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# TAMIL NADU ARCHIVES

VERNMENT OF TAMIL NADU

*Financial* DEPARTMENT

G.O. No.  
~~R.P. No.~~

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GOVERNMENT OF MADRAS.  
FINANCIAL DEPARTMENT.

1st November 1881, No. 2110.

**Municipal—Reports.**

Read the following paper :—

*From L. R. BURROWS, Esq., President of the Municipal Commission, Cuddapah, to the Chief Secretary to Government, dated Cuddapah, 14th September 1881, No. 474 [Current No. 2532].*

- I have the honor to submit the report of the Cuddapah Municipal Commissioners on the working of the Act during the year 1880-81. A list of the enclosures of the report is given in the margin.
1. Report of the Vice-President.
  2. Annual Statements.
  3. Report of the Auditor with the remarks of the President.
  4. Statement showing the attendance of Commissioners.

satisfactory result is entirely due to the more efficient working of the office establishment. It will be seen by a reference to Statement 4 that the balances are small and, with the exception of land rates, there are no arrears balances.

3. The registers of demand-notices and warrants not having been kept regularly for the years previous to 1880-81, it is not possible to furnish a clear statement of the number of demand-notices and warrants issued for those years. It appears, however, that Rs. 46-4-0 were collected in fees for demand-notices and warrants issued for years previous to 1880-81. The following statement shows the necessary particulars for 1880-81 :—

*House and Land Taxes.*

| DEMAND-NOTICES. |                 | WARRANTS.      |                 | TOTAL.         |                 |
|-----------------|-----------------|----------------|-----------------|----------------|-----------------|
| Number issued.  | Amount of Fees. | Number issued. | Amount of Fees. | Number issued. | Amount of Fees. |
|                 | RS. A. P.       |                | RS. A. P.       |                | RS. A. P.       |
| 93              | 23 4 0          | 18             | 11 4 0          | 111            | 34 8 0          |

Ninety persons were prosecuted for not paying tax on vehicles, &c., of whom twenty-three were acquitted, and fines, amounting to Rs. 26-12-0, were imposed on the remainder. One person was imprisoned in default of payment of the tax and fine. Forty-two persons were prosecuted for non-payment of profession-tax and were acquitted; but on reference made to the High Court, the proceedings of the Bench Magistrates in these cases have been quashed, and the cases are still pending trial.

4. *Expenditure.*—Full particulars of the expenditure are given in the Commissioner's report and statements. The conservancy of the town seems fairly well carried out. The roads and streets are not in good order, and more money should be allotted to their upkeep and improvement. The Municipal School is a decided success. It had 163 pupils, as against 141 the year before, and the amount collected in fees was



Rs. 748, leaving only Rs. 577 to be met from the Municipal Fund. This satisfactory result is due to the efficient manner in which the Head Master performs his duty. The charges for the dispensary are heavy in proportion to the means at the disposal of the Municipality. In 1879-80 they were Rs. 9,012: this was the year succeeding the famine, and expenditure was heavier in consequence. In 1880-81 the charges amount to Rs. 8,650. Of this amount, Rs. 2,882 are contributed from the Cuddapah Local Fund and other sources, and the remainder, Rs. 5,768, comes out of the Municipal Fund. This is about one-fifth of the income from rates and taxes. The hospital is no doubt an excellent institution, but care will have to be taken to prevent a disproportionate appropriation of the public fund for its maintenance, to the neglect of roads and other works of public utility.

5. The Government will see from the annexures to the Auditor's report that the irregularities pointed out in that report have been rectified. With the exception of the error in the preparation of the land-tax register, they are not serious. A great improvement has been effected during the year in the general management, and I see no reason to doubt that the working of the office will be found to have been satisfactory when next year's report is sent in.

6. I submit a statement of the attendance of Commissioners at the Board Meetings, from which it will be seen that several of them are lax in the performance of their duty.

## ENCLOSURE No. 1.

## ANNUAL REPORT OF THE CUDDAPAH MUNICIPALITY FOR THE YEAR 1880-81.

The estimated receipts, according to the budget for 1880-81, submitted to Government on the 31st January 1880, including balance, were Rs. 48,004. The Commissioners have, at a resolution passed on the 9th July 1881, made some alterations in the above budget in order to meet the undrayed expenditure on account of medicines supplied to the Civil Dispensary in 1879-80, and the contribution to the Police Force, which sum also was not paid during that year, amounting on the whole to Rs. 6,112-3-5. The receipts, as altered, were estimated at Rs. 45,754, and the opening balance Rs. 2,500—total Rs. 48,254; but the actual collections made were Rs. 49,772 and the balance Rs. 2,083.

## RECEIPTS.

2. *Rates and Taxes*—House Rates were estimated at Rs. 9,500, the assessment made was Rs. 10,378 and the collections Rs. 9,658, leaving a balance of Rs. 720 uncollected at the close of the year; of which Rs. 37 were collected during the current year, Rs. 134 were remitted on appeal, and Rs. 549 were written off the account as irrecoverable. Land rates were estimated at Rs. 550, the assessment made was Rs. 430; there was evidently an oversight in assessing this tax. The tax on wet land, instead of being levied at Rs. 1-8-0 per acre, was levied at Annas 12; but on what authority it was so levied it is now quite impossible to ascertain. A Special Meeting of the Municipal Commissioners was convened on the 16th August 1881 and the matter was discussed, a copy of their Proceedings is annexed. The collections on account of land rates during the year were Rs. 103. Rs. 940 were collected on account of rates for 1879-80, of which Rs. 363 were refunded to parties and Rs. 577 were credited to Municipal Funds. There remained a sum of Rs. 153 to be collected under that head on the 31st March 1881. Out of this, Rs. 145 collected up to date. The Tax on Arts and Professions was estimated at Rs. 3,600, the demand was Rs. 4,112, and the collections made during the year were Rs. 3,608. Rs. 24 were remitted on appeal, Rs. 34 were collected during the current year, and a sum of Rs. 446 was written off as irrecoverable. Out of this, Rs. 134 have since been recovered by reprocurement. The Tax on Vehicles was Rs. 300, or Rs. 40 more than the estimate, and the Tax on Animals Rs. 886, or Rs. 14 short of the estimate. The collection of Tolls was estimated at Rs. 8,000, Carts was Rs. 800, and the collection Rs. 834. The collection of a balance of Rs. 333 uncollected at the close of the year. The whole of this has been collected. Arrears of last year, Rs. 300, were recovered. The collection of fees on account of licenses under Section 138 was Rs. 20, or Rs. 10 more than the estimate.

3. *License Tax*.—The estimate was Rs. 4,500. The last Class (XII) having been abolished, the assessment under this head has fallen considerably. The list furnished to the Collector, and

published in the District Gazette, amounted to Rs. 2,900. Rs. 575 were reduced on appeal, and Rs. 2,275 were collected. Rs. 50 were struck out as irrecoverable, and of this amount Rs. 3-3-0 have since been recovered by attachment and sale of property and remitted to the district treasury. Out of the collections of Rs. 2,275, Rs. 90 were paid as refunds to parties and Rs. 2,185 should have been credited to Government; but Rs. 2,200 have been erroneously remitted to the treasury and the excess, therefore, will have now to be recovered. The process fees, Rs. 5, collected were not sent to the treasury as noticed by the Auditor, but were credited to the Municipal Funds.

4. *Surplus Pound Fund*.—The estimate under this head was Rs. 100, and the amount received from the Town Sub-Magistrate was Rs. 95. Half of this amount has since been paid over to Government to the credit of the Experimental Farm account.

5. *Contribution from Local Funds*.—This was estimated at Rs. 1,850, but the Local Fund Board, Cuddapah Circle, have contributed a sum of Rs. 2,000 on account of the Civil Dispensary and Rs. 250 for the Poor-house.

6. *Fines and Fees*.—The estimate was Rs. 300, and the collections Rs. 439. Rupees 358 were received from the Town Sub-Magistrate, and Rs. 81 were levied under Schedule A of Act III of 1871.

7. *Fees in Schools and Training Institutions* were estimated at Rs. 720, and the collections made were Rs. 797; of which Rs. 748 were realized from the Municipal and Rs. 49 from the P. Schools. The fees are charged at the same rates as last year. Second A and B Classes, Annas 12; First A and B Classes, Annas 8; and Preparatory Class, Annas 4. The moiety of school fees received from the P. Schoolmasters up to August was, as stated above, Rs. 49, and from that month the combined system schools were abolished.

8. *Rents of Houses, Gardens, Markets, &c.*—The income under this head was estimated as follows:—Market Rs. 3,600, Slaughter-house Rs. 360, Cart-stands Rs. 420, and Travellers' Bungalow Rs. 240. The receipts were—Market Rs. 3,000, Slaughter-house Rs. 407, Cart-stands Rs. 449, and Travellers' Bungalow Rs. 275.

Arrears of last year, Rs. 100, on account of Market, and Annas 6 and Pies 3 on account of Cart-stands were received. There was a balance of Rs. 600 due by the market and Rs. 61 by the cart-stand contractors at the close of the year. The whole of this has since been collected.

9. *Payments for Municipal Services to Private Parties*.—The estimate was Rs. 264. There was no income from this source. Recoveries on account of over-payment made from the Municipal Funds and recoveries on account of sundry Municipal articles, broken or lost, amounted to Rs. 23.

10. *Hospitals*.—A sum of Rs. 6,000 was appropriated from the funded capital towards the construction of the Civil Dispensary. Rs. 283 were received as subscription, interest on Promissory Notes was Rs. 581, sale of medicines realized Rs. 9, and fines recovered from the contractor and servants of the Civil Dispensary amounted to Rs. 10. The Zillah Surgeon has been advised to deduct the fines imposed on the servants of the Civil Dispensary in future from the salary bill, and he has also been requested to remit the fine, Annas 4, deducted from one of the hospital servants in the month of January last and omitted to be sent to the Municipal office during the official year. This amount has since been received.

11. *Sale of Sweepings*.—Rs. 400 were estimated for but only Rs. 20 were realized during the year, and Rs. 150 in 1881-82. The sweepings have also been utilized in filling up some of the ditches in the town. Dried avenue trees were sold for Rs. 29 against an estimate of Rs. 10.

12. *Miscellaneous Receipts* were Rs. 1,867, which include the following items:—Deposits by contractors, Rs. 1,443; bill balances, Rs. 100; remuneration for collecting license-tax of 1879-80, Rs. 272; sale of old materials, Rs. 47; and fees collected on demands for non-payment of license-tax, Rs. 5.

13. *Advances recovered from contractors* amounted to Rs. 3,538.

14. *The Opening Balance* was Rs. 2,083.

## EXPENDITURE.

15. *New Works—Communications*.—Compensation, to an amount of Rs. 48, was paid to owners of houses whose compound walls were removed in opening some of the lanes in the town. The widening of the streets estimated for in the budget was not undertaken.

*Buildings*.—The Budget Estimate was Rs. 3,600, and including the appropriation of Rs. 8,000, proposed to be expended on the dispensary buildings, the estimate amounted to Rs. 11,600. Rs. 8,158 were expended during the year under this head. *Civil Dispensary*.—Out of the budget provision of Rs. 9,000, Rs. 6,860 were spent. Rs. 6,000 were taken from the capital in 1880-81, and the remaining Rs. 2,000 will be utilized during the current year. Beef slaughter-house was estimated to cost Rs. 1,400, but the expenditure amounted to Rs. 1,012. Rs. 1,000 were estimated for the market. Beef-stall was erected within the market compound at a cost of Rs. 240, and Rs. 760 were spent upon other works.



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16. *Repairs—Communications.*—The estimate was Rs. 3,600 and the expenditure amounted to Rs. 2,480. The undermentioned roads were repaired during the year, and nearly seven miles of road lines were maintained :—

|                             | M. | F. | RS.   | A. | P. |
|-----------------------------|----|----|-------|----|----|
| Railway road .. .. .        | 2  | 0  | 1,616 | 3  | 4  |
| Bellary road .. .. .        | 1  | 2  | 243   | 8  | 6  |
| Patha Cuddapah road .. .. . | 1  | 3  | 230   | 3  | 0  |
| Bellamundy road .. .. .     | 0  | 1  | 21    | 8  | 0  |
| Madras road .. .. .         | 0  | 6  | 171   | 4  | 6  |
| Dhoby Ghât road .. .. .     | 1  | 0  | 64    | 2  | 0  |
| Christian Street .. .. .    | 0  | 2  | 38    | 10 | 0  |
| Court House road .. .. .    | 0  | 1  | 12    | 8  | 0  |

Three tunnels were repaired at a cost of Rs. 82. Buildings were estimated at Rs. 1,050, and Rs. 660 were spent under this head. A compound wall was erected for the Travellers' bungalow, and also some repairs were executed to the building, which cost Rs. 322. Rs. 143 were expended for repairing latrines. Toll-gates were repaired at a cost of Rs. 131. Some of the temporary sheds in the market were rethatched at an expense of Rs. 65. Rs. 163 were spent upon repairs of side-drains. The establishment cost Rs. 952.

17. *Education—Municipal School.*—Rs. 1,325 were spent against an estimate of Rs. 1,308. The number of pupils on the rolls on the 31st March 1881 was 163, against 141 at the end of the last official year. The school was examined by the Deputy Inspector of Schools in the month of July, and by the Inspector of Schools in the month of September last, and their reports were on the whole favorable. Rs. 87 were paid as results grants, and the estimate was Rs. 200. Rs. 231 as fixed salaries and Rs. 17 as contingencies were paid to the combined system schools up to the end of July and discontinued after that date. A contribution of Rs. 90 was paid to the Local Fund Board, Cuddapah Circle, for, inspection as estimated for, and school house rent cost Rs. 120.

18. *Sanitation and Medical Service—Hospitals and Dispensaries.*—The estimate under this head was Rs. 6,750. A sum of Rs. 3,396, being the value of medicines supplied to the Civil Dispensary in 1879, had to be paid to Government during the year. The estimate was, therefore, revised, and the former amount altered to Rs. 8,730. Rs. 8,650 were expended. Rs. 274 were paid into the District Treasury on account of contribution to Medical College.

19. *Vaccination.*—A first-class vaccinator was provided for in the estimate, but the work was performed by a second-class vaccinator. The town was without a vaccinator for a period of two months in the year. The expenditure amounted to Rs. 98. Rs. 7 were contributed to the Local Fund Board, Cuddapah Circle, for supervision.

20. *Registration of Births and Deaths.*—Two peons were estimated for—one man did the work till the month of August, and since September the additional peon was appointed. The establishment cost Rs. 150.

21. *Conservancy.*—The amount of original estimate was Rs. 5,944, and the revised one Rs. 5,188. Rs. 3,174 were expended on account of establishment. One Inspector on Rs. 35 + 15 horse allowance was entertained, and from the remainder of the allotment of the Inspector's salary another maistry was appointed, as it was found that one man could not do the work efficiently. The services of one peon were dispensed with. Twenty scavengers and twenty toties were employed. Conservancy carts cost Rs. 1,217. One well was reconstructed at an expenditure of Rs. 112, and another well was repaired at a cost of Rs. 33. Rupees 120 were spent for the entertainment of two watchmen to keep the wells, &c., within the town clean. Out of an estimate of Rs. 200, Rs. 64 were expended for carting sand to latrines. Sanitary works, such as purchase of disinfecting powder, constructing temporary latrines on occasions of festivals, &c., cost Rs. 105, and Rs. 80 were spent upon contingency for conservancy carts.

22. *Miscellaneous Municipal Purposes—Lighting.*—The estimate was Rs. 916, and the expenditure amounted to Rs. 953. *Slaughter-house.*—Rs. 314 were estimated, and Rs. 342 were expended. Contingencies have exceeded the estimate by Rs. 28. *Market.*—The expenditure incurred amounted to Rs. 175 against an estimate of Rs. 240. The services of the Gumastah were dispensed with from the month of September 1880. *Poor-house Establishment.*—The expenditure exceeded the estimate by Rs. 8; since January last a separate toty was entertained, instead of one of the dispensary toties being allowed to do the work in this institution and receive Rs. 2 extra as hitherto. Diet of patients and contingencies fell short of the estimate. The decrease is due most probably to the comparatively healthy state of the town and its suburbs. *Police.*—Rs. 5,584 were paid during the year, including the balance due for 1879-80. *Travellers' Bungalow.*—A sum of Rs. 84 on account of establishment, and Rs. 37 on account of contingencies, was expended. *License Tax.*—Rs. 2,654 were remitted to the treasury during the official year 1880-81 which comprises the following items, viz., Rs. 759 collections of license-tax in 1879-80, and Rs. 1,895 collections in the year under report. A sum of Rs. 305 was sent in the month of April 1881. Carriage and cart tins cost Rs. 30, tom-tom Rs. 24, killing dogs Rs. 39, and quenching fires Rs. 84. A payment of Rs. 22 was made to the establishment

employed in the cart-stands during the month of March 1881. Rs. 135 were paid to persons for carrying and burying unclaimed dead bodies from the Civil Dispensary and other places. Rs. 138 were expended from the Municipal Funds for taking the census of 1881. Miscellaneous expenditure incurred amounted to Rs. 53.

23. *Supervision and Management.*—The cost of the office establishment was Rs. 1,375, against an estimate of Rs. 2,136. The Vice-President being a Government official, the carriage allowance, Rs. 600 allotted in the estimate, was not paid to him. Rs. 107 were expended on account of contingencies. The establishment for collection cost Rs. 550. A separate bill collector was employed for the collection of license tax; his services have been dispensed with as being unnecessary. Rs. 29 were paid for stationery, and printing cost Rs. 141. The late Manager received a pension of Rs. 75, at Rs. 20 per mensem, from November last. Rs. 58 were remitted to the treasury as contribution to the Government Office. The Miscellaneous charges under this head were Rs. 726—Rs. 400 were paid as compensation for a Mahomedan burial-ground, and the late Overseer has been paid a gratuity of Rs. 270; other sundry expenditure cost Rs. 56.

24. *Advances Recoverable* amounted to Rs. 4,066. Rs. 3,538 were recovered from the parties concerned as shown in Statement I, and there remained a balance of Rs. 528 unadjusted at the close of the year. The Civil Dispensary contractor not having completed the work, the advance of Rs. 3,000 paid to him in 1879-80 has not yet been recovered from him.

25. *Refunds* amounted to Rs. 1,826, viz., deposits by contractors Rs. 1,342, land-tax Rs. 363, house-tax Rs. 22, license-tax Rs. 94, and tax on animals Rs. 5. The toll-gate, market, and cart-stand contractors have deposited a sum of Rs. 1,342 in cash, equal to about a month's instalment of their respective contracts in the month of March last when the contract was let out, which amount was credited to the Municipal Fund at the commencement of the year and remitted to the treasury. At the close of the year the several payments were credited to their respective heads by simple adjustment.

26. The year 1880-81 closed with a balance of Rs. 3,569.

27. *Deposits.*—There stood a balance of Rs. 1,575-11-0 at the end of the last official year, which consisted of the following items:—Deposits by contractors Rs. 1,442-8-0, and land-tax Rs. 133-3-0. A sum of Rs. 2,393-1-8 was received during the year from the undermentioned sources, viz., house-rates Rs. 161-1-0, land-rates Rs. 312-14-0, tax on arts, &c., Rs. 466, and Rs. 1,453-2-8 deposits by contractors. On hearing the appeals against house-rates and tax on arts, &c., Rs. 12-2-0 of the former and Rs. 12 of the latter were returned to the appellants, and Rs. 148-15-0 and Rs. 450 respectively were credited to Municipal Funds. Rs. 446-1-0, received as deposit on account of land-tax, were also transferred to the Municipal Funds. There remained a balance of Rs. 1,553-2-8 at the end of the year, being deposits by contractors.

28. *Demand, Collection, and Balance Statement.*—*Rates on Houses.*—Rs. 10,378 were assessed, Rs. 9,658-5-0 were collected, Rs. 133-15-0 were remitted on appeal, and Rs. 548-10-0 were written off as irrecoverable. There was a balance of Rs. 37-2-0 under this head, which has since been recovered. *Tax on Arts, &c.*—Rs. 4,112 were demanded, Rs. 3,607-8-0 were collected, Rs. 24 were remitted on appeal, and Rs. 446-8-0 were struck off the accounts as irrecoverable. Rs. 34 were collected during the current year.

*Tolls.*—This was farmed out at Rs. 8,000. The contractor has paid a sum of Rs. 7,667, and out of the balance of Rs. 333, Rs. 260 have since been collected. Steps are now being taken for the recovery of the arrears still due by the contractor. *Land Tax.*—Rs. 430-2-0 were assessed, Rs. 103 were collected, and Rs. 327-2-0 remained uncollected, which have since been collected. *Arrears of House-rates.*—The outstanding balance was Rs. 2,290-5-0, of which Rs. 1,777-1-0 were realized, and Rs. 513-14-0 were written off as irrecoverable. *Arrears of Tax on Arts.*—Out of a demand of Rs. 1,740-8-0, Rs. 1,220-8-0 were collected, and Rs. 520 were struck out. *Arrears of Tolls.*—The whole amount was recovered. *Arrears of Land-rates.*—The demand assessed was Rs. 1,706-15-0. Rs. 940-1-0 were collected, Rs. 362-11-0 were refunded to parties as amount collected in excess, Rs. 251-3-0 were struck off the accounts, and Rs. 153 remained as balance.

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

|                      | 1879-80. | 1880-81. | Increase. | Decrease. |
|----------------------|----------|----------|-----------|-----------|
| In-patients .. .. .  | 751      | 434      | ..        | 317       |
| Out-patients .. .. . | 13,324   | 15,003   | 1,679     | ..        |

The dispensary is well attended to and appreciated by all classes of people.

30. The general health of the people during the year under report 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 under review as compared with the preceding year :—

|                               |          |          |
|-------------------------------|----------|----------|
| Population .. .. .            | 16,275   |          |
| <i>Causes of Death.</i>       |          |          |
|                               | 1879-80. | 1880-81. |
| Cholera .. .. .               | ..       | 4        |
| Small-pox .. .. .             | 556      | 383      |
| Fevers .. .. .                | 2        | 11       |
| Bowel-complaints .. .. .      | ..       | ..       |
| <i>Injuries.</i>              |          |          |
| Suicides .. .. .              | 1        | 1        |
| Wounds .. .. .                | 6        | 3        |
| Accidents .. .. .             | 1        | 5        |
| Snake-bites .. .. .           | ..       | ..       |
| Killed by wild beasts .. .. . | ..       | ..       |
| All other Causes .. .. .      | 303      | 291      |
| Total Deaths .. .. .          | 869      | 698      |
| Births .. .. .                | 441      | 493      |

31. The Municipal Vaccinator has performed 279 operations, of which 220 were successful. Unless vaccination is made compulsory it is difficult to obtain better results.

32. The accounts have been audited by the Deputy English Accountant of the Collector's Office. Copy of his report and statements, together with the remarks of the President and Vice-President thereon, are herewith forwarded.

CUDDAPAH,  
29th August 1881.

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

At a Special Meeting of the Municipal Commissioners of Cuddapah Town, held at their Office on Tuesday the 16th August 1881.

PRESENT :

*Officials.*

L. R. Burrows, Esq.  
M.R.Ry. M. Iyasawmy Pillay, Avergal.

*Non-Officials.*

J. McGregor, Esq.  
M. W. Elliot, Esq.  
M.R.Ry. J. Perumal Naidu Garu.  
" Kajahkhan Santhozy Garu.

The Land Tax Register was prepared for 1880-81 in the time of the late Manager, J. Appavoo Pillay, and owing to an oversight the rate for wet land was charged at 12 annas per acre instead of Rs. 1-8-0, as ordered by the Commissioners in their Resolution of the 17th July 1880. This has resulted in a loss to the Fund of Rs. 300.

The Commissioners are of opinion that the mistake is entirely due to the late Manager who was incompetent at the time, and was shortly afterwards allowed to retire on a pension.

It is resolved that the tax for 1881-82 be collected at the rate of Rs. 1-8-0 per acre for wet land, the Register being prepared accordingly.

With reference to the remarks of the Auditor in the Profession Tax collections.

Resolved that no tax be remitted without the previous sanction of the Commissioners.

Resolved that, as the ruling of the Bench Magistrates that prosecution not instituted within three months of the commencement of the year has now been set aside by the High Court, the taxes recoverable out of the amount of Rs. 446, ordered to be written off by the Commissioners in their Resolution, No. VII, dated 12th May 1881, be collected.

(Signed) M. IYASAWMY, PILLAY,  
Vice-President, Municipal Commission,  
for President, Municipal Commission.

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*Annual Report of the Civil Dispensary for the Year 1880-81.*

1. *Dispensary Buildings.*—Present state of Repair, &c., Furniture, Fittings, &c.—The new Dispensary building alluded to in my last report is very nigh completed, and will, I think, be ready in a month or so.

2. *Dispensary Committee.*—Frequency of Meetings.—The institution is under the direct management of the Municipal Commissioners.

3. *Most common Diseases among out-door and in-door patients:* their prevalence and fatality as compared with other years.—The most prevailing diseases have been intermittent fever, ulcers, rheumatism, diarrhoea, dysentery, chest, and venereal affections.

4. *Epidemics which have occurred in the station or its vicinity.*—No cholera or other epidemic disease prevailed in the district during the year.

5. *Inspection by Civil Surgeon and Deputy Surgeon-General.*—The Civil Surgeon is in charge of the institution.

6. *Attendance of patients as contrasted with previous years, distinguishing in-door from out-door.*—The total number of cases treated during the year 15,437, of which 15,003 out-patients and 434 in-patients, showing an increase of 1,679 out-patients and a decrease of 317 in-patients over the preceding year. The decrease amongst the in-patients was due most probably to favorable season.

7. *General Remarks.*—The year under report has been comparatively healthy. The rainfall has been on the whole good. The price of grain and other articles of food have been the same as last year. The dispensary is well attended by all classes of people. ~~Large~~ capital and ten minor operations have been performed during the year. The institution is supported and maintained partly by the Municipality and partly by the Local Fund Board and supplemented by the interest of the invested fund. The East Indian midwife, Miss Seaby, attached to the dispensary, has made herself very useful to the inhabitants, and her services are now engaged by all classes of people without hesitation. The Commissioners propose to build a small house for her within the dispensary compound, and by so doing they will save the house-rent, Rs. 10 per month, which they are now paying.

CUDDAPAH,  
10th July 1881.

(Signed) M. IYASAWMY PILLAY,  
Zillah Surgeon.

ORDER THEREON, 1st November 1881, No. 2110.

The receipts and charges of the Cuddapah Municipality for 1880-81 are contrasted below with the estimates for the year and the actuals for the previous year :—

|                                       | RECEIPTS.            |                       |                      |
|---------------------------------------|----------------------|-----------------------|----------------------|
|                                       | Actuals,<br>1879-80. | Estimate,<br>1880-81. | Actuals,<br>1880-81. |
|                                       | RS.                  | RS.                   | RS.                  |
| Balance brought forward .. .. .       | 956                  | 2,500                 | 2,083                |
| Rates on Houses and Lands .. .. .     | 10,339               | 10,050                | 12,478               |
| Taxes on Arts .. .. .                 | 2,702                | 3,600                 | 4,828                |
| Taxes on Vehicles and Animals .. .. . | 1,180                | 1,160                 | 1,186                |
| Registration of Carts .. .. .         | 850                  | 800                   | 834                  |
| Tolls .. .. .                         | 7,500                | 8,000                 | 7,967                |
| Licenses .. .. .                      | 10                   | 10                    | 20                   |
| License Tax .. .. .                   | 4,814                | 4,500                 | 2,275                |
| Assignments by Government .. .. .     | 270                  | 100                   | 95                   |
| Contribution from Local Funds .. .. . | 8,350                | 1,850                 | 2,250                |
| Fines and Fees .. .. .                | 389                  | 300                   | 439                  |
| Endowments .. .. .                    | 11,572               | 8,920                 | 6,883                |
| Miscellaneous .. .. .                 | 5,942                | 6,210                 | 6,979                |
| Advances recovered .. .. .            | 7,155                | ..                    | 3,538                |
| Total .. .. .                         | 62,029               | 48,000                | 51,855               |

1653



| CHARGES.                                  | Actuals,<br>1879-80. | Estimate,<br>1880-81. | Actuals,<br>1880-81. |
|-------------------------------------------|----------------------|-----------------------|----------------------|
|                                           | RS.                  | RS.                   | RS.                  |
| GRANT I.                                  |                      |                       |                      |
| New Works—                                |                      |                       |                      |
| Communications .. .. .                    | 287                  | 420                   | 48                   |
| Buildings .. .. .                         | 15,980               | 3,600                 | 8,158                |
| Sanitary and Miscellaneous .. .. .        | 165                  |                       |                      |
| Repairs—                                  |                      |                       |                      |
| Communications .. .. .                    | 2,418                | 3,000                 | 2,480                |
| Buildings .. .. .                         | 502                  | 1,050                 | 660                  |
| Sanitary and Miscellaneous .. .. .        | 69                   | 300                   | 163                  |
| Establishment .. .. .                     | 1,051                | 970                   | 952                  |
| Tools and Plant .. .. .                   | 32                   |                       |                      |
| GRANT II.                                 |                      |                       |                      |
| Municipal Schools .. .. .                 | 1,258                | 1,310                 | 1,325                |
| Results Grants .. .. .                    | 39                   | 200                   | 87                   |
| Schools on the combined system .. .. .    | 780                  | 720                   | 247                  |
| Inspection (Contribution) .. .. .         | 70                   | 90                    | 90                   |
| Miscellaneous .. .. .                     | 120                  | 120                   | 120                  |
| GRANT III.                                |                      |                       |                      |
| Hospitals and Dispensaries .. .. .        | 9,012                | 6,750                 | 8,650                |
| Medical College .. .. .                   | 196                  | 200                   | 274                  |
| Sanitary Inspection .. .. .               |                      | 200                   |                      |
| Vaccination .. .. .                       | 114                  | 200                   | 105                  |
| Registration of Births and Deaths .. .. . | 181                  | 190                   | 150                  |
| Conservancy .. .. .                       | 5,634                | 5,940                 | 4,906                |
| GRANT IV.                                 |                      |                       |                      |
| Lighting .. .. .                          | 950                  | 920                   | 953                  |
| Markets .. .. .                           | 257                  | 240                   | 175                  |
| Choultries .. .. .                        | 943                  | 1,150                 | 566                  |
| Travellers' Bungalow .. .. .              | 436                  | 80                    | 121                  |
| Police .. .. .                            | 15                   | 4,340                 | 5,584                |
| License Tax .. .. .                       | 3,106                | 4,160                 | 2,654                |
| Miscellaneous .. .. .                     | 948                  | 620                   | 867                  |
| GRANT V.                                  |                      |                       |                      |
| Supervision and Management .. .. .        | 3,050                | 3,730                 | 3,060                |
| Advances Recoverable .. .. .              | 10,155               |                       | 4,066                |
| Refunds .. .. .                           | 2,178                |                       | 1,826                |
| Balances .. .. .                          | 2,083                | 7,500                 | 3,568                |
| Total .. .. .                             | 62,029               | 48,000                | 51,855               |

2. The receipts, excluding License Tax, amounted to Rs. 47,497 against Rs. 41,000 estimated and Rs. 56,259 actuals of 1879-80. The increase over the estimate was mainly due to large arrear collections during the year under House, Land, and Profession taxes not anticipated at the time the budget was prepared and to recoveries of advances to the extent of Rs. 3,538 from Contractors. Of Rs. 8,000 proposed in the budget to be appropriated from the funded capital of the Dispensary only three-fourths or Rs. 6,000 were actually drawn. The decrease, as compared with the actuals of 1879-80, is chiefly attributable to the receipt in that year of an extraordinary contribution from Local Funds, to the appropriation from funded capital referred to in paragraph 2 of G.O., dated 15th June 1881, No. 1107, and to recoveries of advances aggregating Rs. 7,155.

3. The mixing up of deposits by Contractors &c. with Municipal revenues proper is irregular. A separate account should be kept of all deposits made and returned, and the result should appear separately in Statement III. The progress made in the collection of taxes was generally satisfactory; but the balance of land-rate due at the close of the year was large, 22.5 per cent. of the demand being in arrears. The unauthorized reduction of the land-rate on wet lands from Rs. 1-8-0 to As. 12 per acre is attributed by the Commissioners to the incompetency of the

former manager. The error, however, is of too grave a nature to be lightly passed over, the sanction of the Commissioners and of the Government to the levy of the tax at the prescribed rate having been virtually nullified by the action of the officer referred to. The amount written off as irrecoverable is large being Rs. 2,279.\*

|                       |       |       |
|-----------------------|-------|-------|
| * Current—            | RS.   | RS.   |
| Tax on Houses .. .. . | 549   |       |
| Tax on Arts .. .. .   | 446   | 995   |
| Arrears—              |       |       |
| Tax on Houses .. .. . | 513   |       |
| Tax on Arts .. .. .   | 520   |       |
| Tax on Lands .. .. .  | 251   | 1,284 |
| Total .. .. .         | 2,279 |       |

The Government trust that the Commissioners have satisfied themselves fully of the necessity for relinquishing so large a proportion of the taxes due to them. It is observed that the greater portion of the sum of Rs. 446 written off under Tax on Arts will probably be collected now in consequence of a recent ruling of the High Court.

4. The charges, omitting License Tax paid to Government, aggregated Rs. 45,633 against Rs. 36,340 estimated and Rs. 56,840 actual of 1879-80. They were distributed as shown below:—

|       |                                        |      |
|-------|----------------------------------------|------|
| Grant | I.—Public Works .. .. .                | 27.3 |
| "     | II.—Education .. .. .                  | 4.1  |
| "     | III.—Sanitation .. .. .                | 30.9 |
| "     | IV.—Lighting and Miscellaneous .. .. . | 18.1 |
| "     | V.—Supervision .. .. .                 | 6.7  |
| "     | Advances and Refunds .. .. .           | 12.9 |

5. The outlay on roads and communications fell considerably short of the receipts from Tolls. The Government agree with the President that the improvement and maintenance of communications should absorb a larger share of the Municipal Fund. The Dispensary building was not completed by the close of the year.

6. The notice of Educational work in the report is somewhat meagre. The Municipal School is reported to have proved a success, and the attendance rose from 141 to 163. The statement that the eight schools aided on the combined system received Rs. 231 as fixed salaries and Rs. 17 as contingencies for the first four months of the year and that the payments were then discontinued, should be explained, as well as the system on which the Commissioners propose to afford aid for the future to elementary education. It is observed that there was a considerable saving in the Budget provision for results grants.

7. The number of patients treated in the Dispensary amounted to 434 in and 15,003 out patients against 751 and 13,324 respectively in 1879-80. The Government note that the services of the midwife are now sought by all classes without hesitation. The annual report of the Civil Surgeon should in future contain some notice of the sanitary condition of the town.

8. The increase of Rs. 1,900 in the Hospital charges is attributed to payment during the year of the cost of medicines supplied in 1879.

9. Vaccination does not show satisfactory progress although the results were better than those of the previous year. There was no vaccinator, it is stated, during some two months of the year, but 279 operations in ten months is still a miserably small outturn of work. The cost per successful case is not stated.

10. The returns of vital statistics show the following results:—

|                 | Births. | Ratio per Mille. | Deaths. | Ratio per Mille. |
|-----------------|---------|------------------|---------|------------------|
| 1879-80 .. .. . | 441     | 27.0             | 869     | 53.4             |
| 1880-81 .. .. . | 493     | 30.3             | 698     | 42.2             |

The preponderance of deaths over births in an exceptionally healthy year is a sure indication of incorrect registration. The Commissioners will do well to consider the advisability of appointing a Municipal Registrar. Nothing is said as to the sanitary condition of the town.



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11. The decrease in the Conservancy charges is ascribed to favorable rates of hire paid for conservancy carts. The amount expended on the poor-house also shows a falling off. This is attributed to a large decrease in the numbers relieved due probably to the general prosperity and healthiness of the year.

12. The Auditor's report again discloses errors which reflect discredit on the management of the office. The Government observe, however, that sufficient time has not yet elapsed, since the issue of their order of the 15th June 1881, No. 1107, noticing the grave irregularities then reported by the Auditor, to admit of much improvement being shown.

13. With reference to paragraph 6 of the President's letter, the Government observe that they are prepared to consider any proposals from the President for removing habitual absentees from the Board and for appointing others in their stead.

14. The land-rate arrears brought forward are entered as Rs. 1,706-15-0 in Statement IV, whereas in the accounts of 1879-80 they are shown as Rs. 1,668. A sum of Rs. 1,553-2-8 is shown in the note to Statement II under "Securities," but the amount appears from Statement III to be the balance of the deposit account. The funded capital of the dispensary should have been included among "Assets" in the note, and the unpaid contribution for additional Sanitary inspection among unpaid liabilities.

15. Statement I shows the License Tax collections as Rs. 2,275; but this does not correspond with paragraph 22 of the Vice-President's report, and is considerably short of the amount shown as License Tax charges in Statement II, Grant IV. The account will be sent to the Board of Revenue for revision.

16. The special account of Tolls prescribed by G.O., 22nd August 1879, No. 1614, has not been submitted.

(True Extract.)

*Chief Secretary.*

To the President of the Municipal Commission, Cuddapah.

- " Revenue Department.
- " Board of Revenue, with License Tax Account.
- " Accountant-General.
- " Sanitary Commissioner.
- " Surgeon-General with the Government of Madras.
- " Director of Public Instruction.
- " Inspector-General of Police.
- " President of the Local Fund Boards, Cuddapah District.



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Statement of Revenue and Receipts of the Municipality of the Town of Sealdapate during the official year 1880-81.

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|                                                              |        | 1880-81.               |                        |
|--------------------------------------------------------------|--------|------------------------|------------------------|
|                                                              |        | Detail of Minor Heads. | Totals of Major Heads. |
|                                                              |        | Amount.                | Current.               |
| 1. Rate and Taxes.                                           |        |                        |                        |
| (a) Rate on Houses / Section 49                              | 1777 1 | 9658                   | 11436                  |
| (b) Rate on Lands / Sect. 40                                 | 940 1  | 102                    | 1042                   |
| (c) Tax on Arts / Sect. 57                                   | 1220 8 | 3607                   | 4828                   |
| (d) Tax on Vehicles / Sect. 63                               |        | 300                    | 300                    |
| (e) Tax on Animals / Sect. 63                                |        | 886                    | 886                    |
| (f) Registration of Carts / Sect. 73                         |        | 834                    | 834                    |
| (g) Tolls / Section 77                                       | 300    | 7666                   | 7966                   |
| Gross Receipts.                                              |        |                        |                        |
| Less Local Fund Share                                        |        |                        |                        |
| (h) Licenses / Sections 106, 123, 125, 130, 131, 136 and 138 |        | 19 8                   | 19 8                   |
| 2. License Tax.                                              |        | 2278                   | 2278                   |
| 3. Contribution from Special Funds.                          |        |                        |                        |
| (a) Surplus Pound Fund                                       |        |                        | 95 3 10                |
| (b) Ferry Rents                                              |        |                        |                        |
| (c) Fishing Rents                                            |        |                        |                        |
| 4. Contribution from Local Funds.                            |        |                        |                        |
| (a) Public Works                                             |        |                        |                        |
| (b) Educational                                              |        |                        |                        |
| (c) Miscellaneous                                            |        |                        |                        |
| (d) Hospitals                                                |        | 2000                   |                        |
| (e) Poor House                                               |        | 250                    | 2250                   |
| 5. Fines and Fees / Sect. 17, By-Laws and Schedule A.        |        | 438 16 6               | 438 16 6               |
| 6. Fees in Schools and Training Institutions.                |        | 797 6                  | 797 6                  |
| 7. Rent of Houses, Gardens, Markets &c.                      |        | 4231 12 2              | 4231 12 2              |
| 8. Payments for Municipal Services to private parties.       |        |                        |                        |



Statement of Revenues and Receipts of the Municipal  
Fund of the Town of Buddapah during the official year 1880-81

| 1880-81                                                                       | 1880-81               |      |                       |      |
|-------------------------------------------------------------------------------|-----------------------|------|-----------------------|------|
|                                                                               | Detail of Minor Heads |      | Totals of Major Heads |      |
| 1a) Private scavenging                                                        | 23                    | 6 10 | 23                    | 6 10 |
| 9 Endowments, Private Contributions and Donations and Miscellaneous Receipts. |                       |      |                       |      |
| 1a) Hospitals                                                                 | 6882                  | 14 4 |                       |      |
| 1b) Schools                                                                   |                       |      |                       |      |
| 1c) Poor Houses                                                               |                       |      | 6882                  | 14 4 |
| 10. Miscellaneous.                                                            |                       |      |                       |      |
| 1a) Sale of Sweepings                                                         | 20                    |      |                       |      |
| 1b) Revenues                                                                  | 29                    | 6 6  |                       |      |
| 1c) Miscellaneous                                                             | 1866                  | 12 3 | 1926                  | 2 9  |
| 11. Loans                                                                     |                       |      |                       |      |
| 12. Advances Recovered                                                        | 3538                  | 4    | 3538                  | 4    |
| Total                                                                         |                       |      | 4977                  | 11 1 |
| Balance brought forward                                                       |                       |      | 2083                  | 6 7  |
| Grand Total                                                                   |                       |      | 5185                  | 18   |

Totals to Statement I.

1. House rates are levied at  $7\frac{1}{2}$  per cent
2. Land rates are levied at  $7\frac{1}{2}$  per cent
3. Tax on Toli are at the maximum schedule rates, classes VII & VIII inclusive
4. Taxes on Vehicles are levied at the maximum schedule rates
5. Taxes on Animals are levied at the maximum schedule rates
6. Carts are registered at Rs. 2 per year

Tolls are levied at the minimum schedule rates

Licenses and fees are at the rates sanctioned in G.O. No 112 dated 30<sup>th</sup> January 1867-

Municipal Commissioner's Office  
Buddapah 14<sup>th</sup> September 1881

L. K. Durrani  
President  
Municipal Commission

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1st Place, Payment



Statement of Expenditure from the Municipal Fund of the Town of Lucknow for the financial year 1880-81. (Continued)

|                                                 | 1880-81               |                      |  |  |
|-------------------------------------------------|-----------------------|----------------------|--|--|
|                                                 | Detail of Minor Heads | Total of Major Heads |  |  |
| Grant II. Education (Continued)                 |                       |                      |  |  |
| (b) Results Grants                              |                       |                      |  |  |
| (c) Contingencies                               | 16 8                  | 247 8                |  |  |
| Inspection                                      |                       |                      |  |  |
| (a) Contribution to Local Funds                 | 90                    |                      |  |  |
| (b) Municipal Inspectors                        |                       | 90                   |  |  |
| Miscellaneous (School house rent &c.)           | 120                   | 120                  |  |  |
| Total Grant II.                                 |                       | 1869 1 9             |  |  |
| Grant III. Sanitation and Medical services      |                       |                      |  |  |
| 1. Hospitals and Dispensaries                   |                       |                      |  |  |
| (a) Establishment                               | 2062 2 10             |                      |  |  |
| (b) Medicines and Supplies                      | 4619 4 8              |                      |  |  |
| (c) Diet of Patients                            | 887 10 6              |                      |  |  |
| (d) Sundries and Contingencies                  | 852 2 6               |                      |  |  |
| (e) Miscellaneous                               | 228 5 4               |                      |  |  |
| (f) Contribution to Local Funds                 |                       | 8649 9 10            |  |  |
| 2. Contribution to Medical College              | 274 7 3               | 274 7 3              |  |  |
| 3. Vaccination                                  |                       |                      |  |  |
| (a) Establishment                               | 97 8 10               |                      |  |  |
| (b) Contingencies                               |                       |                      |  |  |
| (c) Contribution to Local Funds                 | 7                     | 104 8 10             |  |  |
| 4. Registration of Births and Deaths            |                       |                      |  |  |
| (a) Establishment                               | 150 5 2               |                      |  |  |
| (b) Contingencies                               |                       |                      |  |  |
| 5. Conservancy                                  |                       | 150 5 2              |  |  |
| (a) Establishment                               | 2174 6 9              |                      |  |  |
| (b) Sanitary service / cost of conservancy, &c. | 1216 12               |                      |  |  |

Statement of Expenditure from the Municipal Fund of the Town of Lucknow for the financial year 1880-81. (Continued)

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|                                                     | 1880-81               |                      |  |  |
|-----------------------------------------------------|-----------------------|----------------------|--|--|
|                                                     | Detail of Minor Heads | Total of Major Heads |  |  |
| Grant III. Sanitation and Medical services (Contd.) |                       |                      |  |  |
| (c) Cleaning of Tanks, and Wells                    | 264 12 0              |                      |  |  |
| (d) Carting sand to latrines                        | 64 3                  |                      |  |  |
| (e) Digging Trenches for night soil                 | 705 8                 |                      |  |  |
| (f) Sanitary Works                                  |                       |                      |  |  |
| (g) Filling and levelling ditch                     | 79 15 9               | 4905 10 2            |  |  |
| (h) Contingencies                                   |                       | 14084 9 3            |  |  |
| Total Grant III.                                    |                       |                      |  |  |
| Grant IV. Miscellaneous Municipal Purposes          |                       |                      |  |  |
| 1. Lighting                                         |                       |                      |  |  |
| (a) Establishment                                   | 21                    |                      |  |  |
| (b) Contingencies                                   | 739 10                | 952 10               |  |  |
| 2. Slaughter Houses                                 |                       |                      |  |  |
| (a) Establishment                                   | 264                   |                      |  |  |
| (b) Contingencies                                   | 78 3 6                | 342 3 6              |  |  |
| 3. Market                                           |                       |                      |  |  |
| (a) Establishment                                   | 175 5 7               | 175 5 7              |  |  |
| (b) Contingencies                                   |                       |                      |  |  |
| 4. Poor House                                       |                       |                      |  |  |
| (a) Establishment                                   | 92                    |                      |  |  |
| (b) Diet of Patients                                | 440 7                 |                      |  |  |
| (c) Contingencies                                   | 33 5 4                | 565 12 4             |  |  |
| 5. Police Contingencies                             | 5583 10               | 5583 10              |  |  |
| 6. Travellers Bungalow                              |                       |                      |  |  |
| (a) Establishment                                   | 37 1 8                | 121 7 8              |  |  |
| (b) Contingencies                                   | 2654                  | 2654                 |  |  |
| 7. License Tax                                      |                       |                      |  |  |



Statement of Expenditure for the Municipal Fund of the  
Town of Buddapah for the official year 1880-81

|                                            | 1880-81               |      |                      |      |
|--------------------------------------------|-----------------------|------|----------------------|------|
|                                            | Detail of Minor Heads |      | Total of Major Heads |      |
| Grant II. Miscellaneous Municipal Purposes |                       |      |                      |      |
| 1. Carriage and Cart Hire                  | 29                    | 13 6 | 29                   | 13 6 |
| 2. Tom. Tom.                               | 24                    | -    | 24                   | -    |
| 3. Killing Dogs                            | 38                    | 9    | 38                   | 9    |
| 4. Quenching Fire                          | 84                    | 6 6  | 84                   | 6 6  |
| 5. Cart Stand Establishment                | 22                    | -    | 22                   | -    |
| 6. Burial Grounds                          | 124                   | 13 7 | 124                  | 13 7 |
| 7. Miscellaneous                           | 53                    | 1 9  | 53                   | 1 9  |
| 8. Census                                  | 138                   | 7 1  | 138                  | 7 1  |
| Total Grant II                             |                       |      | 10919                | 14 6 |
| Grant I. Supervision & Management.         |                       |      |                      |      |
| 1. Head office—                            |                       |      |                      |      |
| (a) Establishment                          | 1275                  | 4 1  |                      |      |
| (b) Contingencies                          | 106                   | 10 6 | 1481                 | 14 7 |
| 2. Collection—                             |                       |      |                      |      |
| (a) Establishment                          | 550                   | -    |                      |      |
| (b) Contingencies                          | -                     | -    | 550                  | -    |
| 3. Miscellaneous—                          |                       |      |                      |      |
| (a) Stationery                             | 28                    | 14   |                      |      |
| (b) Auditor                                | -                     | -    |                      |      |
| (c) Printing                               | 140                   | 12 6 |                      |      |
| (d) Pension to late Manager                | 75                    | 5 4  |                      |      |
| (e) Miscellaneous                          | 725                   | 14   |                      |      |
| (f) Government office clerks               | 57                    | 11 3 | 1028                 | 9 8  |
| Total Grant I                              |                       |      | 3060                 | 7 8  |

Statement of Expenditure for the Municipal Fund of the  
Town of Buddapah for the official year 1880-81 (Continued)

|                         | 1880-81               |  |                      |      |
|-------------------------|-----------------------|--|----------------------|------|
|                         | Detail of Minor Heads |  | Total of Major Heads |      |
| Payment of Debt         |                       |  |                      |      |
| Interest on Debt        |                       |  |                      |      |
| Advances Recoverable    |                       |  | 4065                 | 12   |
| Refunds                 |                       |  | 1825                 | 15 4 |
| Grand Total Expenditure |                       |  | 48286                | 8 7  |
| Balances—               |                       |  |                      |      |
| (a) Municipal Fund      |                       |  | 3568                 | 9 1  |
| (b) Endowment           |                       |  |                      |      |
| Total                   |                       |  | 67855                | 1 8  |

Statement to Statement II.  
Position of Municipality of Buddapah

|                             |  |  |       |     |
|-----------------------------|--|--|-------|-----|
| Balances—                   |  |  | 3568  | 9 1 |
| Cash                        |  |  | 1553  | 2 8 |
| Securities                  |  |  | 3000  | -   |
| Value of Premises           |  |  | 3527  | 2 8 |
| Advances Recoverable        |  |  |       |     |
| Redeemable unpaid Liability |  |  |       |     |
| Total                       |  |  | 11649 | 3 9 |

Municipal Commissioner  
Buddapah 11<sup>th</sup> September 1881  
J. R. Hurry  
President  
Municipal Council



| Amount                        | Paid      | Expenditure | Reserve   |
|-------------------------------|-----------|-------------|-----------|
| of 1880-81                    | Estimated | Actual      |           |
| 1880-81                       |           |             |           |
| (A) Communications            |           |             |           |
| 1. City works and Reserve     |           |             |           |
| Total                         |           |             |           |
| (B) Buildings                 |           |             |           |
| 1. Market                     |           |             |           |
| 2. Travellers Bungalow        |           |             |           |
| 3. Lathies                    |           |             |           |
| 4. Civil Dispensary           | 21779     | 10165       | 8860 10   |
| 5. Beef Slaughter House       | 2000      | 1813        | 10 11 148 |
| 6. Beef Stalls                | 240       | " "         | 240       |
| Petty works and Reserve       | " "       | " "         | 45 12 3   |
| Total                         |           |             | 8158 5 10 |
| (C) Drainage                  |           |             |           |
| 1. Drain over surplus channel | " "       | " "         | " "       |
| Petty works and Reserve       | " "       | " "         | " "       |
| Total                         |           |             | " "       |
| (D) Water Supply              |           |             |           |
| Petty works and Reserve       | " "       | " "         | " "       |
| Total                         |           |             | " "       |
| (E) Miscellaneous             |           |             |           |
| Petty works and Reserve       | " "       | " "         | " "       |
| Total                         |           |             | " "       |
| Grand Total                   |           |             | 8206 2 4  |

| Project                                       | Grant     | Remarks |
|-----------------------------------------------|-----------|---------|
| (a) Communications                            | 1616 3 4  |         |
| 1. Railway Road 2 miles                       | 243 8 6   |         |
| 2. Bellary Road 1 mile and 2 furlongs         | 171 4 6   |         |
| 3. Madras Road 6 furlongs                     | 230 13 -  |         |
| 4. Pathaluddapalle Road 1 mile and 3 furlongs | 218 11 -  |         |
| Petty Repairs                                 | 2479 14 9 |         |
| Total                                         |           |         |
| (b) Buildings                                 | 322 6 -   |         |
| 1. Inspectors Bungalow                        | 62 14 6   |         |
| 2. Master's sheds                             | 143 6 8   |         |
| 3. Latrines                                   | 130 12 -  |         |
| 4. Toll Gates                                 |           |         |
| Petty repairs                                 | 600 9 9   |         |
| Total                                         |           |         |
| (c) Drainage                                  | 162 9 6   |         |
| 1. Side channels                              |           |         |
| Petty Repairs                                 | 162 9 6   |         |
| Total                                         |           |         |
| (d) Water Supply                              |           |         |
| 1. —                                          |           |         |
| Petty Repairs                                 |           |         |
| Total                                         |           |         |
| (e) Miscellaneous                             |           |         |
| 1. Petty Repairs                              |           |         |
| Total                                         |           |         |
| Grand Total                                   | 3302 14 7 |         |

L. R. Murray  
President  
Municipal Committee



Statement of Municipal Establishment.

|                                                  | No.       | Salary per Mensem | Salaries per Annum | Total Major Heads |
|--------------------------------------------------|-----------|-------------------|--------------------|-------------------|
| <b>Grant I. Public Works</b>                     |           |                   |                    |                   |
| Overseer                                         | 1         | 60                | 606 15 6           |                   |
| Maistries                                        | 2         | 30                | 272 12             |                   |
| Peons                                            | 4         | 6                 | 72                 |                   |
| <b>Total</b>                                     | <b>4</b>  | <b>96</b>         | <b>951 11 6</b>    | <b>951 11 6</b>   |
| <b>Grant II. Education</b>                       |           |                   |                    |                   |
| <b>1. Training Schools</b>                       |           |                   |                    |                   |
| Masters                                          |           |                   |                    |                   |
| Clerks                                           |           |                   |                    |                   |
| Servants                                         |           |                   |                    |                   |
| <b>Total</b>                                     |           |                   |                    |                   |
| <b>2. Municipal Schools</b>                      |           |                   |                    |                   |
| Masters                                          | 7         | 107               | 1170 14 10         |                   |
| Clerks                                           |           |                   |                    |                   |
| Servants                                         | 2         | 9                 | 107 9 7            |                   |
| <b>Total</b>                                     | <b>9</b>  | <b>116</b>        | <b>1278 8 5</b>    |                   |
| <b>3. Schools on Combined System</b>             |           |                   |                    |                   |
| Masters                                          | 8         | 56                | 231                |                   |
| Clerks                                           |           |                   |                    |                   |
| Servants                                         |           |                   |                    |                   |
| <b>Total</b>                                     | <b>8</b>  | <b>56</b>         | <b>231</b>         | <b>1509 8 5</b>   |
| <b>Grant III. Sanitation and Medical Service</b> |           |                   |                    |                   |
| <b>1. Hospitals and Dispensaries</b>             |           |                   |                    |                   |
| <b>Medical Subordinates</b>                      |           |                   |                    |                   |
| Clerks                                           | 2         | 65                | 760 3 4            |                   |
| Servants                                         | 1         | 15                | 167 6 8            |                   |
| <b>Total</b>                                     | <b>12</b> | <b>97</b>         | <b>1134 8 10</b>   |                   |
| <b>Total</b>                                     | <b>15</b> | <b>177</b>        | <b>2062 2 10</b>   |                   |

Statement of Municipal Establishment.

|                                                          | No.       | Salary per Mensem | Salaries per Annum | Total Major Heads |
|----------------------------------------------------------|-----------|-------------------|--------------------|-------------------|
| <b>Grant III. Sanitation and Medical Service (contd)</b> |           |                   |                    |                   |
| <b>2. Vaccination</b>                                    |           |                   |                    |                   |
| Vaccinators                                              | 1         | 10                | 97 8 10            |                   |
| Peons                                                    |           |                   |                    |                   |
| <b>Total</b>                                             | <b>1</b>  | <b>10</b>         | <b>97 8 10</b>     |                   |
| <b>3. Registration</b>                                   |           |                   |                    |                   |
| Registrars                                               |           |                   |                    |                   |
| Peons                                                    | 2         | 16                | 150 5 2            |                   |
| <b>Total</b>                                             | <b>2</b>  | <b>16</b>         | <b>150 5 2</b>     |                   |
| <b>4. Conservancy</b>                                    |           |                   |                    |                   |
| Sanitation Inspectors                                    | 1         | 50                | 553 10 7           |                   |
| Maistries                                                | 2         | 30                | 353 4              |                   |
| Peons                                                    | 2         | 10                | 91 13 4            |                   |
| Scavengers (Males)                                       | 20        | 120               | 1278 15 8          |                   |
| Do. (Females)                                            | 20        | 80                | 901 11 2           |                   |
| <b>Total</b>                                             | <b>45</b> | <b>290</b>        | <b>3174 6 9</b>    | <b>5684 7 7</b>   |
| <b>Grant IV. Miscellaneous Municipal Paper</b>           |           |                   |                    |                   |
| <b>1. Lighting</b>                                       |           |                   |                    |                   |
| Masteralchies                                            | 3         | 18                | 213                |                   |
| <b>Total</b>                                             | <b>3</b>  | <b>18</b>         | <b>213</b>         |                   |
| <b>2. Slaughter House</b>                                |           |                   |                    |                   |
| Superintendents                                          | 1         | 10                | 120                |                   |
| Servants                                                 | 2         | 12                | 144                |                   |
| <b>Total</b>                                             | <b>3</b>  | <b>22</b>         | <b>264</b>         |                   |
| <b>3. Markets</b>                                        |           |                   |                    |                   |
| Gormastah                                                | 1         | 10                | 50                 |                   |
| Servants                                                 | 2         | 16                | 125 5 7            |                   |
| <b>Total</b>                                             | <b>3</b>  | <b>26</b>         | <b>175 5 7</b>     |                   |



# Statement II. Municipality of Buddapah.

|                                                    |   | Salary per Annum | Salaries per Annum | Total of all |
|----------------------------------------------------|---|------------------|--------------------|--------------|
| Grant I. Miscellaneous Municipal Purposes (Contd.) |   |                  |                    |              |
| 4. Poor House                                      |   |                  |                    |              |
| Servants                                           | 2 | 10               | 92                 |              |
| Total                                              | 2 | 10               | 92                 |              |
| 5. Cart stands                                     |   |                  |                    |              |
| Goormastahs                                        | 2 | 12               | 12                 |              |
| Servants                                           | 3 | 10               | 10                 |              |
| Total                                              | 5 | 22               | 22                 |              |
| 6. Travellers Bungalow                             |   |                  |                    |              |
| Servants                                           | 1 | 7                | 84                 |              |
| Total                                              | 1 | 7                | 84                 | 850 3        |
| Grant II. Supervision and Management               |   |                  |                    |              |
| 1. Office                                          |   |                  |                    |              |
| Manager                                            | 1 | 70               | 691 75             |              |
| Clerks                                             | 1 | 20               | 220                |              |
| Goormastahs                                        | 1 | 15               | 149                |              |
| Pions                                              | 3 | 18               | 197 12             |              |
| Sweepers                                           | 1 | 5                | 55 12              |              |
| Carriage allowance to Vice President               | 1 | 50               | 61 48              |              |
| Total                                              | 8 | 178              | 1375 41            |              |
| 2. Collection                                      |   |                  |                    |              |
| Bill Collectors                                    | 5 | 50               | 550                |              |
| Total                                              | 5 | 50               | 550                | 1925 4       |

Municipal Commissioners' office  
Buddapah 14<sup>th</sup> September 1881

Cond  
1881

L. N. Hurm  
President  
Municipal Commission

# Statement III. Municipality of Buddapah. Abstract of Deposit Accounts for the year 1880-81.

|                                                                          |           |                             |        |
|--------------------------------------------------------------------------|-----------|-----------------------------|--------|
| Balance brought forward                                                  | 1575 11   | Credited to Municipal Funds | 2391 8 |
| Deposits by Appellants                                                   | 929 15    | Returned to Appellants      | 24 2   |
| do. by Renters                                                           | "         | do. to Renters              | "      |
| do. by Contractors                                                       | 1453 28   | do. to Contractors          | "      |
| do. as security by Municipal servants                                    | "         | do. to Municipal servants   | "      |
| Deposited for the execution of work for which private parties are liable | "         | Returned to parties         | "      |
| Deposits under sections 53, 76, 79, 122, 143, 149 or Byg. Laws           | "         | Paid to claimants           | "      |
| Total                                                                    | 3968 12 8 |                             |        |

2/10  
15

Balance 1553 2 8  
Total 3968 12 8

# Statement II. Municipality of Buddapah. Demand, Collections and Balance statement for the year 1880-81. Current.

|                 | 1. Demand assessed | 2. Collected | 3. Remitted or Appeal or otherwise | 4. Written off as irrecoverable | Total (Col. 2, 3, 4) | Balance |
|-----------------|--------------------|--------------|------------------------------------|---------------------------------|----------------------|---------|
| Rates on Houses | 10378              | 9658 5       | 133 15                             | 548 10                          | 10340 14             | 37 2    |
| Tax on Arts     | 4112               | 3607 8       | 24                                 | 480 2                           | 4078                 | 34      |
| Tolls           | 8000               | 7667         | "                                  | 767                             | 7667                 | 333     |
| Land Rates      | 430 2              | 103          | "                                  | 103                             | 103                  | 327 2   |

## Arrears

|                 | 1. Balance of old Demand | 2. Arrears of previous year | 3. Total Demand | 4. Collected | 5. Remitted | 6. Written off | Total (Column 4, 5, 6) | Balance |
|-----------------|--------------------------|-----------------------------|-----------------|--------------|-------------|----------------|------------------------|---------|
| Rates on Houses | 2290 5                   | 2290 5                      | 1777 1          | "            | "           | 513 4          | 2290 5                 |         |
| Tax on Arts     | 1740 8                   | 1740 8                      | 1220 8          | "            | "           | 519            | 1740 8                 |         |
| Tolls           | 300                      | 300                         | 300             | "            | "           | "              | 300                    |         |
| Land Rates      | 1796 15                  | 1796 15                     | 940 1           | 362 11       | 251 3       | 1553 15        | 153                    |         |

Municipal Commissioners' office  
Buddapah 14<sup>th</sup> September 1881

L. N. Hurm  
President  
Municipal Commission



Children of school-going age } Boys 1249  
for purchase of elementary edu- } Girls 1192  
cations at 5 percent.

Increased Difference  
over the under  
Coordinate Subordinate.

Explanation of Variations

2110  
17  
16

[illegible]

J. R. Murray.  
President  
Music & Art Commission

$$\frac{210}{16}$$



# Statement VI B. Comparative Statement.

(Charges)

21/10 17

| Heads                                             | Actuals for previous year | Estimate for current year | Actuals for current year |
|---------------------------------------------------|---------------------------|---------------------------|--------------------------|
| <b>Grant I</b>                                    |                           |                           |                          |
| New Works                                         |                           |                           |                          |
| Communications                                    | 287 12 2                  | 416 " "                   | 47 12 6                  |
| Buildings                                         | 15979 12 11               | 11600 " "                 | 8158 5 10                |
| Drainage                                          | 165 " "                   | " " "                     | " " "                    |
| Repairs                                           |                           |                           |                          |
| Communications                                    | 2418 1 9                  | 3000 " "                  | 2479 14 4                |
| Buildings                                         | 501 11 10                 | 1050 " "                  | 880 6 9                  |
| Drainage                                          | 68 10 "                   | 300 " "                   | 162 9 6                  |
| Establishment                                     | 1051 " "                  | 972 " "                   | 951 11 6                 |
| Tools and Plant                                   | 31 14 "                   | " " "                     | " " "                    |
| <b>Grant II. Education</b>                        |                           |                           |                          |
| Municipal Schools                                 | 1257 12 11                | 1308 " "                  | 1324 13 9                |
| Results Grant                                     | 38 10 "                   | 200 " "                   | 86 12 "                  |
| Schools in the continued system                   | 780 8 "                   | 720 " "                   | 247 8 "                  |
| Books                                             | 70 " "                    | 90 " "                    | 90 " "                   |
| Prizes                                            | 120 " "                   | 120 " "                   | 120 " "                  |
| <b>Grant III Sanitation &amp; Medical Service</b> |                           |                           |                          |
| Hospitals and Dispensaries                        | 9012 1 7                  | 6752 " "                  | 2419 9 "                 |
| Medical Colleges                                  | 196 " "                   | 196 " "                   | 274 1 "                  |
| Vaccination                                       | 113 12 5                  | 202 " "                   | 104 8 11                 |
| Registration of Births and Deaths                 | 181 6 "                   | 192 " "                   | 150 5 "                  |
| Conservancy                                       | 5633 11 2                 | 5944 " "                  | 4905 10 2                |
| <b>Grant IV Miscellaneous Municipal Purposes</b>  |                           |                           |                          |
| Lighting                                          | 949 15 "                  | 916 " "                   | 952 10 "                 |
| Slaughter House                                   | 226 13 1                  | 314 " "                   | 342 3 2                  |
| Market                                            | 256 12 6                  | 240 " "                   | 175 5 7                  |
| Poor House                                        | 943 2 6                   | 1154 " "                  | 565 12 4                 |
| Police                                            | 15 " "                    | 4040 " "                  | 5583 10 5                |
| Travellers Bungalow                               | 435 15 8                  | 84 " "                    | 121 1 "                  |
| Cart Stands                                       | 249 10 "                  | " " "                     | 22 " "                   |
| Avenues                                           | " " "                     | " " "                     | " " "                    |
| Gravel Road                                       | 3106 " "                  | 4162 " "                  | 264 3 5                  |
| Miscellaneous                                     | 372 3 1                   | 304 " "                   | 9 14 7                   |
| <b>Grant V Supervision and Management</b>         |                           |                           |                          |
| Head Office                                       | 2175 7 10                 | 2190 " "                  | 1481 14 7                |
| Collection of Rates &c                            | 2475 7 10                 | 2190 " "                  | 550 " "                  |
| Miscellaneous                                     | 439 3 5                   | 818 " "                   | 1028 9 1                 |
| Advances Recoverable                              | 435 2 3                   | 720 " "                   | 4065 12 "                |
| Refunds                                           | 10155 " "                 | " " "                     | 1825 15 "                |
| Balances                                          | 2178 " "                  | " " "                     | 3568 9 1                 |
| <b>Total</b>                                      | 62028 14 1                | 1004 " "                  | 51855 1 8                |

| Increases over Estimate | Decrease under Estimate | Explanation of Variation                                                                                    |
|-------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------|
|                         | 368 13 6                | The works estimated for were not undertaken                                                                 |
|                         | 3441 10 2               | Rs 2000 proposed for the Civil Dispensary buildings were not utilized - nothing has been done at the market |
|                         | 520 1 8                 | The execution of repairs to some houses were not completed                                                  |
|                         | 389 9 3                 |                                                                                                             |
|                         | 137 6 6                 |                                                                                                             |
|                         | 20 4 6                  |                                                                                                             |
| 16 13 9                 |                         |                                                                                                             |
|                         | 113 4                   |                                                                                                             |
|                         | 472 8                   | This system was abolished in the course of the year                                                         |
| 1897 9 10               |                         |                                                                                                             |
| 78 7 3                  |                         | Cost of medicines supplied in 1879 was less in this year                                                    |
|                         | 97 7 2                  |                                                                                                             |
|                         | 41 10 10                |                                                                                                             |
|                         | 1038 5 10               | Cost of Conservancy carts estimated at Rs 10 each was about Rs 9.8 each                                     |
| 36 10                   |                         |                                                                                                             |
| 28 3 6                  |                         |                                                                                                             |
|                         | 64 10 5                 |                                                                                                             |
| 154 13 10               | 588 3 8                 | The inmates at the institution have decreased                                                               |
| 37 1 8                  |                         | Balance of 1879-80 - Rs 2716 was paid                                                                       |
| 22                      |                         |                                                                                                             |
|                         | 1508                    | The last class has been abolished                                                                           |
| 199 3 5                 |                         |                                                                                                             |
|                         | 708 1 5                 | Carriage allowance to the President has not been paid                                                       |
|                         | 268                     |                                                                                                             |
| 308 9 1                 |                         |                                                                                                             |
| 4065 12                 |                         | This was not utilized for                                                                                   |
| 1825 15                 |                         |                                                                                                             |
| 3568 9 1                |                         | do do do                                                                                                    |

Municipal Commissioners Office  
Cuddalore 11 September 1885



Statement of Comparative Statement - (Receipts)

2110  
18

| Item                                                                     | Actuals for previous year. | Estimated for current year | Actuals for current year |
|--------------------------------------------------------------------------|----------------------------|----------------------------|--------------------------|
| Rates on Houses &c.                                                      | 10338 9                    | 9500                       | 11435 6                  |
| Rates on Lands                                                           | -                          | 550                        | 1043 1                   |
| Taxes on Cattle &c.                                                      | 2702                       | 3500                       | 4828                     |
| Taxes on Vehicles                                                        | 247 8                      | 260                        | 300                      |
| Taxes on Animals                                                         | 932 8                      | 900                        | 886                      |
| Registration of Cattle                                                   | 850                        | 800                        | 834                      |
| Tolls                                                                    | 7500                       | 8000                       | 7966 10                  |
| Licenses                                                                 | 9 8                        | 10                         | 19 8                     |
| Licence Fees                                                             | 4814                       | 4500                       | 2275                     |
| Contribution from Special Funds                                          | 270 4 3                    | 100                        | 95 2                     |
| Contribution from Local Funds                                            | 8350                       | 1850                       | 2250                     |
| Fines and Fees                                                           | 389 4                      | 300                        | 438 15                   |
| Fees in Schools and Training Institution                                 | 861 11 6                   | 720                        | 797 6                    |
| Rents of Stables, Gardens, Markets &c.                                   | 4174 12                    | 4620                       | 4231 12                  |
| Payments for Municipal services to private parties                       | 156 8 10                   | 264                        | 23 6                     |
| Endowments, Private Contributions and Donations & Miscellaneous Receipts | 11572 5 6                  | 8920                       | 6822 14                  |
| Miscellaneous                                                            | 749 5 9                    | 610                        | 1926 2                   |
| Loans                                                                    | -                          | -                          | -                        |
| Advances Recovered                                                       | 7155                       | -                          | 3538 12                  |
| Balance                                                                  | 955 9 3                    | 2500                       | 2083 6                   |
| Total                                                                    | 62028 14 1                 | 48004                      | 51855 1                  |

Municipal Commissioners' Office  
Bundabadi 14, September 1881

Cond  
18



L. A. Murders  
President  
Municipal Commission.

Municipal Commissioner 3  
 Board of appeals 14<sup>th</sup> September 1881 3

Read a paper 14<sup>th</sup> September, 1881

Corvus 7A

Municipal Commissioners' office  
Kuddalapa 14, "September 1887"

L. R. Hursey  
President  
Municipal Commission

|                                                   |          |
|---------------------------------------------------|----------|
| (1) Name of Municipality                          | Cuddapah |
| (2) Population as per last Census                 | 16275    |
| (3) Number of Commissioners                       |          |
| (a) Ex-officio                                    | 2        |
| (b) Nominated                                     | 16       |
| (c) Elected                                       | "        |
|                                                   | Total 18 |
| (a) Official                                      | 9        |
| (c) Non-official                                  | 9        |
| (f) Europeans                                     | 8        |
| (g) Natives                                       | 10       |
| (4) Incidence of Taxation (Statement I. Head I)   |          |
| per head of Population                            | 1-10-10  |
| (5) Incidence of income (not including balance)   |          |
| per head of Population                            | 3-4-11   |
| (6) Total number of meetings held during the year | 32       |
| (7) Average attendance at each meeting            | 3.03     |
| (a) Official Commissioners                        | 3.61     |
| (b) Non-official                                  | 2.48     |
| (c) European                                      | 4.16     |
| (d) Native                                        |          |

Conc'd  
MR



Statement showing the attendance of each Commissioner at the Meetings held in 1880-81.

21/10/20

| Names of Commissioners.    |                                                   | Number of Meetings each Commissioner attended. | Remarks.                                                       |
|----------------------------|---------------------------------------------------|------------------------------------------------|----------------------------------------------------------------|
| <u>Ex-Officio Members.</u> |                                                   |                                                |                                                                |
| 1                          | S. J. Mc Carthy Esquire (President)               | 19                                             |                                                                |
| 2                          | A. W. B. Higgins Esquire.                         | 5                                              |                                                                |
|                            | W. H. Welsh Esquire                               | 3                                              | Acted for Mr Higgins for 3 months.                             |
| <u>Official Members.</u>   |                                                   |                                                |                                                                |
| 3                          | G. J. Egan Esquire                                | 14                                             |                                                                |
|                            | Lieutenant Colonel W. M. Fraser.                  | 2 +                                            | Appointed Vice Mr Egan on the 7 <sup>th</sup> September 1880   |
| 4                          | C. J. Norfor Esquire                              | 1 +                                            |                                                                |
|                            | K. J. Nordman Esquire                             | 0 +                                            | Appointed Vice Mr Norfor on the 7 <sup>th</sup> September 1880 |
| 5                          | The Inspector of Schools 2 <sup>d</sup> Division. | 0 +                                            |                                                                |
| 6                          | W. M. Thorburn Esquire                            | 9                                              | Acted as Vice President up to October.                         |
|                            | MR R. M. Syasaomy Pillay Aiyazul (V. President)   | 30                                             |                                                                |
| 7                          | " B. Venkata Row Carr                             | 8                                              |                                                                |
| 8                          | Mr David Joseph                                   | 6                                              | Appointed only on the 7 <sup>th</sup> Sept. 1880.              |
| 9                          | MR R. V. Krishniak Carr                           | 6                                              |                                                                |
| <u>Non-Officials.</u>      |                                                   |                                                |                                                                |
| 10                         | Rev. J. R. Bacon                                  | 8                                              |                                                                |
| 11                         | Mr. W. Elliot Esquire                             | 16                                             |                                                                |
| 12                         | J. Mc Gregor Esquire                              | 9                                              | Appointed only on the 7 <sup>th</sup> Sept 1880.               |
| 13                         | C. Narasimha Carr                                 | 8                                              |                                                                |
| 14                         | J. Perumal Naider Carr                            | 13                                             |                                                                |
| 15                         | Panem Panjiak Carr                                | 11                                             | Appointed only on the 7 <sup>th</sup> Sept 1880.               |
| 16                         | Ibrahim Saib Bahador.                             | 9                                              |                                                                |
| 17                         | Kajahkhan Santhoz, Bahador                        | 15                                             |                                                                |
| 18                         | Hazy Syed Mounadeen Saib Carr.                    | 12                                             | Sir died in January 1881.                                      |

Number of Ordinary Meetings 19  
do. " Special Meetings 8  
do. " Appeal Meetings 5  
Total 32.

Municipal Commissioners' Office  
Suddapah 14<sup>th</sup> September 1881

L. R. Murray.  
President  
Municipal Commissioners



Enclosure  
for 3

To

L. R. Burrows Esquire

President Municipal  
Commission

Cuddapah

Most Respected Sir

In obedience to your instructions  
contained in your letter N<sup>o</sup> 1613 dated  
24<sup>th</sup> May 1881 to the address of the  
Deputy Collector in charge of the  
Treasury, I respectfully beg to bring  
to your notice that I commenced  
auditing the accounts of the Cuddapah  
Municipality for the year 1880-81  
on the 15<sup>th</sup> June and closed the same  
on the 25<sup>th</sup> July 1881 and the result  
of which is as follows:—

2. The year under report opened  
with an opening balance of Rupees  
(2083-6-7) and closed with a sum  
of Rupees 3568-9-1. The receipts  
and charges were respectively Rs

File 2532/81



Ruppes 49.771.11.1 and 48286.8.7

The Statement marked A appended  
this shows several over pay-  
ments and short payments amounting  
to Ruppes 4.12.9 which resulted from  
want of necessary precaution on the  
part of the Municipal Establishment  
in calculating the Salary Bills of  
certain Subordinates. It would  
therefore be necessary that a sum  
of Ruppes 3.11.11 will have to be recovered  
from them and a sum of Ruppes 1.0.10  
to be paid to certain Subordinates.

4 A sum of Ruppes 95.3.10 re-  
mitted by the Town sub magistrate  
as being the Surplus Collections of  
fees levied on stray cattle during the  
year 1880-81 was credited in full  
to the Municipal Fund without  
a moiety of it being remitted to the  
Chengelpet District towards the  
contribution of Government Experi-  
mental Farms as usual. This adjust-  
ment has not been made during  
the Official year and I have pointed  
out this to the manager and he

he has now taken steps to do useful  
in the matter.

2110  
22

5 The House Tax Register was  
examined. The net settled demand for  
the year amounted to Ruppes 10378, and  
collections made during the year was  
Ruppes 9695.7.0 which left a balance  
of Ruppes 682-9-0, and collected at  
the close of the year.

6 The above balance was written off the  
account as particularized in the margin.

1 By the Vice President  
Ruppes 22-13-0

2 Amount sanctioned  
in a special meeting  
Ruppes 111-2-0

3 By General meeting  
Rs 548-10-0

In connection with the item No. 1 noted  
in the margin, I beg to point out certain  
instances in which the procedure adopted  
by the Vice President appears to be contrary  
to rules.

7 Mr. J. H. Andree the owner of  
the house No. 2211 on the Trunk Road  
presented a petition on the 22<sup>d</sup> December  
1880 to the Vice President stating that  
his house was left vacant from October  
1880. Thereupon the Vice President reduced  
the Tax from Ruppes 40.8.0 to Rs 20.4.0  
being the amount for one half year  
and issued an endorsement therein No.  
362 dated 8<sup>th</sup> January 1881 accordingly.



Under Section 50 of the Act No. III of 1871 the Commissioners are authorized to remit the proportionate Tax calculating the same on the number of days during the year in which any particular house may be left vacant, but there is no provision in the Act to remit the Tax for the whole half year as was done in the present case.

This being opposed to the rules, I request that the President will be good enough to recover the amount from Mr. Andree remitting only the proportionate Tax for the number of days his house was actually left vacant.

8 There was another application to the address of the Vice President from one Andalamma the owner of the house No. 1816 in the Cuddapah Town showing her inability to pay the house tax imposed on her house.

The Vice President accordingly remitted the whole Tax Rs 2-4-0 on consideration of her poverty. As regards

210 23  
regards items No. 243, the sanction of the Commissioners was obtained to write off the sum from the accounts on the ground that several houses had been left vacant during the year. Even in this matter no attention was paid to the provisions of section 50 of the Municipal Act in doing so.

9 The Trade Tax Register was examined and found the same to be correct. Of the demand of Rupees 44125, settled for the year, a sum of Rupees 3631-8-0 was actually collected during the year and a sum of Rupees 446-8-0 was written off as irrecoverable on the sanction of the Commissioners leaving a balance of Rupees 34-0-0 to be collected in the current year.

10 A sum of Rs 6-0-0 was first imposed as Professional Tax on one G. Nagiah who enlisted himself as a pleader in the District Munsiff Court Cuddapah in the month of August 1880. On his appealing that he had taken up the profession



profession newly, the Vice President confirmed the Tax rejecting his appeal vide endorsement N<sup>o</sup> 276. The party put in a review against the above decision on the 20<sup>th</sup> December 1880 and the Vice President then remitted the Tax without assigning any reasons for so doing and without obtaining the sanction of the Commissioners vide endorsement N<sup>o</sup> 349 dated 22<sup>d</sup> December 1880. The subject was subsequently brought to the notice of the Commissioners by means of a list submitted to them for their sanction to write off the same and other sums as irrecoverable.

11 It appears to be contrary to section 62 of the Act, to remit the whole Tax imposed on the Pleader referred to in the above, though he exercised his profession for a period of two months during the 1<sup>st</sup> half year.

12 From the list of persons whose Profession Tax was remitted, it appears the marginally noted persons were included therein as having been

Mr. B. W. Elliot  
Public Prosecutor  
B. Venkoba Rao  
Pleader B. C. Choudhary

|             |          |         |
|-------------|----------|---------|
|             | 1879-80  | 1880-81 |
| Demand      | 729-13-" | 430-2-" |
| Collections | 577-6-"  | 103-0-0 |
| Balance     | 152-7-"  | 327-2-" |

These amounts do not tally with bills and registers of bills collected reasons not known.

been absent during the 2<sup>d</sup> half year. This is very surprising. They are the Vakils of the District Court and they seem to have exercised their profession during that half year without any interruption. It does not appear from the Record of the Office that they preferred an appeal in the matter. In the absence of this, the procedure adopted in remitting the Tax imposed upon them, seems to be irregular and improper. How many more like this, are included in this list that I do not know.  $\frac{2110}{2824}$

13 At a Special Meeting held on the 17<sup>th</sup> July 1880, the Commissioners passed a resolution to the effect that the Land Tax in the limits of the Municipality should be reduced from Rupees 3½ on wet land per acre and annas 12, on dry land to Rs 1½ and annas 4 respectively. The demand was also fixed according to this rate for the year 1879-80. refunding the difference already levied on certain lands. To my great astonishment, during the year, the demand under report was



was fixed at the rate of 12 annas per acre on wet land and 4 annas on dry land and collected accordingly throughout the year without authority of either of the Commissioners or Government. I could find no authority under which the above novel rate was introduced this year on the face of the above resolution.

This matter requires a special notice of the President. The Demand Collection and balance of the Land Tax outstanding for the years 1879-80 and 1880-81 is as shown in the margin.

14 The statement B appended to this shows the Demand Collection and balance of License Tax during the year. From this it will be seen that a sum of Rupees 2275, was actually collected during the year and a sum of Rupees 2200, was remitted to the District Treasury instead of Rupees 2185. The difference of Rupees 15 consists of the sum of Rupees 5 referred to in para 15 of this letter and of Rupees 10— remitted in excess which should be recovered from the Muzer Treasury.

Manager secured for  
having dismissed from }  
Municipal Office }  
} President N.º 99 dated 22.  
February 1887.

Abbaye Hindu introduced. 30--  
Meeting held on the 9<sup>th</sup> Feb. 1887.

15 A Sum of Rupees 5-0-0 collected during the year as Demand fees on 20 demands issued by the Vice President for collection of License Tax was remitted to the Municipal Treasury instead of retaining the Municipal Fund as required by the Municipal Boards Proceedings No. 127 dated 31 March 1880. I request that this sum may be recovered from the Municipal Treasury and appropriated for Municipal purposes.

16 Of the sum of Rupees 277 being the remuneration to the Municipality for collecting License Tax which was irregularly distributed among the Municipal servants in the year 1879-80, and disallowed by me in my last Audit Report a sum of Rupees 157 only was recovered from a few parties and the balance of Rupees 120 due from the late Manager, Overseer, and writer was ordered to be written off under the orders specified in the margin for the reasons shown therein. In last years report these sums were recom-



recommended to be <sup>ed</sup> from  
the parties concerned <sup>over</sup> these steps  
were taken to recover <sup>the</sup> amount though  
the first (2) parties had sufficient means  
to pay the same (one <sup>made</sup> a  
monthly pension of <sup>Rs</sup> 20 and the  
other a gratuity of <sup>Rs</sup> 100) nor the  
matter reported to <sup>be</sup> sent in  
supervision of the <sup>also</sup> made  
vide Government Order <sup>No</sup> 1107 dated  
15<sup>th</sup> June 1881

17 As per statement enclosed  
it appears that the payments made  
under several heads <sup>have</sup> exceeded  
the allotment in the Budget and  
under some minor heads there has  
been an expenditure without any  
Budget provision. It is a thing  
which should have been guarded  
against before payment was ordered.

As section 32 of Act No. III of 1871  
provides that a supplemental estimate  
should be sent if modifications in  
the Budget allotment are required  
in the course of the year.

18 The register showing the number

number of demands and warrants <sup>8110</sup>  
issued for collection of arrears of house  
and Land Taxes and fees levied on  
them is very incorrectly kept. A considerable  
number of demands and warrants  
have not been entered in it. There is  
nothing to check the amounts of fees  
collected by the Bill Collectors. A few  
items were only entered in the Register  
which do not at all correspond with  
the amount shown in the Day Book.  
A good system should, I think be  
adopted for the future in this respect.

19 In the month of January 1881  
the District Court issued summons  
to the Vice President Municipal  
Commission to produce papers in the  
Court in a certain suit connected with  
the Municipalities together with a balance  
of Rs 1000. The sum in question was  
ordered by the Vice President to be cre-  
dited to Municipal Funds in the  
same month and withdrawn in the  
month of March 1881 and paid to  
writer who attended the Court. This  
seems to me an abnormal procedure.



20. The deductions of fines imposed on the servants of the Civil Dispensary, instead of being shown in the Pay Abstract presented to Municipal Office for payment, were exhibited in the acquittance roll and the amounts shown remitted to the Municipality from time to time. This is objectionable and should be avoided for the future. An item of annas 4, so deducted from the acquittance roll in the month of January from the salary of Suddasanny, a servant of the Dispensary was not remitted to the Municipality during the Official year, and it does not appear what has become of this, which I think should now be recovered and credited to Municipal Fund.

21. There were 4 toties on a salary of Rupees 6; 3; 3; and two attached to Civil Dispensary and Poor House. The number was reduced to 3 and the salary of that man viz Rs 3 was distributed among the two other toties. This

Advanced to Srimappa in August 1891 } Rs 12-0-0  
for repairing Police boats

Do to Mr Subbiah in September 1890 } Rs 20-0-0  
for repairing Slaughter House

Do to Gungiah for repairing baf } Rs 40-0-0  
Slaughter House

4  
210 27  
This is a deviation from the allotment made in the Budget. No order of the Vice President or Commissioners is forthcoming in support of this procedure, nor any remark made in the first bill presented after these changes were effected. In the first month after the above changes in the number the payment made to the toties exceeded their monthly scale by one rupee owing to the two toties having been paid at 2 Rs each in addition to their pay instead of Rs 1 and 2. The excess amount was subsequently recovered and recredited in the accounts. The error was not rectified by the Municipal Manager when the first bill containing this change received for payment. The Manager says that the change was informed to him by the Fileah Surgeon in person.

22. The amounts specified in the margin have been advanced to certain parties for the work particularized, in the month of August and Sep-



September 1880, but the sums have not been adjusted during the year under report. No steps have been taken to adjust the amounts during the year, although contract was given in the 2<sup>nd</sup> quarter of the year.

23 One Rungasammy Moodelliar, inhabitant of Buddapale Town took licenses for three carts and four bullocks paying Rs 5 on the 6<sup>th</sup> March 1880. He again remitted the same amount on the 13<sup>th</sup> July 1880 for the same number of carts and bullocks. On each occasion the Manager granted him tickets bearing different numbers together with receipts for the money signed by the Manager. In the month of September the said Rungasammy complained that he paid the fee twice for the licenses and requested that the money so paid in the 2<sup>d</sup> time be refunded to him. On his requisition the excess amount was refunded to him. On enquiry the Gumastah informs that Rungasammy Moodelliar did neither return the 3 tickets nor

nor produced the receipts granted to him on the 1<sup>st</sup> and 2<sup>d</sup> occasions in justification of the amount refunded.

24 It is a matter of surprise that a man after once obtaining tickets or licenses and affixing them to the carts which are plainly visible will apply a second time for such tickets within so short time as two months. If by an oversight had done so, he would have applied for the refund on the next day producing the tickets and receipts. 2110  
28

I therefore request that the money refunded may be recovered from the party in fault.

25 There are several Contract Bonds executed by contractors to pay certain penalties in cases of failure to perform the works, they have undertaken within the fixed period of time. Several contractors have failed to fulfil the conditions of their bonds. Only 5 cases were brought to the notice of the Commissioners during the year



year and penalties levied. The other cases were entirely left unnoticed

26 It is not possible to know from the records as to whether the penalties levied on other documents have been excused or not. It would be better to adopt a regular system in this respect.

27 The security money deposited by contractors of Toll Gate, Market and Cart Stand, is being credited to Municipal Fund and appropriated for Municipal purposes. The amount in question is again charged to Municipal Fund and as soon as the contract is over and credited to proper heads.

To avoid this double transaction in the accounts I would suggest that all such deposit may be obtained in the shape of promissory notes if the amounts

5  
amounts involved are large and in the shape of Savings Bank Pass Books in other cases. Vide Standing Order N<sup>o</sup> 258 of Maclean's edition. 21/10 29

I beg to remain  
Most Respected Sir,  
Your most Obedt<sup>h</sup> humble servant  
/Signed/ C. Appalacharu.  
Auditor of the Municipal  
accounts Cuddapah

Cuddapah  
30<sup>th</sup> July 1881  
Desp<sup>d</sup> 3-8-81

/True copy/

H. Muscuney  
Vice President  
Municipal Comm<sup>n</sup>

Concl  
Hb



- 1 The several items specified in Statement A are separately noted upon in the remarks column of that statement. The Vice President is requested to see that the recoveries and explanations called for are carried out and given.
- 2 It is observed that half the surplus of the Pound Fund has already been paid over to Government to the credit of the Experimental Farm account.
- 3 The auditors remarks on the practice of remitting house tax without notice of vacancy or otherwise in contravention of section 50 are correct. Steps have already been taken for avoiding the same mistakes this year. I see no sufficient reason for making any further demand on Mr Andree or any other persons whose tax has been improperly remitted.
- 4 The Vice President should bring all petitions for remission on the plea of poverty for the disposal of the Board.
- 5 The reported irregularities in exempting persons from Profession Tax, and



and the apparent discrepancy between the assessment sanctioned for Land Tax, and that adopted in preparing the Land Tax registers will be separately noticed.

6 The Vice President is requested to apply to the collector for a refund of Rupees 15 on the grounds specified in paras 14 and 15 of the Auditor's report.

7 In remitting a portion of the retrenchment ordered to be made on account of unauthorized disbursements to Municipal servants, the President and the Board were acting within their authority, and the remarks of the auditor in para 16 do not appear to be called for.

8 The small departures from the Budget limits noticed by the Auditor in para 17 do not appear to be important and were unavoidable.

9 Orders have been passed already for keeping proper registers of Demand notices and Warrants.

10 The

21/10/31  
10 The Vice President is requested to explain the matter noticed in para 19 of the Auditor's report, and to see that the deductions of fines imposed on the servants of the Civil Dispensary are shown in the Pay Abstracts in future. The amount deducted from the salary of Ben dasany in January should be remitted to the Municipal Office without delay, if it has not already been paid.

11 The para. respecting tollies does not appear to call for notice further than that the manager should have obtained an order in writing for the change made. He will be careful about this in future.

12 The Vice President is requested to take steps for adjusting the advances outstanding against the individuals noted in para 22.

13. Refunds of cart or carriage licence fees will in future be refused unless application is made within 3 days, and then only on the return of the



the licenses and tax tickets. It can rarely be necessary to make any such refund and all applications should be received with suspicion and carefully scrutinized before submitting to Commissioners for sanction, as there is no ground for imputing fraud in the instance referred to by the auditor; there is none for recovering the funds objected to.

144 The security money deposited by contractors must not be appropriated for Municipal purposes. The cash balance should always be greater than the amount of the contractors cash deposits. The Manager will be held responsible for this in future.

J. R. Munro  
President  
Municipal Comm<sup>ee</sup>

Malinquent showing the results of audited and  
Towns for the year 1880-81

| No. of the month to which the amount is paid | Particulars of the payment                                                                                                                                                                                                 | Amount                  | Nature of the error or objection                                                                                                              | Explanation of the President's Remarks             | Explanation of the President                                                                                                                    |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
|                                              |                                                                                                                                                                                                                            |                         |                                                                                                                                               |                                                    |                                                                                                                                                 |
| 2                                            | April 1880.<br>Salary of Watchman on Railway Road from 22 <sup>d</sup> February to 12 <sup>th</sup> March 1880 at 12 <sup>th</sup> 6 per month. . . 44-00<br>Amount admitted 3-55                                          |                         | Excess in calculation the amount is to be recovered from next month's party concerned, and credited to Municipal Fund.                        | To be recovered from next month's party concerned. | This money was temporarily employed on the Municipal works and is not now in the service and therefore the amount cannot be recovered from him. |
| 27                                           | May<br>Carriage allowance for Mr. A. G. Johnston late Vice President Municipal office from 19 <sup>th</sup> to 7 <sup>th</sup> April 1880 at \$50 per month \$4-00<br>Amount admitted 11-105<br>as per correct calculation | " " 4<br>" " 6<br>" " 1 | Excess in calculation the sum of amount is to be paid to him from Municipal Fund.                                                             | This need be done.                                 |                                                                                                                                                 |
| 78                                           | June<br>Amount paid for one constructing a shed to water parts in port of Police station. . . 20-20<br>Amount admitted 20-10                                                                                               | " " 6<br>" " 1          | The vouchers produced in support of the bill amount to \$20-10 only. The excess amount overpaid should be recovered from the party concerned. | To be recovered.                                   | The vouchers amount to \$20-20, there are alterations in the figures of one of the vouchers which is immaterial and can be admitted.            |

2110  
32



136 August 1880 Cooly work done for repairing the French Road. Amount of the bill Rs. 88-0-0 Amount admitted 87-12-0

Rajah Kungiah Head Cooly was paid Recover from next months pay on the 22<sup>nd</sup> July 1880 on which date neither pay common Coolies were employed nor any work was done. I therefore disallowed the amount for the date, thinking that during the absence of common Coolies there is no necessity of employing Head Cooly. The amount is to be recovered from the party. Amount paid to Rajah Kungiah on the 9<sup>th</sup> & 10<sup>th</sup> August 1880 was disallowed under the clause as no specific bill is against the bill No 136.

Vidaramark on bill No 2.

170 September 1880 Cooly work done for repairing the French Road. Amount of the bill 59-2-0 Amount admitted 58-10-0

184 October 1890 Bill for repairing the Railway Road to form

1<sup>st</sup> to 21<sup>st</sup> September 1880. Amount of the bill 93-8-3 do. Admitted 93-0-3

December. Full pay of 10th Khammah servant in the District. pecuniary from 1 to 12 and half from 13 to 30 September 1880 at Rs 7 per mensem. Amount drawn 44-14-0 do. admitted 4-14-0

Contingent bill of Zillah Surgeon on account of Stationary charges of Civil Dispensary.

218.

Amount paid to Rajah Kungiah

on the 8<sup>th</sup> June 1880. September 1880 was disallowed under the clause specified against the bill No 136.

Error in calculation.

The amount is to be repaid to the party from the Municipality fund.

No proper bill for Rs 56-4-0 was presented to the District Officer. There was only one voucher for Rs 38-7-3 in receipt of the amount, which has not been affixed with an authentic stamp and the remaining sum of Rs 17-12-9 was not recovered.

Vice President will please explain.

There, present - Shersford Rs 54-0-0 paid to the Zillah Surgeon, as ad. - advance for purchasing - Stationery but a voucher for Rs 38-7-3 has not been affixed with an authentic stamp the value of which will be recovered.

2110 33



from the party concerned.

for the same office. Therefore the value of the stamp and voucher should be taken from the party to whom the money was paid.

According to latest calculation the debt for 356 patients at Rs 1-4. Comes to Rs 29-10-8, and not Rs 29-8-8 as paid.

Therefore the amount shortly drawn must be paid on supply - mental to the Contractor if the number of patients mentioned in the bill is correct.

The Manager Appan Pillay having been allowed to draw pension from 8th November 1880, the pay given him or set back date has

306 January 1881 Contingent bill of Civil Dispensary for December 1880. Amount of full deal Rs 29-8-8

As admitted according to correct calculation 29-10-8

" 10 "

314 January 1881 Salary bill of Appan Pillay late Manager Municipal Office from 1st 8th November 1880 at Rs 70 per mensem Rs 18-10-8

Amount admitted 16-5-4

2 5 4

Statement of Municipal Accounts, Cuddalore

327 February 1881 Bill for repairing latrine at Arutha Saptakulam 83 C. yards of mud wall at price 5 per C. yard Rs 2-9-3

Amount admitted. 2-9-8

been disallowed. There fore the amount over paid is to be recovered from him. Recover from next month's pension

According to correct calculation the amount comes to Rs 2-9-8

And not Rs 2-9-3

As paid. The dif

ference is now to be paid on sup.

plimental.

Not necessary

210  
34

February 1881 Salary of Mr. Mungai Municipal Engineer



from 14 to 27<sup>th</sup> January  
1881 at Rs 4 per mensem  
Admitted. 3-8-81

Over payment 3-11-81  
Short payment 1-11-81  
4-12-81

Cuddapah  
30<sup>th</sup> July 1881  
Despd 3-8-81

Error in calculation  
the amount overpaid  
is to be recovered  
from her.

(Signed) C. Appalachari  
Auditor of Municipal  
Accounts, Cuddapah.

(True Copy)

G. Mulaney  
Vice President

Consd  
1881

L. R. Murthy  
President, Cuddapah

With reference to  
the remarks of the Auditor in  
para 19 of his report I beg to  
state that the District Court  
of Cuddapah had issued a  
summons to produce documents  
before the Court and at the  
same time sent one rupee as  
batta. I deposited the writer  
of the Municipal Office to  
attend to the summons. The  
amount when received was  
credited to the Municipal  
funds, as per <sup>the Contn</sup> Memo. had  
definite order. The money had  
to be drawn from the Treasury  
and paid to the Clerk who  
appeared at the Court with  
the required registers.

G. Mulaney  
Vice President

Memo showing the amounts expended the Budget Grant.

2110 35

| Items.                             | Amount<br>Sanctioned |   |   | Amount<br>expended<br>during the<br>year |    |   | Surplus   |
|------------------------------------|----------------------|---|---|------------------------------------------|----|---|-----------|
|                                    |                      |   |   |                                          |    |   |           |
| New Works.                         |                      |   |   |                                          |    |   |           |
| Communications                     |                      |   |   | 47                                       | 12 | " | 47 12 "   |
| Establishment of Municipal schools | 1272                 | " | " | 1378                                     | 8  | 5 | 106 8 5   |
| do Contingencies                   | 36                   | " | " | 46                                       | 5  | 4 | 10 5 4    |
| Medicine supplies                  | 4396                 | " | " | 4519                                     | 4  | 8 | 123 4 8   |
| Sundries                           | 750                  | " | " | 765                                      | 11 | 6 | 15 11 6   |
| Cleansing Wells and Tanks          | "                    | " | " | 264                                      | 12 | 8 | 264 12 8  |
| Sanitary Works                     | "                    | " | " | 125                                      | 8  | " | 125 8 "   |
| IV. Miscellaneous                  |                      |   |   |                                          |    |   |           |
| Lighting Contingencies             | 700                  | " | " | 735                                      | 14 | 4 | 35 14 4   |
| Slaughter House do                 | 50                   | " | " | 78                                       | 3  | 6 | 28 3 6    |
| Travellers Bungalow do             | "                    | " | " | 37                                       | 1  | 8 | 37 1 8    |
| Cart Stand                         | "                    | " | " | 22                                       | "  | " | 22 " "    |
| Quenching fire                     | "                    | " | " | 84                                       | 6  | " | 84 6 "    |
| Miscellaneous.                     | "                    | " | " | 33                                       | 1  | 6 | 33 1 6    |
| V. Head Office contingencies       |                      |   |   |                                          |    |   |           |
| Miscellaneous                      | 54                   | " | " | 106                                      | 10 | 6 | 52 10 6   |
| Refund                             | "                    | " | " | 714                                      | 14 | 3 | 714 14 3  |
| Petty new works                    | "                    | " | " | 1731                                     | 15 | " | 1731 15 " |
|                                    | "                    | " | " | 42                                       | "  | 3 | 42 " 3    |

Cuddapah  
30<sup>th</sup> July 1881  
Despd. 3-8-81

(Signed) C. Appalachari  
Auditor  
Municipal Accounts, Cuddapah

(True Copy)  
G. Mulaney  
Vice President

Consd  
1881



107 474 Municipal Commissioners' Office  
Buddapah 14<sup>th</sup> September 1891

CURRENT No. 2532

From L R Burrows Esquire  
President  
Municipal Commission  
Buddapah.

To The Honorable R Davidson  
Chief Secretary to Government  
Optacamund.

2110  
36

Sir,

I have the honor to submit  
the Report of the Buddapah Municipal  
Commissioners, on the working of the  
Act during the year 1880-81. A list  
of the enclosures of the report, is given  
in the margin.

2. Collections. The collections under the  
head of Rates and Taxes exceed the  
actuals of 1879-80 by Rs 4732 and the  
estimate of 1880-81 by Rs 3696. This satis-  
factory result is entirely due to the  
more efficient working of the Office  
Establishment. It will be seen by a  
reference to Statement 4 that the  
balance

\* 1. Report of the Vice President  
2. Annual Statements  
3. Report of the Auditor with the  
remarks of the President  
4. Statement showing the attendance  
of Commissioners.

GO (Finl) 2110/81

Finl 2532/81



balances are small and with the exception of Land Rates, there are no arrears balances.

3. The Registers of Demand notices and Warrants, not having been kept regularly for the years previous to 1880-81, it is not possible to furnish a clear statement of the number of Demand notices, and warrants issued for those years. It appears however, that Rs 46-4-0 were collected in fees for Demand notices and warrants issued for years previous to 1880-81. The following statement shows the necessary particulars for 1880-81.

House and Land Taxes.

| Demand Notices |                 | Warrants      |                 | Total         |                 |
|----------------|-----------------|---------------|-----------------|---------------|-----------------|
| Number issued  | Amount of fees. | Number issued | Amount of fees. | Number issued | Amount of fees. |
| 93             | 23 4            | 18            | 11 4            | 111           | 34 8            |

90 persons were prosecuted, for not paying Tax on Vehicles &c, of whom 23 were acquitted, and fines amounting to Rs 26-12-0 were imposed on the remainder. One person was imprisoned in default of payment of the Tax and fine.

42 persons were prosecuted, for non-payment of Profession Tax, and were acquitted, but on reference made to the High Court, the Proceedings of the Bench Magistrates, in these cases have been quashed, and the cases are still pending trial.

2110/37

4. Expenditure. Full particulars of the Expenditure are given in the Commissioner's report and statements. The Conservancy of the Town seems fairly well carried out. The roads and streets are not in good order, and more money should be allotted to their upkeep and improvement. The Municipal school is a decided success. It had 163 pupils, as against 141 the year before, and the amount collected in fees was Rs 748- leaving only Rs 577 to be met from the Municipal Fund. This satisfactory result is due to the efficient manner in which the Head Master performs his duty. The charges for the Dispensary are heavy, in proportion to the means at the disposal of the Municipality. In 1879-80. they were Rs 7012. This was the year



year succeeding the famine and  
expenditure was heavier in consequence.

In 1880-81 the charges amount to Rs 8650.

Of this amount, Rs 2832 are contributed

from the Cuddapah Local Fund

and other sources, and the remainder

Rs 5768 comes out of the Municipal

Fund. This is about  $\frac{1}{3}$  of the income

from Rates and Taxes. The Hospital

is no doubt an excellent Institution, but

care will have to be taken to prevent

a disproportionate appropriation of the

public fund for its maintenance, to

the neglect of roads and other works

of public utility.

5. The Government will see from the

enclosures to the Auditor's Report, that

the irregularities pointed out in that

report have been rectified. With the

exception of the error in the preparations

of the Land Tax Register they are not

serious. A great improvement has been

effected during the year in the general

management, and I see no reason

to doubt that the working of the Office

will be found to have been satisfactory

when next year's report is sent in.

b. I submit a statement of the attendance

of Commissioners at the Board Meetings,

from which it will be seen that several

of them are lax in the performance of

their duty.

I have the honor to be,

Sr,

Your most Obedient Servant

L. R. Narayana

President

Municipal Commission

2110  
39  
38

Council  
14



N. 1032-21-5-80  
 826-4-5-81  
 1107-16-6-81

1881. *Recd.*  
Municipal Department.  
*Report*

From *R.D.*  
*7 SEP 81*  
 The President  
 Municipal Commission  
 Cuddapah

To *16/11/81*  
 The Chief Secretary  
 to Government  
 Secretariat

Dated 14<sup>th</sup> }  
 Received 16<sup>th</sup> } September 1881

CURRENT NO. 2532  
 No 474  
 Enclosure No 4

Subject.  
 Submits the Annual Report  
 of the Cuddapah Municipality  
 for the year 1880-81.

3<sup>rd</sup> Rptd.  
 E.H.

Enclosure  
 No 1

(1)  
 Annual Report of the Cuddapah  
 Municipality for the year 1880-81.

1. The estimated receipts, according to  
 the Budget for 1880-81, submitted to  
 Government on the 31<sup>st</sup> January 1880, and  
 including balance, were Rupees 48,004.  
 The Commissioners have, at resolutions  
 passed on the 9<sup>th</sup> July 1881, made some  
 alterations in the above Budget, in  
 order to meet the undrained expenditure,  
 on account of medicines supplied  
 to the Civil Dispensary in 1879-80, and  
 the contribution to the Police Force, which  
 sum was not paid during that year,  
 amounting on the whole, to Rupees 6112-3-5.  
 The receipts, as altered, were estimated  
 at Rupees 45,754 and the opening balance  
 Rupees 2500, total rupees 48,254; but the  
 actual collections made were Rs 49,772  
 and the balance rupees 2083.

2. Receipts. Rates and Taxes.  
 House rates were estimated at Rs 9,500,  
 the assessment made were Rs 10,378  
 and the collections rupees 9,658, leaving  
 a balance of rupees 720, uncollected  
 at the close of the year, of which  
 rupees



Ruppes 37 were collected during the current year. Ruppes 134 were remitted, on appeal, and Rs. 549 were written off the account as irrecoverable. Land rates were estimated at Rs 550. The assessment made, was Rs. 420. There was evidently an oversight in assessing this tax. The tax on wet land, instead of being levied at Rs 8-0 per acre, was levied at annas 12, but on what authority it was so levied it is now quite impossible to ascertain. A Special Meeting of the Municipal Commissioners was convened on the 16<sup>th</sup> August 1889, and the matter was discussed, a copy of their Proceedings is annexed. The collections on account of land-rates during the year were Rs 103. Ruppes 940 were collected on account of rates for 1879-80, of which Rs 363 were refunded to parties and Rs 577 were credited to Municipal Funds. There remained a sum of Rs 153 to be collected under that head on the 31<sup>st</sup> March 1889. Out of this Rs 145 collected up to date. The Tax on Arts and Professions was estimated at Rs 3600, the demand was Rs 4112, and the collections made during the year were Rs 3608. Ruppes

24 were permitted on appeal, Rs 34 were collected during the current year and a sum of Rs 448 was written off as irrecoverable. Out of Rs 134 have since been recovered by re-prosecution. The Tax on vehicles was ruppes 300, or Rs 4-0 more than the estimate, and the Tax on Annas Rs 886, or Rs 14 short of the estimate. The estimate of fees for Registration of Courts was Rs 800, and the collection Ruppes 834. The collection of Tolls was estimated at Rs 8000, and Rs 7667 was collected during the year, leaving a balance of Rs 333 uncollected at the close of the year. The whole of this has been collected. Arrears of last year Rs 300 were recovered. The collection of fees on account of Licenses under Section 138, was Rs 29, or Rs 10 more than the estimate.

### 3. Licence Tax.

<sup>2110</sup>  
<sup>40</sup>  
The estimate was Rs 4500. The last class (III) having been abolished, the assessment under this head has fallen considerably. The list furnished to the Collector and published in the District Gazette, amounted to Rs 2900. Ruppes 575 were reduced on appeal, and Rs 2,275 were collected. Ruppes 50 were struck out as



as irrecoverable and of this amount  
Rs 3-3-0 have since been recovered by attach-  
ment and sale of prop<sup>y</sup> and remitted  
to the District Treasury. Out of the col-  
lections of Rs 275, Rs 90 were paid as  
refunds to parties and Rs 2185 should  
have been credited to Government; but  
Rs 2200 have been erroneously remitted  
to the Treasury and the excess, therefore,  
will have now to be recovered. The process  
fees Rs 5, collected were not sent to the  
Treasury, as noticed by the Auditor, but  
were credited to the Municipal Funds.

4. Surplus Pound Fund. The estimate under this  
head was Rs 100 and the amount received from  
the Town Sub Magistrate was Rs 95. Half  
of this amount has since been paid over  
to Government, to the credit of the experi-  
mental farm account.

5. Contribution from Local Funds. This  
was estimated at Rs 1850, but the Local  
Fund Board, Buddapah Circle, have  
contributed a sum of Rs 2000 on account  
of the Civil Dispensary and Rs 250 for  
the Poor House.

6. Fines and Fees. The estimate was Rs 300  
and the collections Rs 439. Rupees 358  
were

217  
were received from the Town Sub Magistrate  
and Rs 8 were levied under Schedule  
of Act III of 1871. 2110 41

7. Fees in Schools and Training Institutions. were estimated  
at Rs 720, and the collections made were  
Rs 797, of which Rs 748 were realized from  
the Municipal and Rs 49 from the P. S.  
schools. The fees are charged at the  
same rates as last year. Second A and  
B classes, rupees 12, First A and B classes,  
B classes, rupees 4. Preparatory class, rupees 4.  
The model school has received  
from the P. S. School masters up to August  
was as stated above, Rs 49 and from  
that month the combined system schools  
were abolished.

8. Rents of Houses, Gardens, Markets &c. The income  
under this head was estimated as follows:  
under this head was estimated as follows:  
Market Rs 3600, Slaughter House Rs 360,  
Cart Stands Rs 420, and Travellers Bungalows  
Rs 240. The receipts were, Market Rs 3000,  
Slaughter House Rs 407, Cart Stands Rs 449  
and Travellers Bungalows Rs 275.  
Appears of last year rupees 100 on  
account of Market, and on a s b and  
rupees 3 on account of Cart Stands were  
received. There was a balance of Rs 600  
due by the Market and Rs 1 by the  
Cart Stand Contractors at the close of  
the year. The whole of this has since been col-  
lected.



9. Payments for Municipal Services to private parties. The Estimate was Rs 264. There was no income from this source. Recoveries on account of over-payment made from the Municipal funds and recoveries on account of sundry Municipal articles broken or lost, amounted to Rs 23.

10. Hospitals. A sum of rupees 6000 was appropriated from the Funded Capital towards the construction of the Civil Dispensary. Rupees 283 were received as subscription, Interest on Promissory Notes was Rs 581, sale of medicines realized Rs 9 and fines recovered from the contractor and servants of the Civil Dispensary amounted to Rs 10. The Zilla Surgeon has been advised to deduct the fines imposed on the servants of the Civil Dispensary in future, from the salary bill and he has also been requested to permit the fine, amounting to Rs 4 deducted from one of the Hospital servants in the month of January last and omitted to be sent to the Municipal office during the official year. This amount has since been received.

11. Sale of Sweepings. Rupees 400 were estimated for, but only Rs 20 were realized during the year and Rs 150 in 1881-82.

The sweepings have also been utilized in filling up some of the ditches in the Town. Dried avenue trees were sold for Rs 29 against an estimate of Rs 10.

12. Miscellaneous Receipts were Rs 1867, which include the following items:-

Deposits by Contractors Rs 1443, Bill balances Rs 100, Remuneration for collecting License Tax of 1879-80 Rs 272, Sale of old materials Rs 47 and fines collected on demands for non-payment of License Tax, Rs 5.

13. Advances recovered from contractors amounted to Rs 3538. 2110  
42

14. The opening balance was Rs 2083.

15. Expenditure. New Works, Communications, Compensation to an amount of Rs 48 was paid to owners of houses whose compound walls were removed in opening some of the lanes in the Town. The widening of the streets estimated for in the Budget was not undertaken.

Buildings. The Budget Estimate was Rs 3,600 and including the appropriation of Rs 8000, proposed to be expended on the Dispensary buildings, the estimate amounted to Rs 11,600. Rupees 8158 were expended during the year under this head. Civil Dispensary part of the Budget provision of



of Rs 9000, Rupees 6860 were spent. Rupees 6000 were taken from the Capital in 1890-91 and the remaining Rs 2000 will be utilized during the current year. Beef Slaughter House was estimated to cost Rs 1400, but the expenditure amounted to Rs 1012. Rupees 1000 were estimated for the Market. Beef stall was erected within the market compound at a cost of Rs 240 and Rs 760 were spent upon other works.

16. Repairs. Communications. The estimate was Rs 3600 and the expenditure amounted to Rs 2480. The undermentioned roads were repaired during the year, and nearly 7 miles of road lines were maintained.

|                     |   |             |
|---------------------|---|-------------|
| Railway road        | 2 | Rs 1616-3-4 |
| Bellary road        | 1 | 243-8-6     |
| Patha Buddapah road | 1 | 230-3-0     |
| Bellamund road      | 1 | 21-8-0      |
| Ma Das road         | 6 | 171-4-6     |
| Dholy Ghant road    | 1 | 64-2-0      |
| Christian Street    | 2 | 38-10-0     |
| Court House road    | 1 | 12-8-0      |

3. Tunnels were repaired at a cost of Rs 82.

Buildings were estimated at Rs 1050 and Rs 660 were spent under this head. A compound wall was erected for the Travellers Bungalow and also some repairs were executed to the building, which cost

Rupees 322. Rupees 146 were expended for repairing latrines. Toll-gates were repaired at a cost of Rs 131. Some of the temporary sheds in the market were rethatched at an expense of Rs 65. Rupees 163 were spent upon repairs of side drains. The total estimate cost Rs 952.

## 17. Education.

Municipal School. Rs 1325 were spent against an estimate of Rs 1308. The number of pupils on the rolls on the 31<sup>st</sup> March 1891 was 163, against 141 at the end of the last official year. The school was examined by the Deputy Inspector of Schools in the month of July and by the Inspector of Schools in the month of September last and their reports were on the whole favourable. Rupees 87 were paid for Results Grants and the estimate was Rs 200. Rupees 231 were paid to the combined system schools up to the end of July and discontinued after that date. A contribution of Rs 90 was paid to the Local Fund Board, Buddapah Circle, for inspection and school house repairs estimated for, and school house repairs cost Rs 120.

## 18. Sanitation and Medical Service.

Hospitals and Dispensaries.



the estimate under this head was Rs 6750. A sum of Rs 3396 being the value of medicine supplied to the Civil Dispensary in 1879, had to be paid to Government during the year. The estimate was, therefore, revised, and the former amount altered to Rs 8730. Rupees 8650 were expended. Rupees 274 were paid into the District Treasury on account of contribution to Medical College.

19. Vaccination. A first class Vaccinator was provided for in the estimate, but the work was performed by a 2<sup>nd</sup> class Vaccinator. The Town was without a vaccinator for a period of two months in the year. The expenditure amounted to Rs 98. Rupees 7 were contributed to the Local Fund Board, Buddapah Circle, for supervision.

20. Registration of Births and Deaths.

Two peons were estimated for, one man did the work till the month of August and since September the additional peon was appointed. The Establishment cost Rs 150.

21. Conservancy. The amount of original estimate was Rs 5944 and the revised one Rs 5188. Rs 3174 were expended on account of Establishment. One Inspector on Rs 35 + 15 horse allowance, was entertained and from the remainder of the allotment of the Inspector's

Salary another man was appointed, as it was found that one man could not do the work efficiently. The services of one peon were dispensed with. 20 scavengers and 20 tatus were employed. Conservancy carts cost Rs 1217. One well was reconstructed at an expenditure of Rs 112 and another well was repaired at a cost of Rs 33. Rupees 120 were spent for the entertainment of two watchmen to keep the wells within the Town clear. Out of an estimate of Rs 200, rupees 64 were expended for carting sand to latrines. Sanitary works, such as purchase of dis-infecting powder, constructing temporary latrines on occasions of festivals &c cost Rs 105 and Rs 80 were spent upon contingency for Conservancy carts. <sup>2110</sup> <sup>1445</sup>

22. Miscellaneous Municipal Purposes. Lighting. The estimate was Rs 916 and the expenditure amounted to Rs 953. Slaughter House Rs 314, were estimated and Rs 342 were expended. Contingencies have exceeded the estimate by Rs 28. Market. The expenditure incurred amounted to Rs 175 against an estimate of Rs 240. The services of the Gymastah were dispensed with from the month of September 1880. Poor House. Establishment. The expenditure exceeded the estimate by Rs 8, since January last.



set a separate toty, was entertained, instead  
of one of the Dispensary toties being allowed  
to do the work in this institution, and receive  
Rs 2 extra as hitherto. Diet of Patients and  
contingencies fell short of the estimate. The  
decrease is due, most probably to the  
Comparatively healthy state of the Town and  
its suburbs. Police Rs 5584 were paid  
during the year including the balance due  
for 1879-80, Rs 2716. Travellers Bungalows. A  
sum of Rs 84 on account of Establishment and  
Rs 37 on account of Contingencies, was expended.  
License Tax. Rs 2654 were permitted to the  
Treasury during the official year 1880-81 which  
comprises the following items, viz Rs 759 -  
Collections of License Tax in 1879-80 and  
Rs 1895 Collections in the year under report.  
A sum of Rs 305 was sent in the month of  
April 1881. Carriage and Cart Hire cost Rs 30,  
Torn Iron Rs 24, Killing Dogs Rs 39 and Quenching  
fires Rs 84. A payment of Rs 22 was made to  
the Establishment employed in the Cart Stands  
during the month of March 1881. Rupees 135  
were paid to persons for carrying and burying  
unclaimed dead bodies from the Civil Dis-  
pensary and other places. Rs 138 were expended  
from the Municipal Funds for taking the  
Census of 1881. Miscellaneous expenditure  
incurred amounted to Rs 53.

(41)  
23 Supervision and Management. The cost of the office  
Establishment was Rs 1375, against an  
estimate of Rs 2136. The Vice President being  
a Government official, the carriage  
allowance Rs 600 allotted in the estimate  
was not paid to him. Rs 107 were expended  
on account of contingencies. The Establish-  
ment for collection cost Rs 550. A Sepa-  
rate Bill collector was employed for the  
collection of License Tax, his services have  
been dispensed with as being unnecessary.  
Rupees 29 were paid for stationery, and  
printing cost Rs 141. The late Manager  
received a pension of Rs 75, at Rs 20 per mensem,  
from November last. Rupees 58  
were permitted to the Treasury as contribution  
to the Government office. The miscellaneous  
charges under this head were Rs 726. Rupees  
400 were paid as compensation for a  
Mahaure dan Burial ground and the  
late overseer has been paid a gratuity of  
Rs 270. Other petty expenditure cost Rs 50.  
24. Advances Recoverable, amounted to Rs 4066. Rupees 353  
were recovered from the parties concerned  
as shown in Statement I, and there  
remained a balance of Rs 528 unadjusted  
at the close of the year. The Civil Dispensary  
Contractor



Contractor not having completed the work, the advance of Rs 3000 paid to him in 1879-80, has not yet been recovered from him.

25. Refunds amounted to Rs 1826 viz Deposits by Contractors Rs 1342, Land Tax Rs 363, House Tax Rs 22, License Tax Rs 94 and Tax on Animals Rs 5. The Toll-gate, Market and Cart stand contractors have deposited a sum of Rs 1342 in cash, equal to about a month's instalment of their respective contracts, in the month of March last, when the contract was let out, which amount was credited to the Municipal Fund at the commencement of the year and remitted to the Treasury.

At the close of the year the several payments were credited to their respective heads by simple adjustment.

26. The year 1880-81 closed with a balance of Rs 3569.

27. Deposits. There stood a balance of Rs 1575-11-0 at the end of the last official year, which consisted of the following items.

Deposits by Contractors Rs 1442-8-0 and Land Tax Rs 133-3-0. A sum of Rs 2393-1-8 was received during the year from the undermentioned sources, viz House-rates Rs 161-1-0 Land Rates Rs 312-14-0, Tax on Animals Rs 466, and Rs 1453-2-8 deposits

by Contractors. On hearing the appeals against House rates and Tax on Animals, Rs 12-2-0 of the former and Rs 12-0-0 of the latter were returned to the appellants, and Rs 148-15-0 and Rs 450 respectively, were credited to Municipal Funds. Rs 446-1-4 received as deposit on account of Land Tax were also transferred to the Municipal Funds. There remained a balance of Rs 1553-2-8 at the end of the year, being deposits by Contractors.

28. Demand collections and Balance Statement. 2110 45  
Rates on Houses Rs 10,378 were assessed, Rs 9,658-5-0 were collected, Rs 133-15-0 were remitted on appeal and Rs 548-10-0 were written off as irrecoverable. There was a balance of Rs 37-2-0 under this head which has since been recovered. Tax on Arts &c Rs 4,112 were demanded, Rs 3,607-8-0 were collected, Rs 214 were remitted on appeal and Rs 446-8-0 were struck off of the accounts as irrecoverable. Rupees 34 were collected during the current year. Tolls. This was farmed out at Rs 8000, the Contractor has paid a sum of Rs 7667- and out of the balance of Rs 333, Rs 26 have since been collected. Steps are now being taken for the recovery of the arrears still



still due by the Contractor. Land Tax Rs 430-2-0 were assessed, Rs 103 were collected and Rs 327-2-0 remained uncollected, which have since been collected. Arrears of House rates. The outstanding balance was Rs 2,290-5-0, of which Rs 1,777-1-0 were realized and Rs 513-14-0 were written off as irrecoverable. Arrears of Tax on Hbs. Out of a demand of Rs 1,740-8-0, Rs 1,220-8-0 were collected and Rs 520 were struck out. Arrears of Tolls. The whole amount was recovered. Arrears of Land rates. The demand assessed was Rs 1,706-15-0. Rs 940-1-0 were collected. Rupees 362-11-0 were refunded to parties as amount collected in excess. Rupees 251-3-0 were struck off the accounts Rs 153 remained as balance.

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

|               | 1879-80 | 1880-81 | Decrease |
|---------------|---------|---------|----------|
| In-patients.  | 751.    | 424.    | 327.     |
| Out-patients. | 13,324. | 15,003  | 1,679    |

The Dispensary is well attended to and appreciated by all classes of people.

30. The General health of the people during

Decrease  
327.  
1,679

the year under report, 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 under review as compared with the preceding year.

| Population              | 16,275   |          |
|-------------------------|----------|----------|
| <u>Causes of Death.</u> |          |          |
|                         | 1879-80. | 1880-81. |
| Cholera                 | "        | "        |
| Small-pox               | "        | 4        |
| Fevers                  | 566      | 38       |
| Bowel Complaints        | 2        | "        |
| <u>Injuries</u>         |          |          |
| Suicides                | 1        | 1        |
| Wounds                  | 6        | 3        |
| Accidents               | 1        | 5        |
| Snake bites             | "        | "        |
| Killed by wild beasts   | "        | "        |
| All other causes.       | 303      | 291      |
| Total Deaths.           | 869.     | 698.     |

Births. 441 493

31. The Municipal Vaccinator has performed 279 operations of which 220 were successful, unless vaccination is made compulsory.



it is difficult to obtain better results.

52. The accounts have been audited by the Deputy English Accountant of the Collector's Office, copy of his report and statements, together with the remarks of the President, and Vice President, thereon, are, herewith, forwarded.

M. Musumary  
Vice President  
Municipal Commission

29-8-81 }  
Cuddapah }

At a special meeting of the Municipal Commissioners of Cuddapah Town held at their office on Tuesday the 16<sup>th</sup> August 1881.

Present

2110  
498

Officials

L.R. Burrows Esquire

M.R. M. Sivaswamy Pillay, Esquire

Non-officials

J. Mc Gregor Esquire

M.R. Elliot Esquire

M.R. J. Brumant, Esquire

" Rajah Khansauthy Esquire

The Land Tax Register was prepared for 1880-81 in the time of the late Manager J. Appavoo Pillay and owing to an oversight the rate for wet land was charged at 12 annas per acre instead of Rs 1-8-0 as ordered by the Commissioners in their Resolution of the 17<sup>th</sup> July 1880. This has resulted in a loss to the Fund of Rs 300.

The Commissioners are of opinion that the mistake is entirely due to the late Manager who was incompetent at the time and was shortly afterwards allowed to retire on pension.

It is resolved that the Tax for 1881-82 be collected at the rate of Rs 1-8-0 per acre for wet land the Register being prepared accordingly.

With reference to the remarks of the Auditor in the Profession Tax collections

Resolved that no Tax be remitted without the previous sanction of the Commissioners.

Resolved that as the ruling of the Bench Magistrates that prosecutions not instituted within 3 months of the commencement of the year has now been set aside by the High Court the Taxes recoverable out of the amount



of Rs 446 ordered to be written off by the  
Commissioners in their resolution No VII  
dated 12<sup>th</sup> May 1881 be collected

(Signed) M. Gasawany  
Vice President M.C. for President M.C.

(True copy)

M. Gasawany

Vice President M.C.

Annual Report of the Civil Dispensary  
for the year 1880-81

1. Dispensary buildings. Present state of repair, & furniture, fittings &c. The new Dispensary building alluded to in my last report is very nigh completed, and will, I think, be ready in a month or so.
2. Dispensary Committee. Frequency of meetings. The Institution is under the direct management of the Municipal Commissioners. 21<sup>st</sup> 1880/81
3. Most common disease among out-door and in-door patients: their prevalence and fatality, as compared with other years. The most prevailing diseases, have been Intermittent fever, Ulcers, Rheumatism, Diarrhoea, Dysentery, Chest and Venereal affections.
4. Epidemics which have occurred in the station or its vicinity. No cholera or other epidemic disease prevailed in the District during the year.
5. Inspection by Civil Surgeon and Deputy Surgeon General. The Civil Surgeon is in charge of the Institution.
6. Attendance of patients as compared with previous years, distinguishing in-door from out-door. The total number of cases treated during the year 15437, of which 15063 out-patients and 434 in-patients, showing an increase of 1679 out-patients and a decrease of 317 in-patients over the preceding year. The decrease amongst the in-patients was due most probably to favourable season.
7. General Remarks. The year under report has been comparatively healthy. The rain fall has been, on the whole good. The price of grain and other articles of food have been same as last year. The Dispensary is well-attended by all classes of people 15 Capital and 10 minor operations.



have been performed during the year. The institution is supported and maintained partly by the Municipality and partly by the Local Fund Board and supplemented by the interest of the invested fund. The East Indian midwife, Miss Seahy, attached to the Dispensary has made herself very useful to the inhabitants and her services are now engaged by all classes of people without hesitation. The commissioners propose to build a small house for her within the Dispensary compound, and by so doing they will save the house rent Rs 10 per month, which they are now paying.

(Signed) M. Iyasawong  
Zillah Surgeon

Buddapah }  
10<sup>th</sup> July 1881 }

(True copy)

A. Muremmy  
Vice President

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following letters:—

From the President, Municipal Commission, Buddapah dated

14<sup>th</sup> September 1881, No 474

ORDER. 10<sup>th</sup> Nov 1881, No 2110.

The receipts & charges of the Buddapah Municipality for 1880-81 are contrasted below with the estimates for the year and the actuals for the previous years:—

|                               | Actuals<br>1879-80 | Estimate<br>1880-81 | Actuals<br>1880-81 |
|-------------------------------|--------------------|---------------------|--------------------|
| <b>Receipts.</b>              |                    |                     |                    |
| Balance brought forward       | 956                | 2,500               | 2,083              |
| Rates on Houses and Lands     | 10,339             | 10,050              | 12,478             |
| Taxes on Arts                 | 2702               | 3,600               | 4,828              |
| Taxes on Vehicles and Animals | 1,160              | 1,160               | 1,186              |
| Registration of Carts         | 850                | 800                 | 834                |
| Tolls                         | 7,500              | 8,000               | 7,967              |
| Licenses                      | 10                 | 10                  | 20                 |
| License Tax                   | 4,814              | 4,500               | 2,275              |
| Assignments by Government     | 270                | 100                 | 95                 |
| Contribution from Local Funds | 8,350              | 1,850               | 2,250              |
| Fines and Fees                | 389                | 300                 | 439                |
| Endowments                    | 11,572             | 8,920               | 6,883              |
| Miscellaneous                 | 5,942              | 6,210               | 6,979              |
| Loans                         | 7,158              |                     | 3,538              |
| Advances Recoverable          |                    |                     |                    |
| <b>Total</b>                  | <b>62,029</b>      | <b>48,000</b>       | <b>51,855</b>      |



| Charges.                        |        |        |        |      |
|---------------------------------|--------|--------|--------|------|
| GRANT I.                        |        |        |        |      |
| New Works.                      |        |        |        |      |
| Communications .. ..            | 287    | 420    | 48     |      |
| Buildings .. ..                 | 15,980 | 3,600  | 8,158  |      |
| Sanitary and Miscellaneous ..   | 165    | "      | "      |      |
| Repairs.                        |        |        |        |      |
| Communications .. ..            | 2,418  | 3,000  | 2,480  |      |
| Buildings .. ..                 | 532    | 1,050  | 660    |      |
| Sanitary and Miscellaneous ..   | 69     | 300    | 163    |      |
| Establishment .. ..             | 1,051  | 970    | 952    |      |
| Tools and Plant .. ..           | 32     | "      | "      |      |
| Contributions to Local Funds .. | "      | "      | "      |      |
| GRANT II.                       | 20,504 | 9,340  | 12,461 | 24.0 |
| Training Schools .. ..          | "      | "      | "      |      |
| Municipal Schools .. ..         | 1,258  | 1,310  | 1,325  |      |
| Salary Grants .. ..             | 39     | 200    | 87     |      |
| Results Grants .. ..            | 780    | 720    | 247    |      |
| Schools on the combined system  | 70     | 90     | 90     |      |
| Inspection (Contribution) ..    | 120    | 120    | 120    |      |
| Miscellaneous .. ..             | 2267   | 2440   | 1,869  | 3.6  |
| GRANT III.                      | 9,012  | 6,750  | 8,650  |      |
| Hospitals and Dispensaries ..   | 196    | 200    | 274    |      |
| Medical College .. ..           | "      | 200    | "      |      |
| Sanitary Inspection .. ..       | 114    | 200    | 105    |      |
| Vaccination .. ..               | 181    | 190    | 150    |      |
| Registration of Births & Deaths | 5,634  | 5,940  | 4,906  |      |
| Conservancy .. ..               | 15137  | 13,480 | 14,085 | 57.2 |
| GRANT IV.                       | 950    | 920    | 953    |      |
| Lighting .. ..                  | 257    | 240    | 175    |      |
| Markets .. ..                   | 943    | 1,150  | 566    |      |
| Choultries .. ..                | 436    | 80     | 121    |      |
| Travellers' Bungalow .. ..      | "      | "      | "      |      |
| Avenues and Watering Roads.     | 15     | 4,340  | 5,584  |      |
| Police .. ..                    | 3,106  | 4,160  | 2,654  |      |
| License Tax .. ..               | 948    | 620    | 867    |      |
| Miscellaneous .. ..             | 6,655  | 11,510 | 10,920 | 21.0 |
| GRANT V.                        | 3,050  | 3,730  | 3,060  | 5.9  |
| Supervision and Management.     | "      | "      | "      |      |
| Repayment of Debt .. ..         | 10,155 | "      | 4,066  | 7.9  |
| Advances Recoverable .. ..      | 2,178  | "      | 1,826  | 3.5  |
| Refunds .. ..                   | 2,082  | 7,500  | 3,558  | 6.9  |
| Balances .. ..                  | "      | "      | "      |      |
| Total ..                        | 62,029 | 48,000 | 51,855 |      |

2110/51 16P

The receipts, excluding License tax, amounted to Rs 47,497 against Rs 41,000 estimated and Rs 56,259 actuals of 1879-80.

The increase over the estimate was mainly due to large arrears collections during the year, under House, Land and Profession taxes not anticipated at the time the Budget was prepared and to recoveries of advances to the extent of

of



of Rs 3,538 from contrac-  
tors. Of Rs 8,000 proposed  
in the budget to be  
appropriated from the  
~~dispendary~~ funded  
<sup>of the dispendary</sup> capital, only three fourths or Rs 6000  
were actually drawn.

The decrease, as compared  
with the actuals of  
1879-80, notwithstanding  
the arrears collections above  
referred to, is chiefly  
attributable to the  
receipt in that year  
of

210  
352  
P  
of an extraordinary con-  
tribution from Local Funds  
to the  
and appropriation from  
the funded capital ex-  
posed to  
planned in para 2 of  
G.O. dated 15 June 1881, No 1107  
and to recoveries of ad-  
vances aggregating  
Rs 7,155.

The mixing up of  
deposits by the contractor  
see with the muni-  
cipal revenues proper  
is irregular. A separate  
account should be  
kept of all deposits made  
and



the result should appear separately in  
and returned, and State-

ment III is intended to

show these transactions

separately. The progress

made in the collection

of the taxes was generally

satisfactory but the balance of

land rate <sup>was</sup> ~~was~~ at the

close of the year <sup>was</sup> ~~was~~ large

being 22.5 per cent <sup>being in arrears</sup>

of the demand. The

unauthorized reduction

of the Land rate, is

attributed by the

Commissioners to the

in-

2110  
53/80

incompetency of the former

manager, and the President

simply remarks that

the matter will be sepa-

rately noticed. The error,

however, is of too grave a nature

to be <sup>light</sup> passed over ~~thus~~,

as the sanction of the

Commissioners and of

the Govt. to the levy of the

Land rate <sup>has at the prescribed rate being</sup> was virtually

nullified by the action

of the <sup>officer referred to</sup> Clerk. The amount

written off as irrecover-

able is large being

Rs



\* Rs 2,279. The Govt. trust

that the Commissioners  
have satisfied themselves

fully of the necessity

for relinquishing so large a proportion

much of <sup>the</sup> ~~their~~ taxes, due to them -

<sup>observed</sup> <sup>greater portion of the</sup>  
It is ~~noted~~ that the sum

of Rs 446 written off

under Tax on Arts ~~is~~ will probably be

likely to be now collected <sup>now</sup>

in consequence of a <sup>recent</sup> ruling

of the High Court.

The charges, omitting

license tax paid to

Govt. aggregated Rs

45,633 against Rs

36,340

\* Current

Japan houses... 549  
Tax on Arts... 446  
995

Arrears

Japan houses... 513  
Tax on Arts... 520  
Japan houses... 251  
1,284  
2,279

2110  
54 198

36,340 estimated and Rs

56,840 actual of 1879-80.

They were distributed as  
shown below

Grant I Public Works... 27.3

II Education... 4.1

III Sanitation... 30.9

IV Lighting & Music... 18.1

V Supervision... 6.7

Advances & Refunds... 12.9

The outlay on roads

and communications

fell considerably short

of the receipts from Tolls.

The Govt. agree with the

President



President that the improve-  
ment and maintenance  
of communications should  
absorb a larger share  
of the Municipal Fund.  
The dispensary building  
was not completed by  
the close of the year.

The notice of Edu-  
cational work in the  
report is somewhat meagre.  
The Municipal school  
is reported to have proved  
a success and the at-  
tendance

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attendance rose from 141  
to 163. The statement  
that the 8 schools aided  
on the combined system  
received Rs 231 as fixed  
salaries and Rs 17 as  
contingencies for the first  
4 months of the year and  
that the payments were  
then discontinued should  
be explained, as well  
as the system on which  
the Commissioners propose  
to afford aid for the  
future



future to elementary  
education. It is observed  
that there was a con-  
siderable saving in  
the Budget provision  
for results grants.

The number of patients  
treated in the Dispensary  
amounted to 434 in and  
15003 out-patients against  
751 and 13,324 respectively in 1879-80.

The Govt. note that the  
services of the midwife  
are now sought by all  
classes without hesitation.

The Annual report of the  
Civil

|         | No. of operations |
|---------|-------------------|
| 1879-80 | 472               |
| 1880-81 | 279               |

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8958 N  
Civil Surgeon should in  
future contain some notice  
of the Sanitary condition  
of the town.

The increase of Rs 1900  
in the Hospital charges is attri-  
buted to payment during  
the year of the cost of medi-  
cines supplied in 1879.

Vaccination does not  
show satisfactory progress  
although results were better  
than those of the previous year.  
There was no vaccinator, it is  
stated, during some 2 months  
of the year, but 279 operations  
in 10 months is still a miser-  
ably small outturn of work.  
The cost per successful case  
is



is not stated.

The returns of vital statistics show the following results,

|         | Births | Rate per mille | Deaths | Rate per mille |
|---------|--------|----------------|--------|----------------|
| 1879-80 | 441    | 27.0           | 869    | 53.4           |
| 1880-81 | 493    | 30.3           | 698    | 42.2           |

The preponderance of deaths over births in an exceptionally healthy year is a sure indication of incorrect Registration. The

Commissioners will do well to consider the advisability of appointing a Municipal Registrar.

Nothing is said as to the Sanitary condition of the town.

The decrease in the Conservancy charges is ascribed to favorable rates of hire paid for Conservancy carts. The

amount expended on the poorhouse also shows a falling off. This is probably due to

attributed to a large decrease in the number of patients, due probably to the General

It is a consideration why from a dim wish have been registered should be attributed to improvement in the health - but

management of the obscure

Something wanted here "to admit" can to admit of much in prominence being shown -

promising and, <sup>2110</sup> 1881  
The Auditor's report ~~to the~~ improved health conditions of the year

The Auditor's report discloses again shows errors which reflect discredit on the

office work. The Govt. note however that sufficient time has not <sup>yet</sup> elapsed

since the issue of their order of the 15 June 1881, No 1107 <sup>noticing</sup> drawing at

attention to the grave irregularities then reported by the Auditor. The

President hopes to be able to submit a satisfactory report on the Municipal



2110 58 1/2

municipal accounts  
at the close of the current year.

With reference to  
para 6 of the President's  
letter, the Govt. observe  
that they are prepared  
to consider any pro-  
posals from the President  
for removing ~~the~~ habitual  
absentees from the Board, for  
appointing others in  
their stead.

The land rate arrears  
brought forward are  
entered as Rs 1706-15-4 in  
Statement IV whereas

in the accounts of 1879-

80, they are shown as  
Rs 1668. A sum of Rs  
1533-2-8 is shown in

the note to Statement  
II <sup>under</sup> against "securities"  
<sup>but</sup> while the amount

appears from Statement III  
to be <sup>the</sup> deposit balance.

of the deposit <sup>account</sup>  
the funded capital of  
the dispensary should  
have been included

among "Assets" in the  
note, and the unpaid

Contribution for additional  
Sanitary inspection <sup>are</sup> Statement I shows  
among unpaid liabilities. the license tax collections  
at



as  
at Rs 2275 but this ~~is~~ does not correspond  
with figure in para 22 of the

Vice President's report and is considerably  
short of the amount shown in balance  
sheet charges in  
Statement of  
Grant - IV.  
differs from this. The  
account will be sent  
to the Board of Revenue  
for their revision.

The special account of tolls  
prescribed by S.C. 22 of August 1879  
No 1644. has not been sub-  
mitted.

25/10.

£ 8 + 0 - and 10

- To
- The Presdt. M.C. Cuddapah.
  - ~~P.W. Department.~~
  - Revenue Departt. 6
  - Boa. of Revenue with <sup>disbursement</sup> ~~disbursement~~
  - Accountant General 6
  - Sanitary Comm. 6
  - Surg. Genl with Govt of Madras
  - Director of Pub. Instruction
  - Supt. Genl of Police
  - Presdt. L.F.D. Cuddapah 6

Dec 18/97 11/19



Financial DEPARTMENT.

Caudapah Mun-  
-cipal Report  
1880-81

Under Disposal Docket.

PAPERS to be read in Proceedings:—

No. 2532 of 27

No. of

No. of

2110  
60

15 2

Geo. H. Brown  
M/V  
8/10

200/10

R. 31/10



Oct. of 1881 30 ADMS.

File

Venue  
DISPOSED OF

1 NOV 81

BY G.O. N. 2110

(60)

Principal Reports. Report on the  
working of the Quodapah  
municipality during 1880/81,  
revised.