I should say, was due to negligence in collections. A push has since been made, however, to collect the outstanding dues and carry on the collections with regularity and payment of the two items above referred to have long since been made.

9. I regret that the progress of vaccination has not improved, notwithstanding that I made some attempts to promote it by arranging to have some aid given by the Hospital Assistants. There was unfortunately no vaccinator for about two months, as some difficulty was experienced in finding a good man.

10. The expenditure on lighting, including establishment, exceeded the estimate by Rs. 234. Of this Rs. 172-12-0 was paid for Silber's lamps and Rs. 61-4-0 in making new lamp-posts.

11. The non-disposal of house appeals is, as I have already remarked, due to the fact that Mr. Johnston left this in the beginning of April last without having heard them. The amount of Rs. 2,004 was credited to the Municipal funds at the close of the year.

From B. VENCATA RAO, Temporary Deputy Collector of Cuddapah, to the President of the Municipal Commission, Cuddapah, dated 7th August 1880.

In obedience to your letter, No. 245, dated 3rd ultimo, I respectfully beg to report that I have not only conducted a thorough examination of the state of the Municipal Office, but also carefully examined the Municipal accounts of the three years (1877-78, 1878-79, and 1879-80), and the result is as follows.

2. The registers and accounts are no doubt properly kept in the office, but no registers are maintained as regards the Imperial license-tax, fees collected on temporary pandals erected on occasions of marriage ceremonies, and deposits made by contractors. This omission should at once be supplied. There are slight omissions and errors in the registers and accounts maintained, and as they are of common occurrence in every department, it is hardly necessary for me to enter into their particulars; but I regret to have to state that the system and practice observed on the debit side of the accounts to which I have paid my particular attention are eminently unsatisfactory, and I beg to cite them for your information as hereunder described.

3. There appears to have been a standing rule directing the production of each bill, the amount of which exceeds Rs. 20, for the sanction of the Commissioners at a general meeting before payment is made upon it. This rule was no doubt strictly obeyed up to June 1876, and was subsequently disregarded for reasons best known to themselves.

4. The rule which required to get the work entered in each bill certified by a Divisional Commissioner does not appear to have been systematically obeyed, and it has, in fact, become entirely a dead-letter during the last official year (1879-80) except in very rare cases.

5. The Overseer seems to have been mostly employed as a paying officer for all works and repairs, &c., executed under his own immediate management. This, I think, should at once be prohibited, as no measuring officer can justly and rightly act also as a paying officer. From what I have observed it does not appear that any payment was made in the presence of any Commissioner.

6. In great many instances bills drawn on account of repairs of roads, &c., executed by cooly-labor were receipted by the Overseer and in some cases by the Manager with a certificate that contents were received and disbursed, without being supported either by nominal rolls or vouchers of the parties who actually received the money.

7. Advances were several times made to the Overseer and Manager on account of works, &c., undertaken under their own immediate management contrary to the spirit of Section 11 of the Municipal Act. Large amounts of advance were particularly made to the Overseer during the past official year (1879-80) for construction of the market and beef slaughter-house and for repairs to the travellers' bungalow executed by the Overseer himself by sub-letting the work to some petty contractors at his own pleasure contrary to the above section. At one time during the last year I observe that a sum of Rs. 1,500 was advanced to the Overseer for purchasing teak-wood for the market, and the bill was as usual receipted by the Manager for the Overseer. As this system does not appear to me to be a safe one, it should not be allowed to grow up any longer. The receipts taken for sums exceeding Rs. 20 thus advanced have not been affixed with receipt stamp on the plea that that rule does not apply to the Municipal servants.

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8. Certain amounts of money under the head of Permanent Advance Fund are allowed on account of contingent and other charges marginally noted, but the bills submitted by those concerned for sums expended by them were not supported by vouchers of the parties to whom the money was actually paid, but only by the officers to whom the advances were made. The reasons assigned for this neglect of duty are far from satisfactory. A lump sum of Rs. 5 was allowed to the Head Master of the Municipal School on account of his contingent expenses from September 1879 on the verbal orders of the late Vice-President Mr. Johnston. The Head Master does not submit any bills or render any account for the money spent by him, but simply gives a receipt on receiving the money. This practice appears to be quite irregular, and should not therefore be permitted to continue any longer.

(1) Paid to the Manager—
  1. Office contingencies.
  2. Slaughter-house contingencies.
  3. Batta to be paid to mothers of vaccinated children.
(2) Paid to the Overseer—
  1. Contingencies for getting the conservancy carts repaired, &c.
  2. Contingencies for travellers' bungalow.
  3. Do. for lamp-lighters.
(3) Paid to the Zillah Surgeon—
  1. Contingent charges to the civil dispensary.
  2. Do. to the poor-house.

9. Several sums, a few of which are noted in the margin, appear to have been spent on the personal responsibility of the Vice-President. This abnormal procedure mostly occurs during the time of Mr. Johnston.

Rs. 10 paid as fees to a Brahmin for inspecting unlicensed carriages in 1877.
Rs. 20 paid to the Manager on his simple letter as travelling charges to go to Salem and back in 1877.
Rs. 10 paid monthly as house-rent to the Hospital Nurse on the verbal order of Mr. Johnston.
Rs. 28 paid on account of office furniture.
Rs. 20 paid on account of almirahs for the Municipal Office.
Rs. 34 paid on account of wall-lamps for the civil dispensary.

10. Besides the annual indent usually received from the Zillah Surgeon for medicines required for the civil dispensary supplemental indents were often received and paid every year without submitting them for sanction of the Commissioners at a general meeting.

11. Compensation for lands taken up for the Municipality was often paid on the sole recommendation of the Overseer to a certain extent. It is no doubt unsafe to allow the Overseer to exercise an unlimited amount of authority in matters of this kind.

12. The land-cess was not at all charged during the years 1876-77 and 1877-78, and the amount charged for the last official year was not, for the most part, collected up to date, though it was noticed by Government in paragraph 4 of G.O., dated 7th November 1879, No. 2131. This indicated a culpable neglect of duty on the part of the then managing members.

13. Especially during the official year 1877-78, and subsequently on a few occasions, I noticed that the Jailer, Deputy Jailer, and Jail Writer were employed as private contractors for carting gravel and metal, &c., and for supplying stationery and coal-tar, &c.; of course advances were also made to them for this purpose. It is to be regretted that the Vice-President who allowed this did not know that no public servant could legally under take contract works of this description.

14. A sum of Rs. 75-15-9, being the balance of the amount of bills drawn and deposited in the Municipal cash-chest on account of absence of parties to whom it was payable since 1877, was re-credited to the Municipal fund on the 10th January 1880. Drawing money in the absence of parties and keeping it in the cash-chest for so long a time without taking proper steps clearly speak very much against the management of the office.

15. A statement, marked A, showing the improper way in which several bills were receipted by the Manager and Overseer is specially prepared and herein enclosed for your information. This does not show straightforwardness on the part of those concerned in dealing with the Municipal money.

16. The work done by Mr. Andreé at the new civil dispensary was measured up by the Overseer and paid very often, but the work entered in the bills does not appear to have been checked by any of the Commissioners.

17. The Conicopilly employed at the slaughter-house for collection of fees on animals killed there is left entirely unchecked. He must, therefore, be at once supplied with a counterfoil ticket-book.

18. The Correspondence Department of the Vice-President has been in a most disorderly condition up to date of my inspection (5th July last). The Telugu Gumastah had been in the habit of receiving appeal and other petitions and producing them for orders before the Vice-President at his own will and pleasure. No proper register of papers received in the office was maintained and great many petitions were found with the Gumastah without date of receipt or initial of the Vice-President. I put a stop to this improper practice by bringing the same to your notice immediately I discovered it.

19. The records of the Municipal Office are in a bad order, and no trouble was taken to arrange them. As you are well aware that a great deal of the current year's work was neglected up to date of my inspection, I need not enter into the particulars of it.

20. In conclusion, I respectfully beg to bring to your notice that I attribute all the above to the sheer mismanagement and want of strict supervision on the part of the Vice-Presidents concerned. I dare say that there may have been some more irregularities, but it will be a work of much time and labor for their discovery. I beg to enclose a memorandum, marked B, showing certain suggestions for the future management of the Municipal Office; should they meet with your approval, I request that you will be good enough to issue orders for their early adoption, so that the irregularities may not grow up any longer.

From S. T. McCARTHY, *Esq., President of the Municipal Commission, Cuddapah, to the Chief Secretary to Government, dated* 23*rd November* 1880, *No.* 494 [*Current No.* 3100].

With reference to my letter of the 27th ultimo, No. 439, in which I mentioned that I had decided to send copies of the Deputy Collector's and Auditor's reports to Mr. Johnston for his remarks or explanations, I now beg to forward, for the information of Government, copy of a reply which I have received from Mr. Johnston.

2. He states that, during his tenure of office, he introduced no innovations, nor did he make any change in the working of the office, but let the work be carried on according to the usual system which had been in force for years.

3. I think the disbursement of a portion of the Government remuneration for license-tax collections among the Municipal servants was irregular; the proper course being either to entertain an extra establishment, or allot some additional sum as remuneration to such of the existing establishment as took part in the license-tax collections, had either course been deemed necessary. In either case, however, the previous sanction of the Commissioners should have been obtained.

4. I may here state that all the house-tax appeals left undisposed of by Mr. Johnston have since been heard and disposed of.

ENCLOSURE No. 1.

From A. G. JOHNSTON, Esq., to the President of the Municipal Commission, Cuddapah, dated Nowpada, — November 1880.

I have the honor to acknowledge receipt of your registered letter, No. 440, of the 22nd October 1880, enclosing—

(1.) Copy of Temporary Deputy Collector's report on the state of the Municipal Office in July 1880.
(2.) Copy of Auditor's report for 1879-80.
(3.) Copy of a letter addressed to me on the 19th July last.

2. I observe that the Temporary Deputy Collector, after conducting a thorough examination of the state of the Municipal Office and also carefully examining the accounts of 1877-78, 1878-79, 1879-80, is of opinion that the state of the Municipal Office in July 1880 is owing to "sheer mismanagement and want of strict supervision on the part of the Vice-Presidents concerned."

3. I was Vice-President of the Cuddapah Municipality from December 1878 to April 1880, a period of sixteen months, so have nothing to do with the accounts of 1877-78 and for eight months' accounts in 1878-79.

4. During my time I introduced no innovations, nor did I make any change in the working of the Municipal Office, but let the work be carried on according to the usual system, and one that had been in force for years.

5. The state of the Municipal Office in July 1880 is not due to "sheer mismanagement and want of strict supervision" during my short tenure of office, but is, in fact, the result gradually arrived at, and only brought to light after strict examination, of the working of a defective and lax system for a period extending over some fourteen years. The truth of this statement would have been very apparent if, instead of merely examining three years' accounts, those of the past ten years had been gone into, and it would then have been seen that the Municipal Office in July 1880 was in no worse a state than it had been for any time during the past ten years.

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6. As regards the payment to the Municipal establishment of a portion of the Government remuneration for collecting the license-tax, I beg to state that when Mr. Gribble was Acting President he decided on not entertaining a separate establishment, but having the work done by the Municipal servants and giving them a portion of the Government grant as a remuneration for their services. This was done in 1878-79, and I adopted the same course in the following year.

7. In reference to your letter of the 19th July last, the number of appeals against license and trade taxes to dispose of in 1879-80 was so very large that I had no time to take up the appeals against the house-tax.

Exd F. R. Bantleman.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddapah during the Official Year 1879·80

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							1879·80						Estimate 1879·80		
							Detail of minor Heads			Totals of Major Heads					
	Arrear			Current			Rs	A	P	Rs	A	P	Rs	A	P
1. Rates and Taxes, &c.															
(a) Rate on Houses (Section 40)	2353	1	〃	7985	8	〃	10338	9	〃				9900	〃	〃
(b) Rate on Lands (Section 40)	〃	〃	〃	〃	〃	〃	〃	〃	〃				1668	〃	〃
(c) Taxes on Arts, &c. (Section 57)	〃	〃	〃	2702	〃	〃	2702	〃	〃				4000	〃	〃
(d) Taxes on Vehicles (Section 63)	〃	〃	〃	247	8	〃	247	8	〃				260	〃	〃
(e) Taxes on Animals (Section 63)	〃	〃	〃	932	8	〃	932	8	〃				800	〃	〃
(f) Registration of Carts (Section 73)	〃	〃	〃	850	〃	〃	850	〃	〃				750	〃	〃
(g) Tolls (Section 77)	〃	〃	〃	7500	〃	〃	7500	〃	〃				8000	〃	〃
Gross Receipts	〃	〃	〃	〃	〃	〃	〃	〃	〃						
Less Local Fund share	〃	〃	〃	〃	〃	〃	〃	〃	〃						
(h) Licenses (Sections 106, 123, 125, 130, 131, 136, & 138)	〃	〃	〃	9	8	〃	9	8	〃	22580	1	〃	5	〃	〃
2. License Tax							4814	〃	〃	4814	〃	〃	4000	〃	〃
3. Contributions from Provincial Funds—															
(a) Communications							〃	〃	〃	〃	〃	〃	〃	〃	
4. Contributions from Special Funds—													〃	〃	
(a) Surplus Pound Fund							270	4	3						
(b) Ferry Rents							〃	〃	〃						
(c) Fishery Rents							〃	〃	〃	270	4	3			
5. Contribution from Local Funds—															
(a) Public Works							〃	〃	〃						
(b) Educational							〃	〃	〃						
(c) Hospital							6600	〃	〃				1600	〃	〃
(d) Poor House							250	〃	〃				250	〃	〃
(e) Travellers Bungalow							1500	〃	〃				〃	〃	〃
(f) Miscellaneous							〃	〃	〃	8350	〃	〃			
6. Fines and Fees (Section 7, Bye-laws and Schedule A)							389	4	〃	389	4	〃	300	〃	
7. Fees in Schools and Training Institutions							861	11	6	861	11	6	500	〃	
8. Rent of Houses, Gardens, Markets, &c.							4174	12	〃	4174	12	〃	3800	〃	

Statement I.– Revenues and Receipts of the Municipal Fund of the Town of Cuddapah during the Official Year 1879·80 – (Concluded)

	1879·80 Detail of Minor Heads Rs A P	1879·80 Totals of Major Heads Rs A P	
9. Payments for Municipal services to private parties–			
(a) Private Scavenging	" " "		
(b) Recoveries &c	156 8 10	156 8 10	"
10. Endowments, Private Contributions and Donations, and Miscellaneous Receipts–			
(a) Hospitals	11572 5 6		1600
(b) Choultries	" " "		
(c) Poor House	" " "	11572 5 6	
11. Miscellaneous–			
(a) Sale of Sweepings	388 8 "		200
(b) Avenues	47 14 "		
(c) Miscellaneous	312 15 9	749 5 9	
12. Loans	" " "	" " "	
13. Advances Recovered	7155 " "	7155 " "	
Total		61073 4 10	37633
Balance brought forward–			
(a) Municipal Fund			1615
(b) Endowments	955 9 3		
	" " "	955 9 3	
Total		62028 14 1	39248

Note to Statement I.

1. House Rates and Land Rates are levied at 7½ per cent
2. Taxes on Arts &c are at the maximum Schedule rates
3. Taxes on Vehicles are levied at the maximum Schedule rates, classes VII and VIII exempted
4. Taxes on Animals are levied at the maximum Schedule rates
5. Carts are registered at Rs 2 per year
6. Tolls are levied at the minimum Schedule rates
7. Licenses and Fees are at the rates sanctioned in G. O. No 112 dated 30th January 1867

Municipal Commissioners office
Cuddapah 1st October 1880.

Ag: Vice President
Municipal Commission

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	Private Contributions and Donations	Sale of Medicines or Sundry Property	Total (Columns 4–7), Statement I, 10)	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
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	
1. Hospitals and Dispensaries	34000 " "	" " "	1211 8 2	10,000 " "	307 8 "	53 6 4	11572 5 6	6600 " "	18172 5 6	"	9012 " 7	9012 " 7	10464 15 6	19477 " 1	1304 10 7	Negative Balances
2. Choultries	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	"	" " "	" " "	" " "	" " "	" " "	
3. Educational	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	"	" " "	" " "	" " "	" " "	" " "	
4. Miscellaneous– Poor House	" " "	" " "	" " "	" " "	" " "	" " "	" " "	250 " "	250 " "	"	943 2 6	943 2 6	" " "	943 2 6	693 2 6	

Municipal Commissioners office
Cuddapah 1st October 1880.

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Ag: Vice President
Municipal Commission

Statement II.- Expenditure from the Municipal Fund of the Town of Cadd

for the official Year 1879-80

	1879-80 Detail of Minor Heads Rs	a	p	Totals of Major Heads Rs	a	p	Es
Grant I.- (Public Works).							
1. New Works_							
(a) Communications	287	"	2				40 "
(b) Buildings	15979	12	11				6500 "
(c) Drainage	165	"	"				1000 "
(d) Water-Supply	"	"	"				
(e) Miscellaneous	"	"	"	16431	13	1	
2. Repairs_							
(a) Communications	2418	1	9				2800 "
(b) Buildings	501	11	10				1200 "
(c) Drainage	68	10	"				300 "
(d) Water-Supply	"	"	"				
(e) Miscellaneous	"	"	"	2988	7	7	
3. Establishment	1051	"	"	1051	"	"	972
4. Tools and Plant and Contingencies	31	14	"	31	14	"	
5. Contributions to Local Funds_							
(a) For	"	"	"	"	"	"	
Total Grant I				20503	2	8	12512
Grant II.- (Education).							
1. Training Schools_							
(a) Establishment	"	"	"				
(b) Contingencies	"	"	"	"	"	"	
2. Municipal Schools_							
(a) Establishment	1132	5	8				1324 "
(b) Contingencies	125	7	3	1257	12	11	50 "
3. Salary Grants	"	"	"	"	"	"	"
4. Results Grants	38	10	"	38	10	"	100 "
5. Schools on the Combined System_							
(a) Fixed payments	672	"	"				588 "
(b) Results Grants	50	"	"				100 "
(c) Contingencies	58	8	"	780	8	"	"

Statement II.- Expenditure from Municipal Fund of the Town of Cuddapah

for the official 1879.80 - (Continued).

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	1879-80 Detail of Minor Heads	Totals of Major Heads	
Grant II.- (Education) (contd)-			
6. Inspection_			
(a) Contribution to Local Fund	70 " "		70 " "
(b) Municipal Inspectors	" " "	70 " "	"
. Miscellaneous (school rent)	120 " "	120 " "	120 " "
To Grant II		2266 14 11	2252 " "
rant III- (Sanitation and Medical).			
Hospitals and Dispensaries_			
(a) Establishment	2026 7 3		1872 " "
(b) Medicines and Supplies	2225 5 5		1000 " "
(c) Diet of Patients	2329 4 11		800 " "
(d) Sundries and Contingencies	1667 14 10		500 " "
(e) Contributions to Local Funds	" " "		" "
(f) Miscellaneous	763 " 2	9012 " 7	" "
2. Contribution to Medical College	196 " "	196 " "	161 " "
3. Vaccination_			
(a) Establishment	96 12 5		180 " "
(b) Contingencies	10 " "		10 " "
(c) Contributions to Local Funds	7 " "	113 12 5	7 " "
4. Registration of Births and Deaths			
(a) Establishment	181 6 "		197 " "
(b) Contingencies	" " "	181 6 "	" " "
5. Conservancy_			
(a) Establishment	2804 8 5		2664 " "
(b) Sanitary Service (cost of Conservancy Carts &c)	2309 " "		3180 " "
(c) Cleansing of Tanks and Wells	164 1 1		200 " "
(d) Carting sand to latrines	242 4 "		200 " "
(e) Digging trenches for depositing night soil	11 4 "		50 " "
(f) Sanitary Works	45 14 "		200 " "
(g) Contingencies	56 11 8	5633 11 2	20 " "
Total Grant III		15136 14 2	11241 " "

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

	1879-80		
	Detail of Minor Heads	Totals of Major Heads	
Grant IV.- (Miscellaneous Municipal Purses).			
1. Lighting-			
(a) Establishment	208 4 3		216 " "
(b) Contingencies	741 10 9	949 15 "	500 " "
2. Slaughter house-			
(a) Establishment	263 12 "		264 " "
(b) Contingencies	63 1 6	326 13 6	25 " "
3. Market-			
(a) Establishment	256 12 6		144 " "
(b) Contingencies	" " "	256 12 6	" " "
4. Poor House-			
(a) Establishment	84 " "		84 " "
(b) Diet of Patients	800 5 "		500 " "
(c) Contingencies	58 13 6	943 2 6	70 " "
5. Travellers Bungalow-			
(a) Establishment	107 " "		" " "
(b) Contingencies	328 15 8	435 15 8	" " "
6. Cartstands-			
(a) Establishment	249 10 11		" " "
(b) Contingencies	" " "	249 10 11	" " "
7. Police-			
(a) Establishment	" " "		2575 " "
(b) Contingencies	15 " "	15 " "	" " "
8. License Tax	3106 " "	3106 " "	2800 " "
9. Carriage and Cart Tolls	29 3 6	29 3 6	25 " "
10 Tom Toms	24 " "	24 " "	24 " "
11. Killing dogs	38 12 "	38 12 "	60 " "
12. Quenching fire	32 6 "	32 6 "	30 " "
13. Miscellaneous	247 13 7	247 13 7	150 " "
Total Grant IV		6655 9 2	8487 " "

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

	1879-80		
	Detail of Minor Heads	Totals of Major Heads	
Grant V.- Supervision and Management-			
1. Head office-			
(a) Establishment	2116 11 10		2136 " "
(b) Contingencies	58 12 "	2175 7 10	100 " "
2. Collection-			
(a) Establishment	439 3 5		560 " "
(b) Contingencies	" " "	439 3 5	" " "
3. Miscellaneous-			
(a) Stationery	155 10 9		70 " "
(b) Auditor	50 " "		50 " "
(c) Printing	155 3 "		150 " "
(d) Miscellaneous	74 4 6	435 2 3	" " "
Total Grant V		3049 13 6	3066 " "
Repayment of Debt	" " "	" " "	
Interest on Debt	" " "	" " "	
Advances Recoverable	10155 " "	10155 " "	" " "
Refunds	2178 1 1	2178 1 1	" " "
Grand Total Expenditure		6[illegible]28 4 4	37558 " "
Balances-			
(a) Municipal Fund	2083 6 7		1690 " "
(b) Endowments	" " "	2083 6 7	
Total		62028 4 1	39248 " "

Note to Statement II

Position of Municipality of Cuddapah on 31st March 1880.

	2083 6 7
Balance { Cash	8575 11 "
Balance { Securities	3000 " "
Value of Premises &c.	3000 " "
Advances Recoverable	" " "
Deduct unpaid Liabilities	
Total	9659 1 7

Municipal Commissioners Office }
Cuddapah 1st October 1880 }

Ag: Vice President
Municipal Commission

Statement II-A.– Detail of Allotment for Expenditure on Public Works estimated to cost Rupees 100 or upwards

Part I.– New Works

No.	Project	Amount of Estimate	Past Expenditure			Expenditure in 1879-80			Remarks
(a)	Communications–								
1		.	.	.	.	.	.	.	
	Petty Works and Reserve	40	.	.	.	287	.	2	
	Total	40	.	.	.	287	.	2	
(b)	Buildings–								
1	Market	21000	18939	.	.	3065	.	9	
2	Travellers Bungalow	3000	2000	.	.	1000	.	.	
3	Latrines	1000	450	.	.	276	.	.	
4	Civil Dispensary	21779	.	.	.	10464	15	6	
5	Beef Slaughter House	2400	.	.	.	1018	12	8	
6	Toll gate shed	210	.	.	.	105	.	.	
	Petty works and Reserve	.	.	.	.	50	.	.	
	Total					15979	12	11	
(c)	Drainage–								
1	Drain over surplus channel	1000	600	.	.	165	.	.	
	Petty Works and Reserve	.	.	.	.	.	.	.	
	Total	.				165	.	.	
(d)	Water supply–								
1		.	.	.	.	.	.	.	
	Petty Works and Reserve	.	.	.	.	.	.	.	
	Total	.	.	.	.	.	.	.	
(e)	Miscellaneous–								
1		.	.	.	.	.	.	.	
	Petty Works and Reserve	.	.	.	.	.	.	.	
	Total	.	.	.	.	.	.	.	
	Grand Total					16431	13	1	

Statement II-A.– Detail of Allotment for Expenditure, &c.– (Concld.)

Part II.– Repairs.

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No.	Project	Grant			Remarks
(a)	Communications–				
1	Railway road, 3 miles	1093	6	3	
2.	Bellary road, 1 mile and 2 furlongs	479	13	6	
3	Madras road, 5 furlongs	137	13	.	
4	Tedhout road, 3 furlongs	278	.	.	
	Petty Repairs and Reserve	429	1	.	
	Total	2418	1	9	
(b)	Buildings–				
1	Travellers Bungalow	223	5	3	
2	Market sheds	140	.	.	
	Petty Repairs and Reserve	138	6	7	
	Total	501	11	10	
(c)	Drainage–				
1	Side channels	68	10	.	
	Petty Repairs and Reserve	.	.	.	
	Total	68	10	.	
(d)	Water Supply–				
1		.	.	.	
	Petty Repairs and Reserve	.	.	.	
	Total	.	.	.	
(e)	Miscellaneous–				
1		.	.	.	
	Petty Repairs and Reserve	.	.	.	
	Total	.	.	.	
	Grand Total	2988	7	7	

Municipal Commissioner's office
Cuddapah 1st October 1880

Ag. Vice President
Municipal Commission.

Statement II-B. – Detail of Municipal Establishments.

	No	Salary per Mensem Rs	A	P	Salaries per Annum Rs	A	P	Totals of Major Heads Rs	A	P
Grant I. – Public Works –										
Overseers	1	60	..	..	720	..	..			
Maistries	2	30	..	..	259	..	..			
Lascars	1	6	..	..	72	..	..			
Total	4	96	..	..	1051	..	..	1051	..	..
Grant II – Education –										
1. Training Schools –										
Masters	..	..	..	..	..	..	..			
Clerks	..	..	..	..	..	..	..			
Servants	..	..	..	..	..	..	..			
Total	..	..	..	..	..	..	..			
2. Municipal Schools –										
Masters	6	97	..	..	1049	..	..			
Clerks	..	..	..	..	..	..	..			
Servants	2	9	..	..	85	5	8			
Total	8	106	..	..	1132	5	8			
3. Schools on the Combined System –										
Masters	8	56	..	..	672	..	..			
Clerks	..	..	..	..	..	..	..			
Servants	..	..	..	..	..	..	..			
Total	8	56	..	..	672	..	..	1804	5	8
Grant III. – Sanitation and Medical Services –										
1. Hospitals and Dispensaries –										
Medical Subordinates	2	65	..	..	780	..	..			
Clerks	1	15	..	..	180	..	..			
Servants	12	101	..	..	1066	7	3			
Total	15	181	..	..	2026	7	3			
2 Vaccination –										
Vaccinators	1	10	..	..	96	12	5			
Peons	..	..	..	..	..	..	..			
Total	1	10	..	..	96	12	5			
3. Registration –										
Registrars	5	125	..	..	109	6	..	Honorarium		
Peons	1	6	..	..	72	..	..			
Total	6	131	..	..	181	6	..			
4. Conservancy –										
Nuisance Inspectors	2	50	..	..	595	..	..			
Maistries	2	30	..	..	356	8	..			
Peons	3	15	..	..	179	8	..			
Scavengers	18	108	..	..	1258	7	9			
do	10	40	..	..	415	..	8			
Total	35	243	..	..	2804	8	5	5109	2	1

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Statement II-B. – Detail of Municipal Establishments. – (Concld)

	No	Salary per Mensem Rs	A	P	Salaries per Annum Rs	A	P	Totals of Major Heads Rs	A	P
Grant IV. – Miscellaneous Municipal Purposes –										
1. Lighting –										
Mashalchies	3	18	..	..	208	4	3			
Total	3	18	..	..	208	4	3			
2. Slaughter House –										
Superintendent	1	10	..	..	120	..	..			
Servants	2	12	..	..	143	12	..			
Total	3	22	..	..	263	12	..			
3. Markets –										
Gumastah	1	10	..	..	66	2	1			
Servants	3	16	..	..	190	10	5			
Total	4	26	..	..	256	12	6			
4. Poor house –										
Servants	2	7	..	..	84	..	..			
Total	2	7	..	..	84	..	..			
5. Travellers Bungalow –										
Servants	1	12	..	..	107	..	..			
Total	1	12	..	..	107	..	..			
6. Cart stands –										
Gumastahs	2	13	..	..	133	13	1			
Servants	3	12	..	..	115	13	10			
Total	5	25	..	..	249	10	11	1169	7	8
Grant V. – Supervision and Management –										
1. Office –										
Manager	1	70	..	..	835	..	..			
Clerk	1	20	..	..	225	11	10			
Gumastah	1	15	..	..	180	..	..			
Peons	3	18	..	..	216	..	..			
Sweeper	1	5	..	..	60	..	..			
Carriage allowance to Vice President	1	50	..	..	600	..	..			
Total	8	178	..	..	2116	11	10			
2. Collection –										
Bill Collectors	5	50	..	..	439	3	5			
Total	5	50	..	..	439	3	5			

Municipal Commissioners Office
Cuddapah 1st October 1880

Ag. Vice President
Municipal Commission.

Statement III.— Municipality of Cuddapah
Abstract of Deposits Account for the year 1879-80.

	Rs	A	P		Rs	A	P
Balance brought forward	1696	3	„	Credited to Municipal Funds	4792	12	„
Deposits by Appellants	4614	9	„	Returned to Appellants	1284	13	„
do by Renters	„	„	„	do to Renters	„	„	„
do by Contractors	1442	8	„	do to Contractors	400	„	„
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	„	„	„
				Paid to Claimants	„	„	„
Deposits under Sections 56, 76, 79, 122, 143, 149, or bye laws	„	„	„	Balance	1575	11	„
Total	7753	4	„	Total	7753	4	„

Statement IV.— Municipality of Cuddapah
Demand, Collection and 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
Rate on Houses	10276 13 „	7985 8 „	„ „ „	„ „ „	7985 8 „	2290 5 „
Rate on Lands	1668 „ „	„ „ „	„ „ „	„ „ „	„ „ „	1668 „ „
Taxes on Arts &c	5475 8 „	2702 „ „	1033 „ „	„ „ „	3735 „ „	1740 8 „
Tolls	7800 „ „	7500 „ „	„ „ „	„ „ „	7500 „ „	300 „ „
Total	25219 5 „	18187 8 „	1033 „ „	„ „ „	19220 8 „	5998 13 „

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
Rate on Houses	2777 4 „	„ „ „	2777 4 „	2353 1 „	62 5 „	361 14 „	2777 4 „	„
Total	2777 4 „	„ „ „	2777 4 „	2353 1 „	62 5 „	361 14 „	2777 4 „	„

Municipal Commissioner's office
Cuddapah 1st October 1880

Ag. Vice President
Municipal Commission

Statement V.— Educational Return

Population as per last Census { Male 8324 / Female 7946 }

[illegible] of elementary educational 15 per cent } Girls 1192

Name of School. 1	Average daily Attendance for two years. Boys. 2 1878-79	 2 1879-80	Girls. 3 1878-79	 3 1879-80	Fees. 4	Current Charges (Statement II, Grant II). 5	Net Charges (Column 5 less Column 4). 6	Public Works, Statement II. A. 7	Total Columns 6 and 7. 8	List of other School in the Town with number on the Rolls and general character of Institution 9	Remarks
1. Training Schools										1. New Mission School under improvement, 21 boys	
(a)											
2. Municipal Schools	„	„	„	„	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „		
(a) Anglo-Vernacular School	101	141	„	„	674 8 „	1257 12 11	583 4 11	„ „ „	583 4 11		
3. Salary Grant School											
(a)	„	„	„	„	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „		
4. Result Grant School											
(a) The Revd. J. R. Bacon	„	39	„	61	„ „ „	38 10 „	38 10 „	„ „ „	38 10 „		
5. [illegible]											
(a) Chunthacoontah Sestiah	32	22	„	„	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
(b) Arooniah	11	16	„	„	42 8 „	98 „ „	55 8 „	„ „ „	55 8 „		
(c) M. Narasiah	18	15	„	„	20 2 „	98 8 „	78 6 „	„ „ „	78 6 „		
(d) S. Vencatramiah	24	30	„	„	78 10 „	111 „ „	32 6 „	„ „ „	32 6 „		
(e) G. Venkiah	13	40	„	„	38 14 „	94 8 „	55 10 „	„ „ „	55 10 „		
(f) Chidambara Moodelly	14	20	„	„	36 14 „	99 „ „	62 2 „	„ „ „	62 2 „		
(g) Abdool Aziz	9	23	„	„	6 13 „	90 „ „	83 3 „	„ „ „	83 3 „		
(h) Mahomed Akber	14	30 196	„	„	6 8 „	91 8 „	85 „ „	„ „ „	85 „ „		
6. Inspection	„	„	„	„	„ „ „	70 „ „	„ „ „	„ „ „	70 „ „		
7. Miscellaneous	„	„	„	„	„ „ „	120 „ „	„ „ „	„ „ „	120 „ „		
Total	236	376	„	61	998 15 „ 674 324	2266 14 11	1077 15 11	„ „ „	1267 15 11		

Note. Number of Schools newly established in 1879-80 - 1. Number brought under Inspection for first time in 1879-80 - none

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Municipal Commissioner's office
Cuddapah 1st October 1880

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674
188

Ag. Vice President
Municipal Commission

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Statement VI-B.- Comparative Stement - Recpts.

Heads	Actuals for Previous year 1878-79	Estimate for Current year 79-80	Actuals for Current year 79-80	ncrease over stimate	Decrease under Estimate	Explanation of Variations
Rate on Houses	4413 2 „	9900 „ „	338 9 „	438 9 „	„ „ „	The actuals include collection of arrears.
Rate on Lands	„ „ „	1668 „ „	„ „	„ „ „	1668 „ „	The tax collected remained in deposit.
Taxes on Arts &c	1255 8 „	4000 „ „	270 „ „	„ „ „	1298 „ „	There stood a balance at the close of the year which was collected in 1880-81.
Taxes on Vehicles	267 „ „	260 „ „	247 8 9	„ „ „	12 8 „	
Taxes on Animals	934 4 „	800 „ „	932 8 „	132 8 „	„ „ „	
Registration of Carts	806 „ „	750 „ „	850 „ „	100 „ „	„ „ „	
Tolls	7657 2 8	8000 „ „	7500 „ „	„ „ „	500 „ „	The farm was let out for Rs 7800 and the balance collected in 1880-81.
Licenses	3 „ „	5 „ „	9 8 „	4 8 „	„ „ „	
License Tax	4527 8 „	4000 „ „	4814 „ „	814 „ „	„ „ „	
Contribution from Special Funds	6 7 11	„ „ „	270 4 3	270 4 3	„ „ „	The surplus collection of 1878-79 was taken to account
Contribution from Local Funds	1850 „ „	1850 „ „	8350 „ „	500 „ „	„ „ „	The contribution for the construction of the Civil Dispensary and Travellers Bungalow was not entered in the Budget.
Fines and Fees	385 8 6	300 „ „	389 4 „	89 4 „	„ „ „	
Fees in Schools and Training Institutions	487 7 „	500 „ „	861 11 6	361 11 6	„ „ „	The attendance of boys in the Municipal School has increased
~~Payments for~~ Rents of Houses, Gardens, &c &c	4864 „ 2	3800 „ „	4174 12 „	374 12 „	„ „ „	The collections in the market and Slaughter house were more than estimated for.
Payments for Municipal Services to private parties	37 13 5	„ „ „	156 8 10	156 8 10	„ „ „	This item was not included in the estimate.
Endowments, Private Contributions and Donations and Miscellaneous Receipts	2015 4 3	1600 „ „	11572 5 6	9972 5 6	„ „ „	Rs 10000 were appropriated from the Capital for expenditure
Miscellaneous	371 4 „	200 „ „	749 5 9	549 5 9	„ „ „	Sale of Sweepings alone was shown in the estimate.
Loans	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
Advances Received	1953 „ „	„ „ „	7155 „ „	7155 „ „		This item was not estimated for.
Balance	1489 13 3	1615 „ „	955 9 3	„ „ „	659 6 9	
Total	35322 14 2	39248 „ „	62028 14 „	918 12 10	4137 14 9	

Statement VI-B- Comparative Statement - (Charges) (contd

Heads	Actuals for previous year 78-79	Estimate for current year 79-80	Actuals for current year 79	Increase over Estimate	Decrease under Estimate	Explanation of Variations
Grant I. Public Works-						
New Works-						
Communications	1789 14 8	40 „ „	287 „ 2	247 „ 2		A tunnel was built and a road completed.
Buildings	2742 8 „	6500 „ „	15979 12 11	9479 12 11		The Civil Dispensary buildings were not included in the estimate.
Drainage	600 „ „	1000 „ „	165 „	„ „ „	835 „ „	The construction of the drain was not undertaken.
Repairs-						
Communications	4318 8 9	2500 „ „	2418 1 9	„ „ „	81 14 3	
Buildings	593 12 6	1200 „ „	501 11 10	„ „ „	698 4 2	Some of the works estimated were not repaired.
Drainage	580 13 2	300 „ „	68 10 „	„ „ „	231 6 „	
Establishment	891 „ „	972 „ „	1051 „ „	79 „ „	„ „ „	A temporary maistry was entertained in the latter part of the year.
Tools and Plant	112 8 „	„ „ „	31 14 „	31 14 „	„ „ „	
Grant II. Education-						
Municipal Schools	956 12 „	1274 „ „	1257 12 11	„ „ „	16 3 1	
Results Grant	21 8 „	100 „ „	38 10	„ „ „	61 6 „	
Schools on the combined system	172 12 „	688 „ „	780 8	92 8 „	„ „ „	7 schools were estimated but 8 were maintained.
Inspection	„ „ „	70 „ „	70 „	„ „ „	„ „ „	
Miscellaneous	120 „ „	120 „ „	120 „	„ „ „	„ „ „	
Grant III. Sanitation and Medical Services-						
Hospitals and Dispensaries	3716 12 4	4172 „ „	9012 „ 7	4840 „ 7	„ „ „	This has been explained in the report.
Medical College	161 „ „	161 „ „	196 „ „	35 „ „	„ „ „	
Vaccination	155 „ 4	197 „ „	113 12 5	„ „ „	83 3 7	A second class vaccinator was employed
Registration of Births and Deaths	70 „ „	197 „ „	181 6	„ „ „	15 10 „	
Conservancy	5215 6 11	6514 „ „	5633 11 2	„ „ „	880 4 10	The cost of Conservancy carts was estimated at Rs 15 each but the contract was let out for Rs 8-8-0
Grant IV. Miscellaneous Municipal Purposes-						
Lighting	684 12 11	716 „ „	949 15 „	233 15 „	„ „ „	Purchase of Silber's lamps has increased the expenditure.
Slaughterhouse	272 3 2	289 „ „	326 13 6	37 13 6	„ „ „	
Market	167 10 „	144 „ „	256 12 6	112 12 6	„ „ „	A Gumastah was employed
Poorhouse	858 2 7	654 „ „	943 2 6	289 2 6	„ „ „	The inmates have increased.
~~Police~~ Travellers Bungalow	147 3 „	„ „ „	435 15 8	435 15 8	„ „ „	This expenditure was not entered in the Budget.
Cart stands	„ „ „	„ „ „	249 10 11	249 10 11	„ „ „	do do do
Avenues	„ „ „	100 „ „	„ „	„ „ „	100 „ „	
Police	„ „ „	2575 „ „	15 „ „	„ „ „	2560 „ „	Payment on account of the Police was not made during the year.
Licence Tax	4301 2 „	3800 „ „	3106 „ „	„ „ „	694 „ „	The ~~balance~~ collections up to 31st March were remitted in April-
Miscellaneous	357 „ 2	209 „ „	372 3 1	163 3 1	„ „ „	
Grant V. Supervision and Management-						
Head office	1996 1 4	2236 „ „	2175 7 10	„ „ „	60 8 2	
Collection	369 14 8	560 „ „	439 3 5	„ „ „	120 12 7	
Miscellaneous	573 12 4	270 „ „	435 2 3	165 2 3	„ „ „	
Advances Recoverable	1953 „ 4	„ „ „	10155 „ „	10155 „ „	„ „ „	Both these items were not entered in the Budget.
Refunds	288 „ „	„ „ „	2178 1 1	2178 1 1	„ „ „	
Balance	1181 15 3	1690 „ „	2083 6 7	393 6 7	„ „ „	
Total	25322 14 2	39248 „ „	62028 14 1	29219 6 9	6438 8 8	

Municipal Commissioners office
Cuddapah 1st October 1880.

Ag. Vice President
Municipal Commission

Appendix A.

1. Name of Municipality	Cuddapah
2. Population as per last Census	16,275
3 Number of Commissioners	
(a) Ex officio	2
(b) Nominated	16
(c) Elected	-
Total	18
(d) Official	9
(e) Non official	9
(f) Europeans	9
g Natives	9
4. Incidence of Taxation (Statement I, Head I-) per head of population Rs	1. 4. 2
5. Incidence of Income (not including Balances) per head of population Rs	3. 12. -
6. Total number of Meeting held during the year	18
7. Average attendance at each meeting-	
(a) Official Commissioners	1.4
(b) Non official	3.94
(c) Europeans	2
(d) Natives	3.38

Municipal Commissioners office }
Cuddapah 1st October 1880 }

Ag: Vice President
Municipal Commission

Enclosure No 2.

In Fal. 26/9/80

A

Statement shewing the items which were not Credited in the Cash book of the Municipal Fund during the year 1879-80.

Month in which the amount Collected	Nature of the Collection	Amount not credited in the account	Nature of objection
April 1879	Sale proceeds of trees	1 1 ·	The sale proceeds of certain sunkesula trees sold in auction to Mr. Howell was not recovered. It is now been recovered & credited to Municipal Fund.
Do	Amount remitted slaughter house on the 28th June	- - 3	According to the register of slaughter house it appears that R1-1-9 have been collected on the 28th June but the person in charge of the slaughter house remitted only R1-1-6. The difference must therefore be recovered.
September	Do Do on the 1 September	- - 3 1 1 6	According to correct total of that date it

		1 1 6	it amounts to Rupees 1-6- but remitted only R 1-5-9 the difference must be recovered.
November	Remittance from C Seshiah on account of fees of Combined school As per memo -4-6- As per Correct total -4-10- -4-	-4-	According to particulars of the memo, he should have remitted Rs 4-10- instead of Rs 4-6- Annas four therefore should be recovered.
	by the person in charge of Travellers Bungalow on the	1 " -	This amount was not credited in the Cash book or any other account but the Manager signed in the register kept in the Travellers Bungalow as received. The amount is to be recovered from the manager & credited to the account.
January 1880.	Amount Collected on account of Cartstand at Nemmanah Chattr- -am on the 12th Jany/80.	-5 3	This amount appears to have been Collected by the person in charge of Nemmanah Chattram Cartstand; but no credit was appeared in the Cash book or any other amount. The last num- -ber of the ticket given on the 11th was 7679 and be- -gins the number on the 13th by 7699 Consequently 21 tickets have been spent on the 12th. Therefore the amount should be recovered.
March 1880.	Amount Collected by the person in charge of the slaughter house on the 12th March 1880 Rs 0-14- Remitted 0-13-6 Dif 0-0-6	--6	The amount Collected for the slaughter of 56 ani- mals is annas 0-14-0 and not 0-13-6 as remitted to Municipal Office. the deficit shd. therefore be recovered from the party concerned.
		2 11 3	
November	Fees received from G. Venkiah Master of Com- bined school as per his memo 4- as per Correct total 3-14- of the memo 0-2-	-2-	The excess amount of annas two erroneously remitted to Municipal Office should be refunded to the party concerned.

(Signed)

(Sd) C. Appulacharlu
Auditor of Ml. Accounts

Cuddapah
31st July 1880

President

Statement shewing the overpayments made to different parties by the Municipality during the year 1879-80

Number of vouchers	Date of payment	Nature of the payment	Amount under objection	Nature of objection
13	April 1880	Salary bill of market Establishment for the month of March 1879 As per bill ... 15-„-6 Admitted 13-10-10 1-5-8	1 5 8	Pay of Fakroodeen a peon of the market Estt. does not appear to have been paid to him. No signature of the party was taken in the acquittance roll. The amount is therefore to be credited Municipal Fund.
25	Do	Supplemental bill of Conservancy Estt for the month of March 1879	10 „ „	The amount in question was drawn by the manager. No payment appears to have been made to any one. The amount therefore should be recredited to Municipal Fund.
36	Do	Bill for Rs 39-14-0 presented by Messrs. Higginbotham & Co for certain articles supplied	- 1 0	The bill was admitted & paid by the Municipality when it was not affixed an adhesive stamp. The value of the stamp must be recovered & stamp affixed.
			11 6 8	

2	May 1880	Contingent Bill of Civil Dispensary Do Poor house	11 6 8 - 2 -	These two bills were drawn by the Zillah surgeon but not receipted either by himself or contractors as has been usually done. In the former case, vouchers from the party to whom money paid, should be produced and in the latter, two adhesive stamps should be affixed.
88	Do			
124	June 1879	Bill for repairing Travellers Bungalow as per bill - 98-12-6 admitted 97-4-6 1-8-0	1 8 0	In the muster rolls presented in support of the bill appear that an amount of Rs 3-8-0 was paid to Cartmen for Carting Sand whereas in the original muster roll presented with bill No 437 appears only that R 2-0-0 were paid to Cartmen for the repair of this bungalow. Therefore the excess amount of Rs 1-8-0 should be recovered from the overseer.
184	July	House rent of Nurse Employed in the Civil Dispensary As per bill — 10-0-0 Admitted 5-0-0 diff 5-0-0	5 0 0	This bill was prepared by one Mason the house holder & paid by the Municipality. The date of appointment of the nurse was entered in the salary bill drawn by the Zillah surgeon as 16th June 1879 and drawn pay accordingly but the house rent was paid for full month. The excess amount therefore must be recovered from the party concerned.
160	D	Deputation allowance drawn by Sather Row as acting 4th master for 28 days in June 2-3-10 Admitted at R. 2 per mensem 1-13-10	0 6 0	Salary for the substantive appointment and acting allowance exceeded the pay of the acting appointment in which he acted the excess amount paid is therefore to be recovered from the party.
222	August	Deputation allowance drawn by the Ag Head master Municipal School for 1day — 0-3-7 Admitted 0-3-1 0-0-6	0 0 6	Wrongly Calculated. The excess amount paid should be recovered from Seshiah, master of the Municipal school.
		Salary drawn for Seshammah sweeper at Nummanah Choultry Cost stand 0-4-0 Admitted 0-3-5-10 0-0-10-2	- 10 2	Omitted to shew in the salary bill drawn by the manager the deduction of 8 annas fine imposed and salary of one day absented without leave as
			19 1 4	

				as ordered by the Vice President in the diary submitted by the Overseer. This amount is now to be recovered from the party concerned.
318	October	Salary bill of scavengers Estt for the month of September/79 — 209-7-11 Admitted — 205-14-4 3-9-7	3 9 7	Pay of scavenger Chennayadu does not appear to have been paid to the party. There is no signature or mark in the acquittance roll. The amount must be credited to Municipal Fund.
Do		Salary Estt of travellers Bungalow for September 12-0-0 Admitted — 7-0-0 5-0-0	5 " "	Pay of water carrier in the Travellers Bungalow does not appear to have been paid. No signature in the acquittance roll. The amount must be recredited to the Municipal Fund.
425	January 1880	Bill received from Messrs DeBeaux & Co Madras for the cost of medicines &c —	- 1 -	Admitted and paid by the Municipality without obtaining an adhesive stamp. The stamp is to be affixed recovering the value of the same from the party.
444	Do	List of persons to whom refunds of License tax were made.		Persons whose refunds exceed Rupees 20-0-0 have not been affixed an adhesive stamps to their receipts. The stamps are to be recovered from the parties & affixed to the receipts.
449	February	Salar[illegible] 1871 [illegible] ary/80 at Rs 3 per mensem } 4-0-0 Admitted 3-13-11	- 2 1	Calculation was wrong. The excess amount paid should be recovered from the overseer who prepared the nominal roll for the payment.
457	Do	Contingent Bill of lighting lamps for January — 9-1-9 Admitted 9-1-3 - - 6	- - 6	According to correct calculation, the value of 3 baskets at 1a 2p each should be Rs 0-3-6 and not 4 annas as entered in the bill. The excess amount therefore should be recovered.

..1	March 1880	Salary of watchmen on the Railway road from 1st to 21st February @ Rs 6 per mensem 4-12-6 Admitted 4-5-6 -7-	- 7 "	According to correct calculation of the pay for the period mentioned, it comes to Rs 4-5- and not Rs 4-12-6. Therefore the excess amount paid should be recovered.
..74	Do	List of persons to whom the refunds of License tax were made.	- 2 -	Persons whose refunds exceed Rs 20-- have not affixed an adhesive stamp, therefore the value of stamp is to be recovered & to be affixed.
..08	D°		- 1 "	
...	Ap[illegible]	[illegible] Charlu [illegible] from 17 [illegible] march at Rs 15 per mensem 4-9-7 admitted 8-3 3-10-		Wrongly calculated The amount due to Srinivasa Charlu is to be paid to him recovering the same from Venkatasawmy Naidu to whom excess amount of Rs 3-10- was paid.
		Pay of Venkatasawmy Naidu maistry for 14 days @ Rs 10-6-5 Admitted 6-12-5 3-10-	. 5 .	
			29 1 6	

The Municipal Overseer in his diary dated 25th December 1879 recommended 8 days suspension to one woman scavenger Ecki. The Vice President fined 8 annas instead of awarding the punishment of suspension. The manager in drawing the Salary bill of Establishment, deducted the pay of 6 days suspension. I request therefore the pay of 6 days already deducted may be refunded to her after [illegible] over [illegible] fine imposed.

× which is in the off[illegible]

(Sd.) C. Appala Charlu
Auditor of the Ml. Accounts.

Cuddapah }
31st July 1880 }

True Copy

President.

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[illegible] showing the bills drawn by the manager & overseer of Municipality for which no vouchers or nominal Rolls were produced.

No. of the bill	Month in which payment was made	Amount of the bill	For what purposes.
63	May 1879	12 „ -	Charges incurred for quenching fire
92	Do	5 11 „	Bill for charges incurred for purchasing stationery articles from shopkeepers
86.	Do	19 1 6	Contingent Bill on account of Conservancy Carts.
33	June	5 9 -	Bill for purchasing certain articles for the use of Stationery
37	July	61 7 „	This amount appears to have been paid to overseer for the repair of 30 Temporary Sheds in the market no vouchers were produced by the overseer.
152	Do	4 6 6	Value of certain articles purchased for the use of stationery.
193	Do	2 8 „	Charges incurred for repairing water carts.
194	Do	2 12 -	Contingent charges of travellers Bungalow
235	August	490 „ -	This amount was drawn by the manager & receipted by himself for purchasing clothings & Beddings for the use of Civil Dispensary. The manager produced certain vouchers after Audit was over which have not been admitted by me as they appear not to have been approved Vice President or President.
		603 7 „	

		603 7 ·	
266	September	28 - -	The bill was drawn by the manager for purchasing Office furniture. It was neither supported by vouchers nor an adhesive stamp affixed
290	Do	19 3 3	Bill for charges incurred for repairing toll gate at Muttiyala Seshu's Choultry.
291	Do	4 6 ·	Bill for certain articles purchased for the repairing the temporary shed in the Civil Dispensary.
293	Do	23 15 ·	Bill for constructing 6 iron stalls in the Market.
294	Do	19 6 ·	Bill for removing & rebuilding 15 stalls in the Market.
297	Do	6 6 ·	Bill for the value of certain articles purchased for the use of travellers bungalow.
303	Do	7 11 6	Contingent Bill for charges incurred for purchasing stationery articles
312	October	9 6 ·	Bill for charges incurred for removing & rebuilding paupers shed in the Civil Dispensary.
315	Do	48 - -	Bill for charges incurred for repairing lamp posts with iron-
316	Do	3 - -	Amount paid for repairing almirah of the Municipal Office-
333	Do	7 8 -	Bill for repairing trunk road choultry
	November	150 - -	The bill was drawn by the manager for the value of Ice machine & supported with a voucher (unconnected in the matter purely a [illegible] of Messrs. Arbuthnot & Co and was paid without proper stamps affixed)
		930 4 9	

		930 4 9	
401	December	15 10 ·	Charges incurred in repairing the furniture of the Municipal School
404	Do	16 8 ·	Bill for charges for repairing water Carts.
419	January 1880	5 7 6	Contingent Bill for Conservancy Carts
420	Do	1 6 6	Contingent bill for charges incurred for lighting
435	Do	11 4 ·	For rebuilding 20 temporary sheds in the Market.
439	Do	19 8 ·	For constructing two temporary latrines during the time of Mohorum
440	Do	6 10 ·	For repairing fire Engine
441	Do	3 · ·	Do Do Office Clock
447	Febry	50 · ·	For constructing scavenger's shed in the compound wall of the Ml. office
456	Do	6 7 8	Contingent charges of Conservancy Carts
457	Do	9 1 9	Do for lighting
445	Do	1818 13 9	This bill was drawn by the overseer & receipted by him for constructing 3 sheds in the market. Vouchers for Rs 972-2-0 only were produced
	Deduct	972 2 ·	
		846 11 9	
492	March	25 · -	Bill for charges incurred in repairing Cantonment road;-
494	Do	7 8 ·	For removing rot beams in the slaughter House.
496	Do	6 7 8	Contingent charges for Conservancy Carts.
		1960 15 7	

1107/27 31

504	March 1880	1960 15 7 6021 6	Bill drawn by the overseer for constructing market
505	Do	72 3 6	Out of the amount of Rs (451-4-6) drawn R379-1-0 were supported by vouchers.
509	Do	108 -	This bill was drawn by the overseer on account of replenishing the advance made to wadda Pitcheradu for constructing [illegible] toll gate.
510	Do	100 - -	Do for constructing a well in the Beef slaughtering house
511	Do	450 " -	The Bill was drawn by the overseer for constructing Beef slaughter house.
		3290 4 7	
"	Do	167 8 3	Signature of 36 servants of Conservancy Establishment were not taken in the acquittance roll for the amount of salaries paid to them
		3457 12 10	

(Sd) C. Appala Charlu
Auditor of Ml. Accounts

Cuddapah
31st July 180

President

D

Statement showing the number of boys in pial schools who have not paid their school fee during the year 1879-80

No.	Names of the Masters	February 1879	March	April	May	June	July	August	September	October	November	December	January 1880	February	Total
1	H. Sarasiah	10	7	5	5	4	4	2	4	1	4	6	"	1	53
2	H. Hussain and Abdul Azez	"	9	7	13	15	14	15	17	16	18	17	22	22	185
3	Arumiah	1	1	1	5	"	1	1	"	3	"	1	"	2	16
4	Chitambaram	6	3	3	1	2	"	2	2	"	"	"	"	"	19
5	S. Venkataramiah	"	"	1	1	1	1	1	1	1	1	1	"	"	9
6	G. Venkiah	"	"	4	5	9	"	"	"	9	8	17	4	10	66
7	C. Lasliah	5	"	1	11	3	6	5	4	4	7	4	11	5	66
8	Mohamed Akbar	9	7	13	17	19	20	22	24	26	30	31	38	31	287
		31	27	35	58	53	46	48	52	60	68	77	75	71	701

Cuddapah
31st July 1880
Despd 2nd August 1880

/True Copy/

President

/Signed/ C. Appalacharlu
Auditor of Municipal Accts.

Memo showing transactions of License tax during the year 1879-80

1101 / ~~24~~ 33

Particulars	Persons to be taxed		Amount
Amount to be taxed as per list of the President prepared under section 10 of the License Act No II of 1878 for publication in the District Gazette	474		5472 " "
P[illegible] to show in the above	8		59 " "
	482		5511 " "
Deduct			
Persons not licensed under the act as per reason stated in para 15 of my letter dated 31st July 1880	36		447 " "
	446		5064 " "
Deduct amount reduced, by transferring from one class to another			250 " "
Net amount collected			4814 " "
Amount remitted to the Government Treasury on 3 occasions		3106 " "	
Amount refunded to certain individuals as per order of the Vice President		945 " "	4051 " "
Balance on hand on the 31st March 1880			763 " "

This balance appears to have been subsequently remitted to the Treasury.

(Signed) C. Appalacharlu
Auditor of Municipal Accounts

Cuddapah
31st July 1880

(True copy)

President

Memo showing the remuneration &c received from the Treasury during the year 1879-80

Particulars	Amount	Total
Balance in hand on the 1st April 1879 on account of remuneration of License tax collections for 1878-79	" " "	226 6 "
Add		
Amount received from Government Treasury on account of fines &ca	237 " "	
Do received from Do being the difference of remuneration between 5 and 10 per cent on collections of License tax	202 10 10	439 10 10
Total		666 " 10
Deduct		
Amount credited to Municipal Fund on account of fines	237 " "	
Do Do on account of Charges incurred for Contingencies &ca	27 7 7	
Amount disbursed to subordinates of the Municipality as per list of the Vice President	277 " "	541 7 7
		124 9 3
Amount credited to Municipal Fund on the 5 September 1879		124 9 3

Cuddapah
31st July 1880
Desp'd 2d August 1880

(Signed) C. Appalacharlu
Auditor of Municipal Accounts

(True copy)

President

Enclosure No 4.

Memorandum of enclosures to letter No 412 dated 11th October 1880 to the Chief Secretary to Government.

1107/3035

1. Vice Presidents Report with an extract from the Proceedings of the Municipal Commissioners of Cuddapah Town of 17th July 18

1. File of Annual statements.

1. Annual report of the Civil Dispensary

1. Auditor's report with its five enclosures.

President
Municipal Comm.

1878-79 - Vide para 2 of Government Order No 2131 dated 7th November 1879. The closing balance

6245 3
5625 9
619 4

To S. J. McCarthy Esquire
President Municipal Commission
Cuddapah

Respected Sir,

In obedience to your instructions contained in your letter No. 130 dated 11th June last, to the address of the Deputy Collect in charge of the Treasury, I respectfully beg to bring to your notice that I commenced auditing the accounts of the Municipality of Cuddapah Town for the year 1879-80 on the 15th June, and closed the same on the 24th July, the result of which is as follows.

1195 6
955 9
239

2. The year under report commenced with an opening balance of Rs 955-9-3, while the receipts under several heads during the year amounted to Rs 62453-4-10, making in all Rs 63408-14-1, to be accounted for. The expenditure during the year was Rs 61325-7-6 which left a closing balance of Rs 2083-6-7. The opening balance of the Collector's Treasury account, and that of the Municipality differ by Rs 130-3-6, which has already been explained in the annual report of the Municipality for 1878-79 - Vide para 2 of Government Order No. 2131 dated 7th November 1879. The closing balance

Municipality amounted to Rs 2083-6-7, which differs from the balance at the Government Treasury by Rs 1058-9-6. This difference is due to the sum of Rs 1058-9-6 having been retained by the Municipality in their hands on the 31st March 1880 without being remitted to the Huzr Treasury.

3. I beg to enclose herewith 3 statements marked A B C as commented below.

The Statement A shows the various items amounting to R 2-11-3 which were not credited to the Municipal Fund in the Cash book, the same will have now to be recovered from the parties concerned, and credited to Municipal Fund. I am not in a position to say whether this money was actually misappropriated or, was not credited to accounts through carelessness of the Municipal Servants.

The Statement B shows several overpayments amounting to Rs 29-1-6, made to different parties, which, I think, is the result of want of necessary precautions on the part of the Municipal Establishment in calculating the salaries &c of certain parties. This amount will have now to be recovered from the parties concerned, and credited to Municipal Fund.

The Statement C represents the amounts of certain bills drawn, and receipted by the Manager

and Overseer themselves, amounting to Rs 3290-4-7, for which no vouchers of the parties to whom the money was disbursed are forthcoming. Neither there is any authority to show that such a procedure was legal.

1 Contractor of Toll gates	1000
1 Do of Market	280
	1280
1 Contractor for supplying articles to Civil Dispensary	50
1 Do Do carts for conservancy	50
	100
	1380.

4. The marginally noted amounts are said to have been deposited by certain contractors, as security for the fulfilment of their contract. For the first two items the usual contract bonds with necessary conditions were executed by the Contractors, but for the remaining two items no bonds were taken, nor there is any account to show that such sums were deposited by them. The monthly instalments to be paid by the 1st and 2d contractors are Rupees 650 and 280 respectively payable on the 15th and 8th of each month. It does not appear that any steps were taken for realizing the instalments on the dates they fell due. In the month of May 1879 the whole security money thus deposited was credited to Municipal Fund, and appropriated for Municipal purposes. Again in the month of March 1880, the security money of the 1st two contractors was transferred to their personal credit on account of their dues and the other two amounts were refunded to the parties concerned. Even then, there still remained an outstanding balance of Rs 300 and 100 respectively against to both 1st and 2d

contractors at the end of the official year. I hear that the balance was collected during the current official year.

5. The Vice President, on a reference made by a pial School Master, issued an order No 245 on the 13th March 1879, prohibiting the admission of boys in the pial school without payment of fees, whereas it is clear from my investigation, that no fees were actually collected from 701 boys during the last year as described in the enclosed statement D for which no reasons are assigned. As no account was kept in the Municipal Office showing the rates at which the fees are to be collected from the boys reading in the pial schools, with reference to their class, I was obliged to calculate at the lowest rate of Annas two per boy in the case of those from whom the fees were not collected. At this lowest rate the sum thus omitted amounts to Rs 87-10-..

6. A sum of Rs 107-5-9 was actually drawn separately on 9 bills in the years 1877-78-79 on account of compensation for land taken up for Municipality and kept under deposit (in the Cash Chest of the Municipality) without payment to the parties concerned. Out of this amount Rs 1-8- and Rs 30-.. were paid to the individuals concerned on the 6th June 1879 and 7th January 1880 respectively and Rs 75-15-9 were recredited to Municipal Fund on the 10th

January last, instead of Rs 75-13-9 which was the actual balance that remained out of the original amount drawn. The Manager says, that this excess sum of Annas 2 in question was paid from his pocket in consequence of an oversight. The Manager could produce no authority for drawing and retaining the amount in deposit for a period of 3 years and for recrediting the amount again to the accounts. No prompt steps appear to have been taken for paying the sums to the parties concerned then and there. It is, I believe, very irregular to draw the money on bills without real necessity, and without issuing notices to the parties for their appearance.

7. There is no record in the Municipal office to show the time from which the buildings of 8 pial schools were engaged on hire. An order was issued on the 3d December 1878 to the effect that separate buildings should be hired for the schools, whereas the house rent was drawn by Mr Johnston from 1st December 1878 as parti larized in the margin. It appears from the Overseer's diary dated 16th December 187 that he settled house rent regarding only two schools to be established, one at ddebazaar and another at Veerasamy Naudy.

House rent of 6 pial schools at Rs ½ per mensem from 1st December 1878 to 30th April 1879	Rs 15
Do of one school for 2 months at Do. Particular months are known –	1
1. Do at Do from 1st December 1878 to 31st May 1879	3
	19

8. The outstanding balance of house tax at the end of 1878-79 was Rs 775 of which a sum of Rs 2353-1-0 was collected during the year under report leaving a

balance of Rs 421-15-- which appear to have been written off the accounts under the following reasons.

62-5--	on account of reduction of rates by Commissioners on appeals.
359-10--	Vacant houses &c
421-15--	

As regards the 2nd item no sanction was obtained from the Commissioners to write off the same from the accounts. The bill Collectors have simply presented 3 lists showing the number of houses vacant and the amount irrecoverable. The lists do not show the period during which the houses had been vacant, and reasons as to why the sum is irrecoverable; the lists were neither initialled by any officer nor any order was passed upon them. The provisions of Section 50 of the Municipal Act were not enforced in respect of vacant houses.

9. Out of the demand of Trade Tax of Rs 5475-8-- imposed for the year under report, a sum of Rs 2702 was collected during the year, and a sum of Rs 1033-.-. was remitted on appeal, leaving a balance of Rs 1741-8-- uncollected on the 31st March 1880.

10. On examination of the Trade and House tax deposit registers, I found each of these repayments sanctioned by the Commissioners were not receipted by the parties who have actually received the money, either in the books themselves or by separate vouchers. I therefore feel doubt whether the refunds in question have properly reached the parties concerned. In one case in which a sum of Rs 25-.-. was paid, no adhesive stamp was affixed to the receipt.

11. A sum of Rs 2004 being the amount collected on account of house tax was placed at first under deposit (in the cash chest) under Section 86 of Act No III of 1871, pending the result of appeal preferred by the parties. Whilst the appeals are still unsettled, the amount placed under deposit was at the end of the year credited to Municipal Fund without any authority on the subject being obtained from the Commissioners.

12. An advance of Rs 10 was allowed to the Manager by the Vice President to meet the charges on account of batta to mothers of vaccinated children. This amount was replenished in the month of March 1880 by a simple bill drawn by the Manager himself unsupported with vouchers. The Manager states that the amount of advance is usually kept in his charge, and paid now and then as required to the Vaccinator, but no account showing particulars of disbursement with initials of the

Vaccinator for each amount received is kept by him.

13. A large sum of Rs 3150 was advanced to the Municipal Overseer on 5 occasions during the year, as noted in the margin. He seems to have spent the money on works &ca executed under his own supervision as he thought proper, and adjusted the same at the close of the year by presenting bills drawn and receipted by himself. A few of these bills were only supported by nominal rolls, and not the others of which particulars are given in Statement C. I believe, it is highly improper to allow such large sums to be advanced to the Overseer for works executed under his own supervision which ought to have been executed under contract system.

	Market			Traveller's Bungalow			Beef Slaughter house		
April	200	-	-	100	-	-	-	-	-
October	1500	-	-	-	-	-	-	-	-
January 1880	-	-	-	-	-	-	200	-	-
February	400	-	-	-	-	-	250	-	-
March	500	-	-	-	-	-	-	-	-
	2600	-	-	100	-	-	450	-	-

14. A fixed allowance of Rs 5 for contingent charges is allowed monthly to the Municipal School under an oral order of the Vice President without requiring details for expenditure. The unexpended portion of the amount is not refunded nor any account submitted on the subject. I request therefore that this practice should at once be prohibited.

15. No proper registers are maintained regarding License Tax. Only a printed copy of the Gazette notice showing the persons taxed during the year is kept in the Office and the charges have been sum noted on it by the Manager in pencil of them entered in the list. No Licenses were granted fi 36 individuals amounting to Rs 47-..-.. The Manager says that no licenses were granted them on account of deaths &ca during the year under report. No written information is available on the subject. A memo marked E showing the transactions of License Tax is herein enclosed.

Issued to the Reg Rule

1107
40

16. Of the amount of Rs 427-..-.. received from the Government Treasury on account of remuneration at 10 per cent on account of License Tax collection for the year 1878-79, a sum of Rs 277-..-.. was distributed among the several servants of the Municipality as per order of the Vice President and the remaining sum was credited to Municipality. No authority under which a portion of the remuneration was paid to several servants of the Municipality is forthcoming. A memo showing the receipt and charges of remuneration is shown on the back of the enclosure E.

17. The provisions of Section 30 of the Court fees Act regarding the punching out the figure head of Court-fees Stamps affixed to several appeal petitions presented to the Municipal Commissioners have been entirely disobeyed.

18. The Contingent bills of Civil Dispensary

d Por house were usually drawn by the Zillah Surgeon but the bills were receipted by separate individuals which ought not have been done without the authority of the drawer of the bills.

19. The License Tax collections realized from 24th to 30th March 180 amounting to Rs 734 were brought to the credit of Municipal Fund on the 31st March 1880. It does not appear from the accounts where was this money kept during the interval.

20. An advance of Rs 20 was allowed on the 1st April 1879 to Municipal Overseer to meet the charge on account of contingent of Conservancy Carts. This amount was replenished at the end of March 1880 by means of refunding the amount in cash. No account showing the particulars of the amount expended during the year was kept by him.

21. No sanction was accorded either by the President or Commissioner at a meeting under Section 22 of Act III of 1871 for the entertainment of the servants marginally noted.

1. Temporary maisty in the Dispensary on Rs 15 - -
1. Maisty in the market on Rs
1. License Tax clerk on Rs 10 - -

22. I respectfully beg to bring the following suggestions to your kind notice with a request that they may be adopted if they meet with your approval.

(a) There is no register or account at present showing the fees collected on account of erection of temporary pendals at the time of celebration of marriage &c. There being certain classes under which the fee is to be levied from the applicant I suggest that a register should be opened showing the fees collected under this head.

(b). There are 3 registers showing the fees levied for granting licenses to vehicles, carts, and animals which contain no signature or initial of the officer to the effect that the money actually collected in each case. I beg to point out that a column may be opened for this purpose and initial opposite to each entry at the time of granting out licenses obtained.

(c). There are at present two cash books, one in English kept by the Manager and another in Telugu kept by the Gumastah. The latter may be discontinued as it is perfectly useless. Telugu copies of house tax and trade tax registers may also be discontinued.

(d) The particulars of the bills to which each item is posted in the ledger should be shown in the cash book which is not the case at present. A lump sum is only shown in the cash book.

(e) A column showing the date of payment should be opened in the acquittance roll of salaries &c. If not it wd be difficult to find out as to when the a[illegible]unt was disbursed after the same was drawn from the Treasury.

(f) The authority under whi[illegible] each bill is prepared for the payment of t[illegible] amount should be noted on the head of ea[illegible] bill so that it may be easy to find [illegible]t whether it was authorized or unauthoriz[illegible]

(g) Several salary and cont[illegible]gent bills were not signed by the Vice Presi[illegible]ent, but only stamped with his signature sea[illegible]. This practice appears to be objectionable and leads to mischievous consequences.

(h) Subvouchers and nomin[illegible] rolls produced in support of the bills for Public Works contain no date of presentation consequently doubts will arise whether these vouchers were actually produced at the time of payment or not. I therefore request that this omission may be rectified hereafter.

(i) Several bills on Public Works were not certified by the Commissioner or Commissioners to the effect that the works were properly executed. The rule on the subject seems to have not been generally obeyed.

1107/4
42

(j) The regist[illegible] kep[illegible] at present for the collection of trade tax includes the collection both for the current as well as for succeeding years without distinction. This procedure is productive of grea[illegible] confusion to find out the total amount appertaining to each particular year. I request therefore that all outstanding items at the end of the year be brought down to a separate register where the subsequent collections sho[illegible] be exhibited.

1107/42

23. In conclusion I beg to submit my claim for an enhanced fee for Auditing the accounts as similar fees were sanctioned to auditors in the previous years. The amount of receipts and disbursements which I audited during the year under report were nearly double the amounts audited by them, to whom the enhanced fee was sanctioned of which particulars are given in the margin. Further

Years	Amount audited. Receipts.	Charges.	Remuneration sanctioned
1868-69	33324	31270	100
1870-71	26671	26067	100
1869-70	28528	27994	100
1876-77	28007	26057	100

I had to deal with a few more additional registers and accounts newly introduced in the year in which the auditors who were allowed an enhanced remuneration, had not to do when they audited the accounts. Under the Government Order No 820 dated 11th July 1867 it is in the gift of th[illegible] President to sanction a remuneration not [illegible]xceeding Rs 150 a year to an Auditor he may app[illegible]int to audit the accounts. In consideration of [illegible] additional work thrown upon me and the difficulty which I have experienced in tracing the errors in the accounts, I humbly beg to submit my claim for an enhanced remuneration which I trust, will meet with your honor's approval.

I beg to remain &c.

Cuddapah
2d August 1880 } Signed) S. Appalacharlu
Auditor of Municipal Accounts.

(True Copy)

President

1107/59
10

No 412.
Municipal Commissioners' Office
Cuddapah 11th October 1880.

From

The President
Municipal Commission
Cuddapah

To

The Chief Secretary to Government
Public Department
Fort St. George.

Sir,

I have the honor to forward the enclosed report on the working of the Cuddapah Municipality during the year 1879-80, with papers connected therewith, as per accompanying statement.

2. The auditor in his report has brought to notice many serious irregularities in the way of doing business on the part of the Municipal servants, more especially the Manager and Overseer. The state of things which he describes must, I conceive, be due, in a great measure, to incomplete supervision on the part of the late Vice President Mr. A. G. Johnston, who held the post from the end of 1878 until the beginning of April last; or, which is perhaps more likely, to his unacquaintance with the mode of working a Municipality and of directing his subordinates. I have no wish to condemn Mr. Johnston unheard, as he may perhaps be able to give some explanation. At all events whatever measure of blame may attach to him, the

fact is clear that grave irregularities have been committed. I cannot deny that I am myself to some extent answerable for this state of things, as I ought perhaps to have looked more closely into the working of the office; but, in the first place, it never occurred to me that the management was so inefficient; and, in the second, I had so much besides to attend to that I could only spare very little time for any close supervision of Municipal matters. I was away from Cuddapah a good deal in the months of February and March and almost the whole of April and May on account of Jamabundi.

It was only in the month of June, after my return, that from one or two things which came to light, I was led to suspect that business was not conducted as it should be. On the 3rd July last I deputed the Temporary Deputy Collector, R. Vencata Rungarow to make a searching examination of the Municipal office and to report on the state of it. He went into the matter very thoroughly and examined the accounts &c for a period of 3 years previously. In his report dated the 7th August last, he brought to notice many irregularities which he had discovered (which were in fact much the same as those described by the Auditor). There was nothing to show that any frauds or defalcations were committed but simply that a very lax and irregular system had been followed for some time (though it must be admitted that such a system opened the door to fraud.)

3. I need only mention 2 instances to show how things have been done in the

Municipal

Municipal office. Out of a sum of Rs 429- being remuneration for collecting the License Tax for 1878. Rs 152-4-10 only were credited to the Municipal Funds. The rest Rs 277 was ordered by the Vice President to be distributed amongst the Municipal Servants! This I have since ordered to be recovered from them by monthly stoppages from their salaries. Again a large number of appeals against House Tax were preferred before the end of 1879-80 - in all some 326, nearly two-thirds of which were lodged in the months of January and February last. Mr Johnston left the station in the beginning of April last, without having heard any of them. The amounts were credited to the Municipal Funds at the close of the year. I wrote to Mr Johnston in the month of July last for an explanation on this point, but I have not received any reply from him. It is possible of course that my letter may have miscarried.

1107/84

4. I regret very much having now to send such an unsatisfactory report as this. I can only say, however, that since discovering how matters stood I have done all I could to remedy them. I have given a good deal of attention since I came back here in the end of May last to the working of the Municipality and have drawn up a stringent set of rules for the guidance of Municipal Officers. Business is now, and has been for some time, I believe carried on in a regular manner, and no efforts of mine shall be spared in seeing that regularity of procedure is maintained in future.

5. I have just ordered the dismissal of the Manager and the Overseer, and this will

take effect as soon as they can be replaced by
mpetent hands. Explanation has been
taken from the Manager on the several points
eferred to in the Auditor's report but the ex-
planation which he gives is far from satis-
factory. A copy of his explanation as also a
copy of the Deputy Collector's report, will be
submitted separately.

6. I regret very much the delay that
has occurred in the submission of this
report which is in a great measure owing
to the fact that there were so many things
to look into.

I have the honor to be
Sir
Your most obedt. Servt.

President
Municipal Commission

388

Annual concise report of the Civil Dis-
pensary Cuddapah for the Official Year
1879-80.

1107/443

1st. Seaso

The Year under report has been comparatively of a healthy one. The rainfall during the monsoons has been, on the whole, very fair and the Ryots have harvested a tolerably good crop of rice and cholum: but raggy is said to have failed completely. The prices of grain and other articles of food are about the same as last year, though large quantities of rice and other grains have been exported by Rail to Raichoor, Sholapur, and other places.

2 Health

The health of the people of the District has been comparatively good. Intermittent fever prevailed to a considerable extent during the rainy and cold seasons.

3 Cholera

No cholera or other epidemic disease prevailed during the year.

4 Principal diseases

Prin

Principal classes of diseases which prevailed during the year, were Intermittent fever, Ulcer, Ophthalmia, Rheumatism, Diarrhoea, Dysentery, Venereal and chest affections.

5 The dispensary continues to be well attended and appreciated by all classes of people.

6 The total number of cases treated during the period under consideration has been 14,075 of which 751 were Inpatients and 13,324 out patients, showing a decrease of 1042, Inpatients and an increase of 3448, Out patients over the preceeding year.

751
1042
1793

13324
3448
9876

7 During the past Official year 17 Capital and 7 minor operations have been performed as per annexed list.

8 The Institution is under the direct management of the Municipality, supported and maintained partly by the Municipality and partly by the Local Fund Board supplemented by the Interest of the Invested Capital.

The receipts and disbursements during the year are shown in the accompanying Financial statement.

9 The building in which the Dispensary is located is an old mud structure, the property of the Municipal Commissioners. A new dispensary is in course of construction, which I hope will be finished in the course of the current Official year.

1107
42
94

(Signed) M. Iyasawmy
Zillah Surgeon.

Cuddapah
1st April 1880

(True Copy)
M. Iyasawmy
Zillah Surgeon

(True Copy)

President.

3

Enclosure No 3.

In Fnl 2689/80

588

1107/146

4-5

Annual Report of the Cuddapah Municipality for the year 1879-80.

Receipts. Rates and Taxes. The income under this head was estimated at Rs 25383-„-„ but the actual collections made were Rupees 22580-„-„. House rates were estimated at Rupees 9900, the assessment made was Rs 10275-13-„ and the collections Rs 7985-8-„, leaving a balance of Rs 2290-5-„ uncollected at the close of the year, of which sum Rs 1778-9-„ have been recovered in 1880-81. Land rates were estimated at Rs 1868-„-„ and the assessment made was Rs 1706-15-„. No collections were made during the year. The Commissioners have subsequently found that the data upon which the assessment was made to be incorrect and reduced the same to Rupees 752-10-„. Of this amount Rs 639-4-„ have since been collected. An extract from the Proceedings of the Municipal Commissioners on the subject is herewith enclosed. The Tax on Arts was estimated at Rs 4000-„-„, the assessment made was Rs 5475-8-„ and the collections Rs 2702-„-„. A sum of Rs 1033-„-„ was remitted on appeal and there was a balance of Rs 1740-8-„ at the close of the year, of which Rs 1219-„-„ was collected during the current year. The tax on Vehicles was Rs 247-8-„ and in excess of the estimate by Rs 12-8-„. The tax on Animals and Registration of Carts was Rs 932-8-„ and Rs 850-„-„ against estimates of Rs 800-„-„ and Rs 750-„-„ respectively. The collection of Tolls was estimated at Rs 8000-„-„ but the contract was let out for Rs 7800-„-„ of which Rs 7500-„-„ was collected during the year and Rs 300-„-„ during the months of April and May following. The estimate for Licenses under

Section 138 was Rs 5-"-" and the collection Rs 9.8.".

2. __License Tax.__ This was estimated at Rupees 4000-"-". The return furnished to the Collector according to Section 21 of Act III of 1878 amounted to Rs 5452-"-", 8 persons not mentioned in the list have applied for Licenses under Section 11 of the Act paying Rs 59-"-" and the aggregate demand was therefore Rs 5511-"-" of which Rupees 477-"-" were left uncollected, as some of the persons mentioned in the list have died, some have left the Town and some have ceased to exercise any trade &c. A reduction of Rs 250-"-" was effected by transferring from one class to another. The net amount collected was Rs 4814-"-". No fines were levied during the year.

3. __Surplus Pound Fund.__ The amount received from the Town Magistrate amounted to Rs 270.4.3.

4. The Local Fund Board Cuddapah Circle have contributed a sum of Rs 8350-"-" for the following purposes. Civil Dispensary, maintenance Rs 1600-"-", construction Rs 5000-"-", Travellers' Bungalow Rs 1500-"-" and Poor house Rs 250-"-". The estimate under this head was Rs 1850-"-".

5. __Fines and Fees__ were estimated at Rs 300-"-", but the collection made was Rs 389.4.". The Town Magistrate has remitted a sum of Rs 370-"-" on account of fines levied under Section 17 of Act III of 1871 and Bye Laws and the amount realized under Schedule A, was Rs 19.4.".

6. Fees collected in the Municipal School amounted to Rs 674-8-" against an estimate of Rs 500-"-". The fees are charged at the following rates, 2nd A and B classes, Annas 12, 1st A and B classes, Annas 8, and Preparatory A and B classes, Annas 4. The moiety of School fees received from the Rial School masters was Rs 162.3.6 and half of the Results Grants received from them was Rs 75-"-". The boys in the Rial Schools were charged at the rate of Annas 4 per [illegible]2. and the children of the poor were taught free. No fixed rules were established for the collection of fees in the Rial schools and the Commissioners have not paid any thing towards the fees of any of the boys. Almost all the boys who were not charged were those who were attending the respective schools before the schools were taken up by the Municipality.

7. The rent from Market was estimated at Rs 3000 per year but it was sold for Rs 3360-"-", and Rs 3260-"-" were collected during the year, leaving a balance of Rs 100-"-" which was recovered from the Contractor in the month of April 1880. Fees collected in the Slaughter house which was under the management of the Commissioners, though estimated at Rs 300-"-" amounted to Rs 406.10.". The collections in the Cart stands, which were also kept under the supervision of the Commissioners, were Rs 289.14.". This and the receipts from the sale of manure Rs 288-"-" exceeded the estimate by Rs 77.14.". The Receipts from Travellers' Bungalow were Rs 418.4.".

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8. __Payments for Municipal Services to private parties__ were Rs 156.8.10. This item includes the balance of remuneration money received for collecting License tax in 1878 amounting to Rs 124-9-3; Rs 27.7.7, being the amount received for payment made from the Municipal Fund for printing Licenses and Rs 4.8." received on account of a street lamp broken.

9. __Hospitals.__ The subscription received during the year was Rs 307.8.", Sale of medicines amounted to Rs 31.15.4. Interest on Promissory Notes was Rs 1211-"-". Amount appropriated from the funded capital for the construction of the new Civil Dispensary was Rs 10000-"-". Fines received from the servants of the Civil Dispensary were Rs 2.14." and the Sale of dried trees in the Hospital compound brought in Rs 18.8.".

Sale

10. Sale of Sweepings yielded Rs 388-8-" of which manure in Cartstands fetched Rs 288-"-", Street sweepings Rs 74-"-" and manure in Slaughter house Rs 26-"-". Street sweepings, for the most part, have been used for filling up another large ditch on the northern outskirts of the Town. Dried avenue trees were sold for Rs 47-14-" Miscellaneous receipts were Rs 312.15.9, which include the following items, viz: Fines for non-payment of License tax for 1878 received from the Treasury, Rs 237-"-" and Bill balances credited to Municipal Funds, Rs 75-15-9.

11. Advances recovered amounted to Rupees 7155-"-"

12. The opening balance was Rs 955.9.3.

13. Expenditure. New Works. Communications. Rs 287-"-2 were spent upon this. The estimate was Rs 40-"-" A new road from Ramakistna Moodelly Street (which was undertaken during the past year) was finished during the year under report at an expense of Rs 89.9.". A tunnel was constructed at a cost of Rs 157.1.2. On other petty works a sum of Rs 40.6." was spent. Buildings. Market. Out of an estimate of Rs 3500-"-" Rs 3065-"-9, were spent; 3 rows of tiled sheds are now completed. Travellers Bungalow. The balance Rs 1000 was paid in this year out of the Local Fund contribution. Rupees 276-"-" were paid for constructing latrines for which materials were collected during the last official year. Rupees 10464-15-6 were spent upon the construction of the new Civil Dispensary out of an estimate of Rs 21990-"-". Beef Slaughter house cost Rs 1018.12.8. It was found necessary to construct a Tollgate shed on the Sidhout road and Rupees 105-"-" were expended upon that work. A thatched shed, at a cost of Rupees 50-"-" was constructed in the Municipal office compound for keeping the Fire Engine and other implements for quenching fire and also for the accommodation of the Scavengers who watch there at nights. At the requisition of the Executive Engineer a further sum of Rs 16-"-" was paid to him for the construction of the Jail drain. The Commissioners paid in all Rs 750-"-", as the Municipal share sanctioned by Government for constructing the above drain. Though the Department of Public Works have been repeatedly requested to complete the work, it is still unfinished. The sewage water from the Jail, therefore, actually falls into the Booga channel and thereby pollutes the water which is used by a large number of people both for bathing and drinking.

14. Repairs. Communications. The estimate was Rs 2500-"-" and the expenditure amounted to Rs 2418.1.9. The undermentioned roads were repaired during the year and [illegible] miles of road lines were maintained:

1. Railway & Cantonment roads, 3 miles ... Rs 1092.6.6
2. Bellary road, 1 mile and 2 furlongs ... 475.11.6
3. Madras road, 5 furlongs ... 187.15."
4. Sidhout road, 3 furlongs ... 378."."
5. Yerramukkapally road, 2 furlongs ... 42.1.6
6. Dhobyghaut road, 1 mile ... 85.10.6
7. Patha Cuddapah road, 1 mile & 3 furlongs ... 56.15.8
8. Goontha bazaar road, 1 mile ... 26.3."
9. Ajaundy road, 2 furlongs ... 29.8.6
10. Gaddibazaar road, 4 furlongs ... 46.9."
11. Ahmed Saib Street 1 furlong ... 23.1."
12. Yadalla Vencatachellum Street, 5 furlongs ... 30.2."
13. Jackeer Saib Street, 2 furlongs ... 16."."
14. Bommineady, 2 furlongs ... 6.12."
15. Bahadur Khan Musjid Street, 3 furlongs ... 68.10."
16. Ammavary Salay Street, 2 furlongs ... 17.7."

Buildings. Rupees 508.11.10 were spent against an estimate of Rupees 1200-"-". Repairs of latrines cost Rs 12-11-", Tollgates Rs 31.11.3, Sheds in Cart stands Rs 24-8-., Civil Dispensary Rs 62-.-4 and Slaughter house Rs 7-8-.. Rupees 223-5-3 for Travellers' Bungalow and Rupees 140-.-. for temporary Sheds in the Market were expended. Repairs to side drains were executed at an expense of Rs 68-10-.-

15. Education. Municipal School. The estimate was Rs 1274-.-. and the expenditure Rs 1257-12-11. The strength of the School has increased. The number of pupils on the 31st March 1880 was 141, against 101 at the end of the last official year. The Inspector of Schools 2nd Division has examined the School on the 13th September 1879 and his report on the state and progress of the School has been very favourable. The Deputy Inspector of Schools, Cuddapah Circle, in his annual report for the official year 1879-80 writes favourably of the Municipal School. but of 36 boys who appeared for the Lower Primary examination 30 have obtained certificates. 16 boys were sent from the Municipal school for the Upper Primary examination but all of them have failed. Only one school was examined during the year for Results Grants and received Rs 38-10-.. 8 Schools were maintained by the Municipality on the combined system. The masters got fixed salaries amounting to Rs 672-.-. The Results Grants they earned were Rs 50-.-. and Rs 58-8-. were given for house rent &c. The Deputy Inspector of Schools has reported very unfavourably upon these schools. He says that all these teachers have turned idle and produced worse results than before. At the same time he suggested that these schools should be placed under Results System as before. Fixed salaries for these pial schools were stopped from 1st August 1880. Rupees 70-.-. were paid to the Local Fund Board for inspection and

and the [illegible] school house cost [illegible] 120-.-

16. Hospitals. The estimate under this head was Rs 417-.-. and the expenditure Rupees 9012-.-9. A waterman on Rs 6-.-. per mensem was added t[illegible] the establishment and the barber and [illegible]shorman were paid a fixed salary of R[illegible]nd 4 respectively. An Eurasian Nurse wa[illegible]ointed since 15th July 1879 on a salary o[illegible] 30-.-. a month, and house accomm[illegible]on, which costs Rs 10-.-. per mensem. [illegible] charges for treating famine patients, h[illegible]to borne by Government, ceased after 31st [illegible]st 1879. The patients who were under trea[illegible] 10t in the famine hospital, were, therefore, transferred to this institution, thereby en[illegible]ing the expenditure on account of diet of p[illegible]ts and Sundries and Contingencies. A sum of Rs [illegible]-.-2 was paid as discount for changing the [illegible]missory Notes for Rs 10,000 into Cash. Payment was made for Medicines supplied in 187[illegible]. The cost of Medicines supplied in 1879 was [illegible]t paid during the year for want of funds.

17. Rupees 36-.-. were paid into the District Treasury on account of Contribution to Medical College.

18. Vaccination. A first class [illegible] pr[illegible] was provid[illegible] for, but for the 9 months of the year the w[illegible] was performed by a 2nd class vaccinato[illegible]. He was found incompetent and his ser[illegible]ces were dispensed with from the month of Fe[illegible]uary 1880. The town was without a vaccinator from that time up to 15th March 1880. Rupees 10-.-. were expended for batta paid to mothers of children brought for vaccination. Rupees 7-.-. were contributed to the Local Fund Board, Cuddapah Circle for supervision.

Registration

19. Registration of Births and De[illegible] Rupees 197-0-0 were estimated for and the expenditure amounted to Rs 181-6-0. The Registrar were paid Rs 109-6-0 and the salary of the peon was Rs 72-0-0

20. Conservancy. The establishment cost Rupees 2804-8-5 against an estimate of Rs 2664-0-0 Six female scavengers were provided for in the estimates but to keep the 42 latrines in the Town clean, this number was found insufficient and since November 1879 ten more scavengers on Rs 4-0-0 per mensem were entertained. The maintenance of Conservancy carts which was estimated at Rs 15-0-0 per cart was given on Contract for Rs 8-8-0. Rupees 41-8-0 were paid for six Rubbish and three night soil carts made in Madras. Cleaning of Tanks and wells cost Rs 164-1-1. Carting and to latrines exceeded the estimate by Rs 4-0-0. Digging trenches for depositing night soil and Sanitary Works fell short of the estimate. Rupees 5-6-8 were spent upon Contingencies for Conservancy Carts.

21. Miscellaneous Municipal Purposes. Lighting. The expenditure was Rs 249-15-0. The purchase of 24 Sibber's lamps which amounted to Rs 172-12-0 exceeded the estimate. These lamps were lighted throughout the main road from the Railway Station up to the centre of the Town. Kerosine oil was also supplied to the Civil Dispensary as well as to the Police Head Station. Slaughter house Establishment, the estimate was Rs 264-0-0 and the expenditure Rs 263-12-0. Contingencies have exceeded the estimate. Since August 1879 the Municipal seal was affixed to the four legs of the animals slaughtered instead of to one as before. Market 2 peons were estimated for, but it was afterwards found necessary to entertain a sweeper in order

to

to keep the place clean. A Gomastah also was appointed since September 1879 on a salary of Rs 10-0-0 per mensem in order to regulate the bazaars and to preserve order in the market. Poor house. The diets of patients alone exceeded the estimate. The inmates have largely increased on account of the abolition of the Relief Camps throughout the District. Travellers' Bungalow. A maty on Rs 7-0-0 and a waterman on Rs 5-0-0 were first entertained. Since October the services of the waterman were dispensed with as being unnecessary. The Bungalow was supplied with furniture &c at a cost of Rs 338-15-8. The management of the 2 Cart stands within the Town having been retained by the Commissioners during the year, an establishment, at a cost of Rs 249-10-11, was maintained. Police. Rs 2575-0-0 were estimated for this purpose but for want of funds no payment was made in 1879-80, and the actual cost of the establishment Rs 2716-6-2 was, therefore, remitted to the Treasury during the current year. License Tax. out of a collection of Rs 4814-0-0, Rs 949-0-0 were refunded on hearing of objection petitions, Rs 3106-0-0 were paid into the District Treasury during the year and Rs 759-0-0 on the 3d April 1880. Carriage and Cart tax cost Rs 29-3-6 or Rs 4-3-6 over the estimate. Rupees 24-0-0 were spent for Tom Toms. Killing stray dogs cost Rs 38-12-0 against an estimate of Rs 60-0-0 Rupees 32-6-0 were expended for Quenching fire and the estimate was Rs 50-0-0. The expenditure under "Miscellaneous" in grant IV amounted to Rs 247-12-7; Rs 115-12-6 were paid to persons for burying dead bodies in the Civil Dispensary, Rs 34-2-0 were paid for repainting Street Boards, Rs 50-0-0 were paid as gratuity to the native nurse attached to the Civil Dispensary and other Miscellaneous Expenditure cost Rs 49-15-1.

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22. Supervision and Management. Office Establishment cost Rs 2116-11-10 and Contingencies

-gencies Rs 58.12.. against estimates of the former Rs 2136-..-.. and the latter Rs 100-..-.. The establishment for collection cost Rs 409.3.5 which exceeded the estimate. A bill collector for collecting the License Tax and another for the collection of Land Tax were entertained. Stationery. Rs 155-10-9 were spent upon this. There is a sufficient supply in hand at present and it will not be necessary to purchase more during the current year. The auditor received Rs 50-..-.. The charges for printing were Rs 165-3-.. Miscellaneous, such as purchase of Chairs Rs 28-..-.. an Almirah Rs 20-..-.. and other sundry expenditure cost Rs 74-4-6.

23. Advances Recoverable amounted to Rupees 10155-..-.. This sum was paid to the Contractors for works which they have agreed to execute. Rupees 7155-..-.. were recovered from the parties concerned as shewn in Statement I and there remained a balance of Rs 3000-..-.. paid to the Contractor of the Civil Dispensary unadjusted at the close of the year.

24 There were altogether Rs 2178.1.1. refunded during the year under review. Rupees 38.7.. were refunded to the Superintendent of Police, being 75 per centum of the Municipal tax collected on Police buildings agreeably to para 4 of Act VI of 1878. Rupees 1041-8-.. were paid on account of tax on trades collected in 1878.79. Rupees 135.2.1. were remitted [to the Treasury for being credited to Government experimental farms. A refund of Rs 18-..-.. was made to a party who was fined by the Town Magistrate for not taking out a license for his carriage which amount was ordered to be paid to him by the appellate authority.

25. The closing balance was Rs 2083-6-7.

26. Deposits. There stood a balance of Rs 1696-3-..

at.

at the close of the last official year comprising th following items, Trade Tax Rs 189-8-.., House ra Rs 126-11-.. and Deposits by Contractors Rs 1380-.. A sum of Rs 6057-..-.. was received during the year from the following sources, Rs 231-14-.. on account House rates for 1878.79 and Rs 2004-.. House rates for 1879.80, Rs 2245-8-.. Tax on Trades, Rs 133-3-.. Land rates and Rs 1442- deposits by Contractors. The appeals against House rates for 1878.79 were heard, Rs 62.5- were returned to the appellants and Rs 296- were credited to Municipal Funds. No appeal were heard against House rates for 1879.80. Th amount of Rs 2004-..-.. was, therefore, credite to Municipal Funds at the close of the year. Th sum of Rs 189.8.. deposited on account of Tax o Trades for 1878.79 was repaid to the parties. Th appeals against Tax on Trades for 1879.80 we heard, Rs 1033-..-.. were returned to the appella and Rs 1212-8-.. were credited to Municipal Funds. Out of deposits by Contractors Rs 1280- were credited to Municipal Funds and Rs 10 returned to the parties concerned. There remained a balance of Rs 1575-11-.. at the end of the year, Rs 1442-8-.. being deposits by Contractors and Rs 133-3-.. deposits on accoun of Land rates.

27. Demand Collection and Balance Statemen House rates, Rs 10275-13-.. were assessed, Rupe 7985-8-.. were collected and the balance was Rupe 2290-5-.. of which Rs 1778-9-.. have since been collected. Tax on Trades, Rs 5475-8-.. were demanded, Rs 2702-..-.. were collected, Rupees 1033-..-.. were remitted on appeal and the balance was Rs 1740-8-.. of which Rs 1219-..-.. have since been collected. Tolls were farmed out for Rs 7800-.., the collections made were Rs 7500-..-.. leaving a balance of Rs 300-..-.. which was collected

during the months of April and May 1880. Land rates collected were not taken to account but remained in deposit. Arrears of house rates of 1878-79 were Rs 2777-4-„ of which Rs 2333-1-„ were collected, Rs 62-5-„ were remitted and Rs 361-14-„ were written off as irrecoverable.

28. An extract from the Zillah Surgeon's report on the working of the Local Dispensary is, herewith, forwarded. The number of in and out-patients compared with that of the preceding year is as follows:-

	1878-1879.	1879-80	Increase	Decrease
In-patients . .	1793	751	„	1042
Out-patients	9876	13324	3748	„

The dispensary continues to be well attended and highly appreciated by all classes of people.

29. The general health of the people has been comparatively good. No cholera or other epidemic disease prevailed during the year. The following table shows the particulars of Births and Deaths in the Town during the year 1879-80 compared with the preceding year-

Name of the Town.	Cuddapah	
Population.	16,275	
Causes of death.		
	1878-79	1879-80
Cholera .	101	„
Small pox .		
Fevers.	„	„
Bowel Complaints.	607	556
Injuries.	111	2
Suicides		
Wounds	5	1
Accidents	3	6
Snake bites	9	1
Killed by Wild beasts	„	„
All other Causes .	„	„
	540	308
Total of Deaths	1376	869
Births .	457	441

30. The Municipal Vaccinator performed 172 operations of which 83 was successful.

The

31. The acco[...] have been audited by [...] English Accountant of the Collector's Office, whose report, in original, with the written explanation of the Municipality, is, herewith, forwarded.

32. Remuneration for collecting Licence Tax of 1878, at 10 per cent amounted to Rs 429-„-10. A sum of Rs 226-6-„ was retained by the Municipality on 1st April 1879 as remuneration at 5 per cent. According to G. O. No 1156 dated 26th May 18[..], the remuneration was raised to 10 per cent and the difference, Rs 202-10-10, was received from the Treasury in August 1879. Out of the above amount Rs 152-„-10 were credited to Municipal Funds and Rs 277-„-„ were distributed to the Municipal office servants by order of the late Vice President. The money is considered to have been improperly paid and it has, therefore, now been decided that it shall be recovered from the office servants in 5 monthly instalments by deductions from their pay.

1107/~~252~~ 53

A g: Vice President
Municipal Commission.

Extract from the Proceedings of the Municipal Commissioners for the Town of Cuddapah dated 17th July 1880.

I. The appeals against Land tax levied in 1879-80 were heard. It appears that the Sub-Committee who framed the Budget for that year calculated the income of an acre of wet land at Rs 40 and that of dry land at Rs 10. It cannot be now ascertained upon what basis the calculation was formed. The Commissioners after a careful consideration and having in view the prices of the several grains sold in 1879 and the probable expenditure that a ryot would have incurred during that period have come to the conclusion that Rs 20-0-0 would be the net income on an acre of wet land and Rs 3½ on an acre of dry land. Consequently the tax upon wet land will be reduced from Rs 3 to Rs 1.8.0 and that on dry land from Rs 0.12.0 to Rs 0.4.0 per acre. The Commissioners, therefore, resolve that the Land Tax Register be altered accordingly and the amount collected in excess be refunded to the parties and that the arrears due be collected at the rate now fixed.

(Signed) M. Iyaswamy
Vice President
Municipal Commissioners

(True Extract)

Iyaswamy
Ag: Vice President
Municipal Commissioners

Enclosure No 1.

In Genl 2689/80.

Municipal Commissioners office
Cuddapah 22nd October 1880

1107/69 138

From

The President
Municipal Commission
Cuddap[illegible]

To

The Ch[illegible] Secretary to Govern[illegible]ent
Public Department
Fort St. George

R. W. 2689 → 14-10-80
sent to [illegible]
[illegible] 15-10-80

Sir,

In continuation of my letter of the 11th inst. No. 412, I have the honor, as therein promised, to forward, herewith, a copy of the Deputy Collector's report (with accompanying statement) and of the Manager's expl[illegible]ation as therein promised.

2. As I have already mentioned the irregularities pointed out have, [illegible]ome been discontinued and [illegible] proper sy[illegible]tem of management now prevai[illegible] which I shall use my best endeavours to see continued in future.

3. I need not say of course that the Manager's explanation are generally very unsatisfactory. (I may here state that the first portion of each paragraph is the auditor's remark, and the latter portion the manager's explanation).

4. I have now decided to send a copy of the Deputy Collector's and Auditor's reports to the late Vice President Mr. A. G. Johnston for any remarks or explanation he may have to offer.

5. I beg to offer here some explanation on certain matters referred to in the report,

as this may possibly be required by the Government.

6. It is stated that there were no collections of land rates during the year. It appears, however, that a sum of Rs 133. 3. – was collected during 1879-80, but this remained in deposit, as the parti[illegible]ealed against the collection. The appe[illegible] not heard until the 17th July last. The [illegible]ions since made for 1879-80 amount to Rs [illegible] and a ba[illegible] 279 still remains to be collected.

7. I am unable to state why the Commissioners framed no rules for the collection of fees in pia[illegible]hools. This appears to have been overlooked by them.

8. The cost of Medicines supplied in 18[illegible] the contribution for the police were not pai[illegible] during the year for want of funds. The want of funds I should say was due to negl[illegible]n collections. A push has since been [illegible]e, however, to collect the outstanding dues and car[illegible] the collections with regularity and payment [illegible]e 2 items above referred to have long since been made.

9. I regret that the progress of vaccination has not improved notwithstanding that I made some attempts to promote it by arranging to have some aid given by the Hospital Assistants. There was unfortunately no vaccinator for about 2 months, as some difficulty was experienced in finding a good man.

10. The expenditure on lighting including establishment exceeded the estimate by Rs 234. Of this Rs 172. 12. – was paid for Silber's Lamps and Rs 61. 4. – in making new lamp posts.

11. The non disposal of house appeals is as I have already remarked due to the

fact

fact that Mr Johnston left this in the beginning of April last without having heard them. The amount of Rs 2004 was credited to the Municipal Funds at the close of the year.

I have the honor to be
Sir
Your most obedt Servt

President
Municipal Commission

1107/70/56

sanction of the Commissioners at a general meeting before payment is made upon it.

This

G.O. 2589 — 14-10-80 [illegible]
[illegible] 15-10-80

[illegible] 1880 Department
[illegible]

From
The President
Municipal Commission
Cuddapah

R
25 OCT 80

To
The Chief Secretary to Government
Public Department
Fort St. George.

Dated 22nd October 1880
Received 26th — — 1880

No. 439.
Enclosure 2.

No. 2803.

Forwarding copy of the Deputy Collector's report (with accompanying statement) and of the Manager's explanation.

8

[illegible]
[illegible]
29/10/80

1/11/80

11. I hav[illegible] of nouse [illegible] due [illegible]

Cuddapah Temporary Dy Collector's office
7th August 1880.

15-88

From
The Temporary Deputy Collector
of Cuddapah

1107/63

To
The President of the
Municipal Commission
Cuddapah

Sir,

In obedience to your letter No. 2.5 dated 3rd ultimo, I respectfully beg to report that I have not only conducted a thorough examination of the state of the Municipal office, but also carefully examined the Municipal accounts of the 3 years (1877-78, 1878-79, and 1879-80) and the result is as follows.

2. The registers and accounts are no doubt properly kept in the office but no registers are maintained as regards the Imperial License tax, fees collected on temporary pandals erected on occasions of marriage ceremonies and deposits made by Contractors. This omission should at once be supplied. There are slight omissions & errors in the registers and accounts maintained, as they are of common occurrence in every department, it is hardly necessary for me to turn to their particulars, but I regret to have to state that the system and practice observed on the debit side of the accounts to which I have paid my particular attention, are eminently unsatisfactory and I beg to cite them for your information as hereunder described.

3. There appears to have been a standing rule directing the production of each bill, the amount of which exceeds Rupees 20, for the sanction of the Commissioners at a general meeting before payment is made upon it.

This rule was no doubt strictly obeyed to June 1876 and was subsequently disregarded for reasons best known to themselves.

4. The rule which required that the work entered in each bill certified by Divisional Commissioner does not appear to have been systematically obeyed, and was in fact become entirely a dead letter during the last official year (1879-80) except in very few cases.

5. The Overseer seems to have been mostly employed as a paying officer for all works and repairs &c executed under his own immediate management. This, I think, should at once be prohibited as no measuring officer can justly & rightly act also as a paying officer. From what I have observed it does not appear that any payment was made in the presence of any Commissioner.

6. In great many instances bills drawn on account of repairs of road &c executed by daily labor were receipted by the Overseer and in some cases by the Manager with a certificate that contents were received & disbursed, without being supported either by nominal rolls or vouchers of the parties who actually received the money.

7. Advances were several times made to the Overseer and Manager on account of works &c undertaken under their own immediate management contrary to the spirit of Section 11 of the Municipal Act. Large amounts of advances were particularly made to the Overseer during the last official year (1879-80) for construction of the market & Beef slaughterhouse, and for repairs to the Travellers Bungalow executed by the Overseer himself by sub-letting the work to some petty contractors at his own pleasure contrary to the above Section. Some time during the last year I observe that a sum of Rupees 1500 was advanced to the Overseer for purchasing teak wood for the market and the bill was as usual receipted by the Manager; the Overseer.

As

As this system does not appear to me to be a safe one, it should not be allowed to grow up any longer. The receipts taken for sums exceeding Rupees 20 thus advanced have not been affixed with receipt stamp, on the plea that the rule does not apply to the Municipal Servants.

8. Certain amounts of money under the head of Permanent Advance Fund are allowed on account of Contingent and other charges marginally noted, but the bills submitted by those concerned for sums expended by them were not supported by vouchers of the parties to whom the money was actually paid, but only by the officers to whom the advances were made. The reasons assigned for this neglect of duty are far from satisfactory. A lump sum of Rupees 5 was allowed to the Head Master of the Municipal School on account of his Contingent expenses from September 1879 on the verbal orders of the late Vice President Mr Johnston. The Head Master does not submit any bills or render any account for the money spent by him but simply gives a receipt in receiving the money. This practice appears to be quite irregular and should not therefore be permitted to continue any longer.

×Paid to the Manager
1. Office Contingencies
2. Slaughterhouse do.
3 Batta to be paid to mothers of vaccinated children.

Ditto to the Overseer
Contingencies for getting the Conservancy Carts repaired &c.
do - for travellers bungalow.
do for lamp lighters.

Ditto to the Zillah Surgeon
Contingent charges to the Civil Dispensary
Do - to the Poor house

9. Several sums a few of which are noted in the margin appear to have been spent on the personal responsibility of the Vice President. This abnormal procedure mostly occurs during the time of Mr Johnston.

Paid as fee to a brahmin for inspecting unlicensed carriages in 1877.
Paid to the Manager on his simple letter as travelling charges to Cpt Selmut Barker in 1877.
Ditto monthly as house rent to the Hospital Nurse on the verbal orders of Mr Johnston.
Ditto - on account of Office furniture
Ditto - Ditto Almirah for the Municipal office
Ditto — wall lamps for the Civil Dispensary.

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67
58

10. Besides the annual indents usually received from the Zillah Surgeon for medicines required for the Civil Dispensary supplemental indents were often received and paid every year without submitting them for sanction of the Commissioners at a General Meeting.

11. Compensation for lands taken up for the Municipality was often paid on the sole recommendation of the Overseer to a certain extent. It is no doubt unsafe to allow the Overseer to exercise an unlimited amount of authority in matters of this kind.

12. The land cess was not at all charged during the years 1876-77 & 1877-78 and the amount charged for the last official year was not for the most part collected up to date, tho' it was noticed by Government in para 4 of G. O. dated 7th November 1879 No 2131. This indicated a culpable neglect of duty on the part of the then managing members.

13. Especially during the official year 1877-78 and subsequently in a few occasions, I noticed that the Jailor, Deputy Jailer and Jail writer were employed as private contractors for carting gravel and metal &c. and for supplying stationary & coal tar &c. Of course advances were also made to them for this purpose. It is to be regretted that the Vice President who allowed this did not know that no public servant could legally undertake contract works of this description.

14. A sum of Rs 75-15-9 being the balance of the amount of bills drawn and deposited in the Municipal Cash Chest on account of absence of parties to whom it was payable since 1877 was recredited to the Municipal Fund on the 10th January 1880. Drawing money in the absence of parties and keeping it in the Cash Chest for so long a time without taking proper steps, clearly speak very much against the management of the office.

15. A statement marked A. showing the improper way in which several bills were receipted by the Manager and Overseer, is specially prepared and herein enclosed for your information. This document shews straightforwardness on the part of those concerned in dealing with the Municipal money.

16. The work done by Mr. Andrée at the new Civil Dispensary was measured up by the Overseer and paid very often, but the work entered in the bills does not appear to have been checked by any of the Commissioners.

17. The Conicopilly employed at the Slaughter house for collection of fees on animals killed there is left entirely unchecked. He must therefore be at once supplied with a Counterfoil ticket book.

18. The correspondence department of the Vice President has been in a most disorderly condition up to date of my inspection (5th July last). The Telugu Goomastah had been in the habit of receiving appeal and other petitions and producing them for orders before the Vice President, at his own will and pleasure. No proper register of papers received in the Office was maintained and great many petitions were found with the Goomastah without date of receipt or initial of the Vice President. I put a stop to this improper practice by bringing the same to your notice immediately I discovered it.

19. The records of the Municipal office are in a bad order and no trouble was taken to arrange them. As you are well aware that a great deal of the current year's work was neglected up to date of my inspection I need not enter into the particulars of it.

20. In conclusion I respectfully beg to bring to your notice that I attribute all the above to the sheer mismanagement and want of strict supervision on the part of the Vice Presidents concerned. I dare say that there may have been some more irregularities but it will be a work of much time and labor for their discovery. I beg to enclose a Memo marked B. showing certain suggestions for the future management of the Municipal office. Should they meet with your approval I request that you will be good enough to issue orders for their early adoption so that the irregularities

may not grow up any longer.

I beg to Remain

(signed) B. Vencata Row

Temporary Deputy Collector

(True Copy)

President

Municipal Commission

No 494

Cuddapah Municipal Office

November 1880

18 P

From

The President

Municipal Commission

Cuddapah

To

The chief Secretary

Public Department

Fort Saint George.

1107/2360

Sir,

With reference to my letter of the 27th ultimo No. 439, in which I mentioned that I had decided to send copies of the Deputy Collectors and Auditors reports to Mr. Johnston for his remarks or explanations, I now beg to forward, for the information of Government, copy of a reply which I have received from Mr. Johnston:

2 He states that, during his tenure of office, he introduced no innovations or did he make any change in the working of the office but

part

but let the work be carried on according to the usual system which had been in force for years.

3. I think the disbursement of a portion of the Government remuneration for license tax Collections among the Municipal servants was irregular; the proper course being either to entertain an extra establishment, or allot some additional sum as remuneration to such of the existing establishment as took part in the license tax collections; had either course been deemed necessary: In either case however the previous sanction of the Commissioners should have been obtained.

4. I may here state that all the House tax appeals left undisposed of by Mr Johnston have since been heard and disposed of.

I have the honour to be
Sir
Your most obedient Servant

B. McCarthy
President

Compd

Nowpada
Ganjam District.
November 1880.

1102

To
The President
Municipal Commission
Cuddapah

Sir

I have the honour to acknowledge receipt of your registered letter No 440 of the 22nd October 1880, Enclosing,

Copy of Temporary Deputy Collector's Report on the state of the Municipal office in July 1880.

2. Copy of auditor's Report for 1879-80

3. Copy of a letter addressed to me on the 19th July last.

I observe that the Temporary Deputy Collector after conducting a thorough examination of the state of the Municipal office and also carefully examining the accounts of 1877-78, 1878-79, 1879-80 is of opinion that the state of the Municipal office in July 1880 is owing to "Sheer mismanagement and want of strict supervision on the part of the Vice President concerned".

I was Vice President of the Cuddapah Municipality from December 1878 to April 1880 a period of 16 months, so have nothing to do with the accounts of 1877-78 and for 8 months accounts in 1878-79.

During my time I introduced no innovations nor did I make any change in the working of the Municipal office, but let the work be carried on, according to the usual system, and one that had been in force for years.

The state of the Municipal office in July 1880 is not due to "Sheer mismanagement and want of strict supervision" during my short tenure of office, but is, in fact, the result gradually arrived at, and only brought to light after strict examination, of the working of a defective and lax system for a period extending over some 14 years. The truth of this statement would have been very apparent, if instead of merely examining 3 years accounts, those of the

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past 10 years had been gone into, and it would then have been seen that the Municipal office in July 1880 was in no worse a state, than it had been for any time during the past 10 years.

As regards the payment to the Municipal Establishment of a portion of the Government remuneration for collecting the license Tax, I beg to state that when Mr Gribble was acting President he decided on not entertaining a separate Establishment but having the work done by the Municipal Servants and giving them a portion of the Government grant as a remuneration for their Services. This was done in 1878-79 and I adopted the same course in the following year.

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In reference to your letter of the 19th July last the number of appeals against License and Trade taxes to dispose of in 1879-80 was so very large, that I had no time to take up the appeals against the House Tax.

I have the honour to be
Sir,
Your most obedient Servant
(Signed) A. G. Johnston

True Copy

President
Municipal Commission

ad Stanl: 3107/60

Compd

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26/5/79 No 1156
7/11/79 No 2131
20 May/80 No 1032
19/2/79 No 311

Municipal 1880. Department
(Munict. - Reports)

R.D.
14 OCT 80

From

The President
Municipal Commission
Cuddapah

To

The Chief Secretary
to Government
Public Department
Fort Saint George

Dated 11th October } 1880.
Received 14th " }

No. 412.

Enclosures. 4.

No 2689

Forwards the annual report of the Cuddapah Municipality for 1879-80 with papers connected therewith.

Explanation of the Manager, Municipal Office, on the Auditor's Report.

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1. The closing balance of the Municipality amounted to Rs 2083-6-7 which differs from the balance at the Government Treasury by Rs 1058-9-6. This difference is due to the sum of Rs 1058-9-6 having been retained by the Municipality in their hands on the 31st March 1880 without being remitted to the Huzur Treasury.

Collections of the 23rd March was not sent on the 24th because on that day money was drawn from the Treasury and no money can be ~~made~~ remitted on that day. From the 25th to 30th March the Treasury was closed for Easter Holidays and on the 31st when it was reopened it was the last day of the month and the Treasury is examined on that day and therefore they receive no money nor make any payment. The amount was consequently remitted to the Treasury on the 1st April.

2. The statement A shows the various items amounting to Rs 2-11-3 which was not credited to the Municipal Fund in the Cash Book, the same will have now to be recovered from the parties concerned and credited to Municipal Fund. I am not in a position to say whether the money was actually misappropriated, or was not credited to accounts through carelessness of the Municipal servants.

It was simply through an oversight that these sums were not recovered nor credited to Municipal Funds. The amount will now be recovered from the parties concerned and credited to Municipal Funds.

3. The statement B shews several overpayments amounting to Rs 29. 1. 6. made to different parties, which, I think is the result of want of necessary precaution on the part of the Municipal Establishment in calculating the salaries &c of certain parties. This amount will have now to be recovered from the parties concerned and credited to Municipal Fund.

(a) The pay of the peon was paid to him but his acknowledgment was not marked in the salary bill. This amount, therefore, cannot be credited to Municipal Funds.

(b) The actual amount of the Conservancy Establishment Bill for March 1879, was Rs 222-6-7. but only Rs 212. 6. 7 were drawn by miscalculation and therefore the deficiency was subsequently received on bill No 25 and the establishment paid in full according to the acquittance roll. The amount cannot therefore be credited to Municipal Fund.

(c) The value of an adhesive stamp will be recovered and fixed to the voucher.

(d) 2 Annas will be recovered from the Contractor and fixed to the Bills.

(e) In the original muster roll attached to bill No 437, it is entered that Rs 2. 0. 0 were paid to Cartmen for carting sand for the repairs of Travellers Bungalow and Rs 1. 8. 0 paid for a cart employed for bringing furnitures &c from the Railway Station to Travellers Bungalow. In making a copy of the muster roll in order to attach the same to bill No 124, the above two items were included in one by mistake and shown as carting sand. Under the above circumstances, I think, the sum cannot be recovered from the Overseer.

(f) The midwife in the Civil Dispensary was appointed on the 1st June but she did not join her duty till the 15th July. The house was taken possession of by the Vice President on the 1st of July in order to white wash and execute any repairs that were wanting before its occupation which took place on the 15th of that month. For the above reasons, nothing can be recovered from the owner of the house.

(g) The excess amount Annas 6. drawn by Sethoo Row as deputation allowance will now be recovered from him. 1107 1108/58

(h) The excess amount „-„ 6 pies drawn by Sethiah will now be recovered from him.

(i) The omission of fine and 1 day's pay amounting to As 10 and pies 2 will be recovered from Sethammah.

(j) The pay of the Scavenger was paid to him but his mark has been omitted by mistake.

(k) The pay of the waterman was also paid to him but his mark has been omitted by mistake.

(l) The value of the adhesive stamps will be recovered and fixed to the vouchers.

(m) The stamps will be recovered from the parties concerned and affixed to their receipts.

(n) The excess amount 0-2-1. paid to the watchman on the Railway road will be recovered from him.

(o) The excess amount 0-0-6 paid for purchasing baskets will be recovered from the party.

(p) The excess amount 0-7-0 paid to the watchman at the Railway road will be recovered from him.

(q) The adhesive stamps will be recovered from the parties and affixed to their receipts.

(r) The pay of the Maistries was not wrongly calculated. In the acquittance roll their salaries were drawn as shown underneath:-

Streenivasachary for 17 days	Rs 4.9.7
Veencatasawmy for 14 days	" 10.6.5

The calculation was made thus:-

Streenivasachary full pay for two days	" 15.6
do. 15 days, half pay (for the period he was on leave)	3.10.1
	4.9.7
Veencatasawmy, half pay for 15 days (acting for Streenivasachary)	3.10.0
do. 14 days full pay, being appointed instead of Streenivasachary	6.12.5
	10.6.5

(s) The pay of the Scavenger woman cannot be paid to her as she was actually suspended and did not work for 6 days. The fine ordered by the Vice President was after the suspension was over.

4 The monthly instalments to be paid by the Toll and Market Contractors are Rs 660 and 280 respectively payable on the 15th and 8th of each month. It does not appear that any steps were taken for realizing the instalments on the dates they fell due. × × ×. Even then there still remained an outstanding balance of Rs 300 and 100 respectively against

the

the both 1st and 2nd Contractors at the end of the Official year. I hear that the balance was collected during the current official year.

Though every effort has been taken to recover the amount on the dates they fell due yet the Contractors have often failed to pay their instalments at the appointed time. Even now the same difficulty is experienced. But the whole of the contracted amount was recovered with the exception of Rs 300 on account of Tolls and Rs 100 on account of Market rent at the close of the year. Of these two items Rs 250 in April and Rs 150 in May 1880 were recovered from the Contractors and credited to Municipal Funds.

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5. The Vice President on a reference made by a Pial School master, issued an order No. 215 on the 13th March 1879 prohibiting the admission of boys in the pial school without payment of fees, whereas it is clear from my investigation that no fees were actually collected from 701 boys during the last year as described in the enclosed Statement D for which no reasons are assigned.

No resolution has been passed by the Commissioners fixing the fees to be collected in the pial schools nor prohibiting the boys being admitted for non-payment of fees. It is a fact that the Vice President has issued a circular to the above effect but the order was not attended to as the School masters asserted that those boys were poor and unable to pay their school fees and that they were attending the respective schools for a long time before those institutions were taken up by the Muni-cipality. Now all the Pial Schools are with-held from payment of fixed salaries.

6. A sum of Rs 107. 5. 9. was actually drawn separately on 9 bills in the years 1877-78 and 78-79 on account of compensation for land taken up for Municipality and kept under deposit in the Cash Chest of the Municipality without payment to the parties concerned. Out of this amount Rs 1. 8. 0 and Rs 30. 0. 0 were paid to the individuals concerned on the 6th June 1879 and 7th January 1880, respectively and Rs 75. 15. 9 were re-credited to Municipal Fund on the 10th January last, instead of Rs 75. 13. 9 which was the actual balance that remained out of the original amount drawn. The Manager says that this excess sum of Annas two in question was paid from his pocket in consequence of an oversight. The Manager could produce no authority for drawing and retaining the amount in deposit for a period of 3 years, and for re-crediting the amount again to the accounts. No prompt steps appear to have been taken for paying the sum to the parties concerned then and there. It is, I believe very irregular to draw the money on bills without real necessity and without issuing notices to the parties for their appearance.

All the Bills passed for payment are drawn from the Treasury as usual and paid to the parties as they appear. Tho' the persons referred to in the Auditor's report were often sent for they failed to come. Payments on account of the bills in balance were even made up to 7th January 1880. As the other parties have never appeared the sum was credited to Municipal Fund on the 10th of that month by order of the Vice President. The Auditor reports that I told him that the excess of Annas two credited to the Municipal Funds was paid from my pocket. I never told him any thing like that, the Goomastah is in charge of the Cash, all remittances are made, and all receipts are drawn by him only and for which he has given security for Rs 500. The bills in question were passed by the Commissioners at a Meeting and there is the Vice President's authority for drawing the same from the Treasury. As the amount has not been paid they are distinctly shewn in the Cash Book at the close of every day as bill balance in hand. If an order to the effect that no money on bills should be drawn without real necessity be issued it shall be obeyed. I don't know why a bill should be made without real necessity for paying it.

7. The bill collectors have simply presented 3 lists shewing the number of houses vacant and the amount irrecoverable. The lists do not shew the period during which the houses had been vacant and reasons as to why the same is irrecoverable; the lists were neither initialled by any officer nor any order was passed upon them.

The provisions of Section 50 of the Munici-pal Act were not obeyed in respect of vacant houses.

The Bill Collectors only submit a list of vacant houses for the whole period of the year as usual (they are done every year.) Most persons, except a very few, do not send notices of vacant houses, though notices are published in the District Gazette year after year and proclaimed by beat of tom tom.

8. On examination of the trade and house tax deposit registers I found most of the re-payments sanctioned by the Commissioners were not receipted by the parties who have actually received the money, either in the books themselves or by separate vouchers. I therefore feel doubt

whether the refunds in question have properly reached the parties concerned. In one case in which a sum of Rs 26-0-0 was paid no adhesive stamp was affixed to the receipt.

Appeals against House Tax for 1878-79 were heard and Rs 62-5-0 were reduced which amount has been duly paid to the parties and receipted; but no appeals were heard against House Tax for 1879-80. In Trade Tax Deposit Registers the number of persons to whom repayments sanctioned were 257 of this 234 have signed in the register and the signature of 23 persons were not obtained as they were absent from the Town. These 23 persons are those whose taxes have been reduced to one-half of the original amount paid by them for the 1st half year. When the appeals against Trade Tax were disposed of the tax for the 2d half-year became due and to save the trouble of paying the refund and recovering the same for the tax due, the amounts ordered to be repaid were taken to credit for the 2d half year's payment and the recoveries are entered in the Trade Tax Register opposite their names.

9. A sum of Rs 2004 being the amount collected on account of House Tax was placed at first under deposit in the Cash Chest under Section 56 of Act III of 1871, pending the result of appeals preferred by the parties. While the appeals are still unsettled, the amount placed under deposit was at the end of the year credited to Municipal Fund without any authority on the subject being obtained from the Commissioners.

Appeals against House Tax were not heard and if the amount Rs 2004 was not transferred to the Municipal Fund the same will appear as a balance uncollected at the close of the year which is objectionable and therefore it was taken to credit by orders of the Vice President with the intention that if appeals were heard subsequently the amount reduced, if any, may be drawn from the Treasury for payment.

10. An advance of Rs 10-0-0 was allowed to the Manager by the Vice President to meet the charges on account of batta to mothers of vaccinated children. This amount was replenished in the month of March 1880 by a simple bill drawn by the Manager himself unsupported with vouchers. The Manager states that amount of advance is usually kept in his charge, and paid now and then as required to the Vaccinator, but no account showing particulars of disbursement with initials of the Vaccinator for each amount is kept by him.

This amount was received and paid to the Vaccinator for payment to mothers of children brought for vaccination and no receipt was obtained from him for such payments.

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11. A fixed allowance of Rs 5 for contingent charges is allowed monthly to the Municipal School under an order of the Vice President without requiring details for expenditure. The unexpended portion of the amount is not refunded nor any account submitted on the subject. I request therefore that this practice should at once be prohibited.

The Head Master of the Municipal School in his letter No 30, dated 2d February 1880, had requested to sanction Rs 6. monthly for contingent expenses according to the following bill.

1. Ream of country paper for 86 copy books and 7 Registers	Rs 3.12.0
5. quires fool paper for examination (weekly)	0.12.0
60 quills	0.12.0
Ink	0.6.0
Chalk, Thread and Gum	0.3.0
Board Cloth	0.3.0
Total Rupees	6.0.0

The Vice President has only sanctioned Rs 5-0-0 and this sum was accordingly paid. This practice has since been stopped by the Commissioners and the boys were ordered to bring their own copybooks and Contingencies required for the School are supplied from the office.

12. Of the amount of Rs 429. 10 received from the Government Treasury on account of remuneration at 10 per cent on account of License tax collections for the year 1878-79 a sum of Rs 277 - - was distributed among the several servants of the Municipality as per order of the Vice President and the remaining sum was credited to Municipality. No authority under which a portion of the remuneration was paid to several servants of the Municipality is forthcoming. A memo showing the receipt and charges of remuneration is shown in the back of the enclosure E.

The amount of Rs 277 - - was paid to the Municipal Servants according to the verbal orders of the Vice President who I believe must have obtained the sanction of the Collector for its disbursement.

13. The provisions of Section 30 of the Court fees Act regarding the punching out the figure head of Court fee stamps affixed to several appeal petitions presented to the Municipal Commissioners have been entirely disobeyed.

This work ought to have been done by the Goomashta who is in charge of all Telugu correspondence and he is also provided with an instrument for that purpose. He thinks that the disfiguring of the stamps by the Vice President when they are laid before him which is invariably done, is sufficient. Now the stamps are being punched out.

14. The License Tax collections realized from 24th to 30th March 1880, amounting to Rs 734 - - were brought to the credit of the Municipal Fund on the 31st March 1880. It

doesnot

doesnot appear from the accounts where was this money kept during the interval.

The Treasury was closed for Easter Holidays on the 25th of March 1880, the Municipal Cash Chest which is always kept in the Treasury for safe custody cannot therefore be brought to the Municipal Office. The collection of License Tax cannot be made after the 31st March and hence as directed by the Vice President the amount was collected and kept in the Municipal Office. I was unable to make the entry in the Cash Book because I had not deposited the same in the Municipal Cash Chest, and so, on the 31st March 1880, a regular entry was made in the book and the money placed in the Cash Chest.

15. An advance of Rs 20 - - was allowed from the 1st April 1879, to Municipal Overseer to meet the charges on account of Contingent of Conservancy carts. This amount was replenished at the end of March /80 by means of refunding the amount in Cash. No account showing the particulars of the amount expended during the year is kept by him.

The amount was paid to the Overseer not only for contingent expenses for Conservancy Carts but for immediate payment for executing emergent works such as quenching fire &c and also for making advances to Coolies working on the Municipal roads whenever the payment for the bills for the work done are delayed. Such expenditure incurred by him was replenished by cash payment when the bills were made. The advance was, therefore, recovered from him in Cash at the close of the year. He was not ordered to keep a separate account for the above transaction as it was considered unnecessary.

16. No sanction was accorded either by

the President or Commissioners at a Meeting under Section 28 of Act III of 1871 for the entertainment of the servants marginally noted.

1. Temporary Maistry in the Civil Dispensary on Rs 15.
1 Maistry in the market on Rs 15.
1. License Tax Clerk on Rs 10.

These appointments were made by the Vice President. The salary of the Maistry in the Market was Rs 10; his services are now dispensed. No clerk was appointed for License Tax but a Bill Collector on Rs 10 was entertained as it was found difficult to collect the License Tax with the other Municipal taxes by the 3 Bill Collectors employed in the Municipality.

47. I respectfully beg to bring the following suggestions to your kind notice with a request that they may be adopted if they meet with your approval.

(a) There is no register or account at present showing the fees collected on account of erection of temporary pandals at the time of celebration of marriages &c. There being certain classes under which the fee is to be levied from the applicants I suggest that a register should be opened showing the fees collected under this head.

A seperate register has now been opened.

(b). There are 3 Registers showing the fees levied for granting licenses to vehicles, Carts and Animals which contain no signature or initial of the officer to the effect that the money actually collected in each case. I beg to point out that a column may be opened for this purpose and initial opposite to each entry at the time of granting out licenses obtained.

The auditor is not clear on this subject. It is doubtful whether the Vice President or the Manager should initial in the books. However this will be done by the Manager in future.

(c) There are at present two Cash Books one in English kept by the Manager and another in Telugu kept by the Gomastah. The latter may be discontinued as it is perfectly useless. Telugu copies of house tax and trade tax registers may also be discontinued.

This cannot be done as the Telugu books form a check over the English Books and vice versa; and moreover most of the Commissioners are conversant with Telugu only. The books in vernacular are necessary for the information of the rate-payers.

(d) The particulars of the bills to which each item is sorted in the ledger should be shown in the Cash Books which is not the case at present. A lump sum is only shown in the Cash Book.

At present the entries in the Cash Book correspond with the Bills. Each bill contains several items to be posted to different heads. If the Auditor's suggestion is approved this will be attended to in future.

(e) A column showing the date of payment should be opened in the acquittance roll of salaries &c. Or else it will be difficult to find out as to when the amount was disbursed after the same was drawn from the Treasury.

A column will be opened for this.

(f) The authority under which each bill is prepared for the payment of the amount should be noted on the head of each bill so that it may be easy to find out whether it was authorized or unauthorized.

It will be entered accordingly.

(g) Several salary and contingent bills were not signed by the Vice President, but only stamped with his signature seal. This practice appears to be objectionable and leads to mischievous consequence.

The Vice President is accountable for this. Even the Deputy Collector in charge of Treasury passed cheques, similarly stamped, for money drawn from the Treasury.

(h) Subvouchers and nominal rolls produced in support of the bills for Public Works contain no date of presentation, consequently doubts will arise whether these vouchers were actually produced at the time of payment or not. I therefore request that this omission may be rectified hereafter.

This omission will be rectified.

(i). Several bills on Public Works were not certified by the Commissioner or Commissioners to the effect that the works were properly executed. The rule on the subject seems to have not been generally obeyed.

The rule was generally obeyed but only in few instances in which the work was personally superintended by the Vice President himself, this was not done.

(j) The Register kept at present for the collection of trade tax includes the collections both for the current as well as for succeeding years without distinction. This procedure is productive of great confusion to find out the total amount appertaining to each articular year. I request therefore that all tstanding items at the end of the year be ght down to a separate register where the quent collection should be exhibited.

A separate register will be opened in future.

(Signed) S. D. Apparoo.

(True Copy)

President
Municipal Commission.

2803/80

26	Ditto	5	1 "	Paid for repairing Sidhout road & Receipted by the overseer
27	Ditto	4	" "	Paid for repairing a leather bucket belonging to Kodunda ramadair, but the bill was not supported by a voucher

Statement A.

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No.	Date of payment	Amount Paid			Remarks
	pril 1877	250	"	"	Advanced to Jai Mr ackertish for carting gravel to Municipal roads - as a pri contractor.
2.	14th May 1877	55	11	"	Paid to the Jail writer Tolasingum Pilley for purchasing Coal tar for which an advance of Rs 40 was made to him on the 5th May 1877.
3.	12th May 1877	83	7	10	Paid to the Manager for Sanitary Works.
4	14th June 1877	22	14	"	Paid to the Jail writer for purchasing Stationery for school. For this Rupees 15 were advanced on the 25th May 1877.
5	14th June 1877				
5	14th June 1877	20	"	"	Paid to the Manager on his simple letter on account of travelling expenses to go to Salem and back, no detailed bill was furnished.
6	27th July 1877	616	"	4	Paid to the Deputy Jailer Rungaswamy for carting gravel to the Municipal roads, as a private contractor.
7	28th August 1877	218	2	"	Paid to the Manager for supplying bedding and clothing to the Civil Dispensary. The bill was drawn up by the Manager and receipted by him.
8	27th October 1877	10	10	"	Paid to the Manager for purchasing cloths on account of belts to peons. The bill was drawn up by him & receipted by him.
9.	14th November 1877	2	15	9	Ditto ——— Ditto
10	19th November 1877	375	"	"	Paid to the Overseer for constructing sheds in the market. The bill was receipted by the Overseer.
11.	6th December 1877	7	4	"	Paid on account of carting gravel to Madras Road. The bill was receipted by the Overseer.
12.	6th December 1877	36	6	"	Paid on account of cooly labor for repairing Tunnels. This bill was receipted by the Overseer
13	21st January 1878	10	"	"	Paid as fees to a [illegible] for inspecting unlicensed carriages in the Town, [illegible]

14	28th March 1878	19	13	„	Paid to the jail writer for purchasing Coal tar, for which Rupees 15 were advanced on the 5th March 1878.
15	5th March 1878	18	4	„	Paid on account of repairing Smith's road. This bill was receipted by the Overseer.
16	5th April 1878	33	10	6	Paid on account of carting gravel to Hochumpett road. This bill was receipted by the Overseer.
17.	9th April 1878	10	„	„	Received by the Overseer on account of supplying certain implements to Kodanda Ramudu's well.
18.	9th April 1878	41	„	„	Received by the Overseer on account of carting gravel to the Railway road.
19	15th April 1878	34	5	1	Received by the jail writer on account of the Superintendent of Stationery
20	29th April 1878	66	„	„	Received by the Manager on account of Salary of the Medical Subordinates.
21.	Ditto	2	11	6	Received by the Overseer on account of cleaning a spring well in the Bugga river.
22.	Ditto	6	10	„	Paid on account of cleaning Gunnatha Row's well. This bill has not been supported by any voucher.
23.	4th May 1878	4	6	„	Paid on account of blank books to office } Not supported by Vouchers.
24	Ditto	2	„	„	Paid on account of peons belts
5.	11th May 1878	39	8	9	Paid for repairing Railway road } Receipted by the Overseer
26	Ditto	5	1	„	Paid for repairing Sidhout road
27.	Ditto	4	„	„	Paid for repairing a leather bucket belonging to Kodunda ramudu's well, but the bill was not supported by a voucher.

Statement A.

Enclosure in Temporary
Deputy Collector's Report

28	16th May 1878	1	3	6	Paid to Coolies for repairing Wholly ammed well.	Not supported by Vouchers.
29	Ditto	10	13	6	Paid for constructing a tunnel - - -	
30	20th May 1878	23	"	"	Advanced to Manager in charge for repairing night soil carts, but not supported by a Voucher	
31	22nd May 1878	14	5	"	Paid for repair works but not supported by vouchers.	
		14	2	9		
		12	6	"		
		9	"	"		
		7	"	"		
		1	14	"		
		"	10	6		
32.	28th May 1878	18	9	6	Paid for constructing stalls in the market	Receipted by the Overseer
		3	3	6	Paid for cleaning Nabob's well	
33.	20th June 1878	40	5	6	Paid for certain repairs, but the bills have not been supported by Vouchers.	
		12	3	6		
		1	8	"		
		1	8	8		
34	18th October 1878	6	8	"	Received by the Manager on account of blank books to Office	
35	29th October 1878	40	"	"	Paid for repairing night soil carts, but the bill not receipted by any body	
36	12th November 1878	2	4	"	Received by the Manager on account of blank books to Office	
37.	27th November 1878	18	5	"	Received by the Overseer for repairing the Municipal office.	
38.	16th May 1879	19	11	6	Received by the Manager on account of contingent charges for conservancy carts.	
39	23rd May 1879	5	11	"	Received by the Manager on account of blank books to Office.	
40	19th August 1879	490	"	"	Received by the Manager on account of supplying clothing and bedding to the Civil Dispensary for which an advance of Rupees 150 was paid to the Manager on the 18th June 1879.	
41.	24th June 1879	5	9	"	Received by the Manager on account of blank books to office.	
42	3rd September 1879	28	"	"	Received by the Manager on account of Office furniture.	
43	19th September 1879	6	6	"	Received by the Overseer on account of making frames for notices.	
44	25th September 1879	3	6	"	Received by the Overseer on account of contingent charges for the Travellers Bungalow.	
45	4th October 1879	48	"	"	For making lamp posts.	This money was received by the Overseer.
		3	"	"	For repairing an almira	
46	25th October 1879	7	8	"	For repairing Trunk road.	Ditto — Ditto.
		8	"	"	For conveying dead bodies from the Hospital	
47	16th December 1879	15	10	"	Repairing Municipal School furniture	Received by the Overseer.
		16	8	"	Repairing water carts & casks.	
48.	28th January 1880	11	4	"	Paid for repairing a shed in the market	Received by the Overseer.
		19	8	"	Paid for constructing temporary latrines during the Mohurrum	
		6	10	"	Repairing Fire Engine	

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49	28th January 1880	3	"	"	Received by the Manager on account of cleaning office Clock	
50	6th February 1880	400	"	"	Advanced to the Overseer but the receipt was signed by the Manager for the Overseer.	
51	22d March 1880	25	"	"	For repairing Cantonment road	Received by the Overseer
		7	8	"	For repairing Slaughter house	
52	~~24th~~ March 1880	602	1	6	Paid to the Overseer and receipted by him on account of constructing the market.	
53	Ditto	451	4	6	Ditto Ditto	
54	31st March 1880	105	"	"	Paid for constructing Sidhout tollgate. Receipted by nobody.	
		100	"	"	Paid for constructing a well in the Beef Slaughter houses	Received by the Overseer.
		450	"	"	Paid for constructing Beef Slaughter house	
		200	"	"	Paid for carting gravel to Railway road	
55	6th February 1880	50	"	"	Received by the Manager for Overseer for constructing a shed near the Municipal office.	

Cuddapah
6th August 1880

(Signed) B. Vencata Row
Tempy. Dy. Collector

(True Copy)

President
Municipal Commission

X No. 2689 of 1880
X No. 3100 of do

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FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letters
from the President, Municipal Commission, Cuddapah District dated 11th October and 23 Nov/80 Nos 412 and 494 respectively.

ORDER. 15 June 1881. No. 1107.

The receipts and charges of the Cuddapah Municipality for 1879-80 are compared below with the estimates for the year and the actuals for 1878-79.

Receipts.	actuals 1878-79	Estimate 1879-80	actuals 1879-80
	Rs	Rs	Rs
Balance brought forward ..	1490	1615	956
Rates on Houses and Lands ..	4412	11,568	10,339
Taxes on Arts ..	1256	4000	2702
Taxes on Vehicles and Animals ..	1201	1060	1180
Registration of Carts	806	750	850
Tolls	9659	8000	7500
Licenses	3	5	10
Licence Tax	4540	4000	4814
Assignments by Government ..	6	"	270
Contribution from Local Funds ..	1850	1850	8350
Fines and Fees	388	300	389
Endowments	2013	1600	11572
Miscellaneous	5760	4500	5942
Loans	"	"	"
Advances Recoverable	1953	"	7155
Total ..	35,335	39,248	62029

If [illegible] has not been yet complied the point shd be noticed

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Charges.

GRANT I.				
New Works.				
Communications	1790	40	287	
Buildings	2742	6500	15980	
Sanitary and Miscellaneous ..	600	1000	165	
Repairs.				
Communications	4319	2500	2418	
Buildings	594	1200	502	
Sanitary and Miscellaneous ..	581	300	69	
Establishment	891	972	1051	
Tools and Plant	–	–	32	
Contributions to Local Funds ..	112	–	–	
GRANT II.	11629	12512	20504	33.0
Training Schools	–	–		
Municipal Schools	957	1274	1258	
Salary Grants	–	–	–	
Results Grants	21	100	39	
Schools on the combined system	173	188	780	
Inspection (Contribution) ..	–	70	70	
Miscellaneous	120	120	120	
GRANT III.	1271	2252	2267	3.6
Hospitals and Dispensaries ..	3717	4172	9012	
Medical College	161	161	196	
Sanitary Inspection ..	–	–	–	
Vaccination	155	197	114	
Registration of Births & Deaths	73	197	181	
Conservancy	5215	6514	5634	
GRANT IV.	9321	11241	15137	24.4
Lighting	685	716	950	
Markets	168	144	257	
~~Choultries~~ Pound House	858	654	943	
Traveller's Bungalow ..	147	–	436	
Avenues and Watering Roads.	–	100		
Police	–	2575	15	
Licence Tax	4301	3800	3106	
Miscellaneous	629	498	948	
GRANT V.	6788	8487	6655	10.7
Supervision and Management.	2890	3066	3050	4.9
Repayment of Debt	–	–	–	
Advances Recoverable	1953	–	10155	16.3
Refunds	288	–	2178	3.5
Balances	1195	1690	2083	3.4
Total ..	35335	39248	62029	

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2 The balance brought forward is Rs 956 or Rs 239 less than the closing balance of 1878·79 (vide report recorded in G.O. 7th November 1879 No. 2131) ~~The difference should be explained~~. ~~Apart~~ ~~from~~ Excluding the balance and the license tax collections the receipts amounted to Rs 56,259 against Rs 33,633 estimated and Rs 29,305 the actuals of 1878·79; ~~discrepancy between that~~ ~~The auditor of the~~ ~~the amount reported by the auditor~~ ~~accounts gives the receipts~~ ~~should have been reported~~ ~~at a different figure (Rs 62,453)~~ ~~from that shown by the President. The cause of this discrepancy is not known in~~ ~~the absence of the usual abstract account of receipts and disbursements which should have been submitted with the audit~~ ~~report~~

report. ~~This should now be obtained and submitted~~ and ~~the auditor should account~~ for ~~the difference between his account and the President's~~.

The large increase of revenue as compared with the estimate appears chiefly in the following items.

(1) Contributions

(2) Endowments

(3) Advances Recoverable

The first includes contributions by the L. F. Board ~~under (1) a sum~~ of Rs 5,000 for constructing a ~~building~~ ~~for the~~ Dispensary building and ~~another~~ of Rs 1,500 for the traveller's bungalow, ~~both paid by the Local Fund Board~~.

The increase under "Endowments" is due to ~~are included. Under (2)~~ the appropriation of Rs 10,000 from the funded capital of the dispensary ~~has caused the increase~~. The fines recovered from the dispensary servants

should

should not ~~have been~~ have been included under receipts, but ~~they should~~ simply ~~have been~~ deducted from their salaries. The third item of increase ~~(3)~~ is explained in para 23 of the Vice President's report. The ~~taxation~~ receipts from Taxation, omitting License tax, amounted to Rs 22,580 against Rs 25,383 estimated and Rs 17,339 actuals for 1878-79. The decrease as compared with the estimate was owing to the non-levy within the year of the land rate ~~the reduction of which was under consideration and finally decided on by the Commissioners as now reported~~; and to the very unsatisfactory state of the collections under tax on arts &c. ~~The outstanding balance under~~

House tax and Tax on arts &c bear percentages of 22.3 and 31.7 respectively to the demand. Energetic measures should be adopted for the speedy collection of the whole of the taxes if possible within each year. By far the greater portion of the arrears is reported to have been realized subsequent to the close of the year. The falling off under Tolls should have been explained. No information is furnished regarding the extent to which resort to coercive measures became necessary during the year. The increase in receipts from taxation as contrasted with the ~~taxa-tion receipts~~ actuals of the previous year was mainly due to the enhanced taxation sanctioned in G.O. d/ 19th February 1879. F.D.

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3 The expenditure excluding license tax paid to Government amounted to Rs 56,840 against Rs 33,758 estimated and Rs 29,839 the actuals of 1878·79. and was distributed in the following proportions.

1107/F.D.

Grant I Public Works	36.1
" II Education	4.0
" III Sanitation	26.6
" IV Lighting	6.3
" V Supervision	5.4
Advances & Refunds	21.6.

4. The ~~expenditure on~~ large increase in Public Works charges ~~exceeded the budget grant by Rs 7,992 and the actuals of 1878·79 by Rs 8875. The increase~~ was owing to the construction of the Civil Dispensary at Cuddapah ~~having been commenced~~; Nearly half the amount of the estimate ~~was~~ being expended within the

year. The market and travellers bungalow appear to have been completed. ~~No information is furnished regarding~~ the state of the communications should have been noticed. ~~Nearly the whole of the budget allotment provided for them was expended.~~ ~~Inquiry will be instituted in the Public Works Department as to the real cause of the delay in the construction of the jail drain and orders given for the early execution of the work. The entertainment temporarily of a maistry in the latter part of the year accounts for the increase under Public Works Establishment.~~

If the Jail drain is not yet completed, inquiry will be instituted in the P.W. Dept. as to the cause of the delay, & orders issued for the early execution of the work

The

5. The Anglo Vernacular school was favorably reported on and its strength rose from 101 to 141. Only one school was examined for results and obtained a grant. The 8 combined system schools are reported to have declined owing to the indolence of the masters. ~~and it is proposed to convert them into pure results grant schools.~~ ~~The annual report should give an account of the inspection work done during the year and the steps taken to secure efficiency of teaching in the several schools.~~

6. The Dispensary charges ~~connected with the dispensary have~~ exceeded the budget

grant by Rs 4.840 owing mainly ~~it is said~~ to the transfer to the institution of patients formerly treated in the famine hospital. The number of in patients ~~treated~~ fell however from 1793 to 751, but ~~that~~ of out patients increased ~~rose~~ from 9876 to 13324.

7. Vaccine operations were confined to 172 cases ~~only~~ against 322 in 1878-79; ~~and~~ 83 cases only or less than half the number proving successful. The cost per operation rose from annas 7-8 to annas 10-7. These results ~~7 and pies 8 to annas 10 and~~ are very far from ~~[illegible]~~ satisfactory ~~pies 7~~. It is noted that there was some improvement in the ~~better~~ arrangements ~~for vaccination were made~~ towards the close of the

the year.

8. The registration of births and deaths shewed the following results

	years	
	1878-79	1879-80
Births	457	441
Deaths	1376	869

~~The reduction in the death rate is satisfactory; but the deaths are still considerably in excess of the births — a~~ The Govt. are inclined to consider that these ~~facts which~~ figures evidence in-correct registration. The ~~The~~ registers should be submitted ~~President will report what~~ & periodical check ~~checks have been devised to check the accuracy of the registers~~.

9. The conservancy of the town appears to have been managed economically. The contribution for the Police should have been paid within the year. ~~The Inspector General of Police~~

~~Police will take steps to recover in time from Municipalities their proper quota for the Police each year.~~

The Government note that the Poor house charges ~~is on the~~ increased. Their remarks in para 6 of G.O. dated 19 Feby 1879 No 311 ~~regarding it~~ should be borne in mind.

~~The item "Rs 135-2-1 remitted to the treasury for experimental farms" should be explained.~~

10. The Government learn with regret the grave irregularities in Municipal administration brought to light by the auditor. That they should have continued for so many years undetected is very surprising. The President cannot be held ~~They should now be set right~~ free of blame; ~~as far as possible without interference with the people~~ ~~The Presidents~~ his assurances however are accepted that in the future Municipal affairs will receive more of his attention & that the gross mismanagement reported will be rendered impossible. ~~but it is desirable that the Vice President of the municipality who is the chief Executive officer should for some time to come be an official of the~~ ~~standing of a Deputy or Assistant Collector at Head quarters. To guard against similar irregularities existing in other Municipalities the reports of the auditor and the Special Deputy Collector will be circulated to all Municipalities with the~~

Note
This is to avoid private persons being worried to refund amounts now ascertained to be irregularly paid to them. JG

Note
This suggestion is made to secure a responsible officer. Mr Johnstone is a non-offl. & the Govt have no hold on him.

~~the remarks of Government~~
~~on this para~~

To Prest. Muny. Cuddapah
[illegible]
To Presdts. of all Munties.

19.5.81

To
The Prest. Municipal Commission Cuddapah
" Public Works Depart.
" Revenue Do —
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surgeon General with the Govt. of Madras
" Director of Public Instruction
" Prest. L. F. Bd. Cuddapah Dt.
- Inspector General of Police.
~~[illegible] of Finance~~

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Financial DEPARTMENT.

Report of the
Cuddapah
Municipality
1879-80

Under Disposal Docket.

PAPERS to be read in Proceedings:—

X No. 2689 of 1880
2803 of Do
" No. 3100 of Do

No. of

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20-6-81

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M9-6-87

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1107/82

Govt. of (1880) Madras.

FINANCIAL.

To

Dated } 188 , No.
Recd. }

Nos.

Finl. 1880. Dept.
G. (Municipalities Accts.)
From
The President
Municipal Commission
Cuddapah

25 NOV 80

To
The Chief Secretary to
Government
Public Department
Fort Saint George.

No: 3100

Dated 23rd November 1880
Recd 26
Enclosure 1.
No. 494

Submits copy of Mr. Johnstons letter giving explanations on the report of the Temporary Deputy Collector and Auditor of the Municipal accounts for 1879-80 referred to in his letter No. 439 dated 27th Ultimo.

18/9/51 [illegible]

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Municipal

vt. of 1881, Madras.

Finl

DISPOSED OF

15 JUN 81

BY.G.O. No. 1167

(837)

Municipal Ref

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uddapah Mun

pality for 1879-80

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