

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

15th June 1881, No. 1107.

Municipal—Reports.

Read the following papers :—

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

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

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

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

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

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

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

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

ENCLOSURE No. 1.

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

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

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

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

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

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

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

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

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

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

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

CUDDAPAH,
1st April 1880.

(Signed) M. IYASAWMY,
Zillah Surgeon.

ENCLOSURE No. 2.

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

RECEIPTS.

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURE.

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

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

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

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

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

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

16. *Hospitals.*—The estimate under this head was Rs. 4,172 and the expenditure Rs. 9,012-0-7. A waterman on Rs. 6 per mensem was added to the establishment, and the barber and washerman were paid a fixed salary of Rs. 2 and 4, respectively. An Eurasian Nurse was appointed since 15th July 1879 on a salary of Rs. 30 a-month and house accommodation, which costs Rs. 10

per mensem. The charges for treating famine patients, hitherto borne by Government, ceased after 31st March 1879. The patients who were under treatment in the famine hospital were therefore transferred to this institution, thereby enhancing the expenditure on account of diet of patients and sundries and contingencies. A sum of Rs. 763-0-2 was paid as discount for changing the promissory notes for Rs. 10,000 into cash. Payment was made for medicines supplied in 1878. The cost of medicines supplied in 1879 was not paid during the year for want of funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

orders of the late Vice-President Mr. Johnston. render any account for the money spent by him.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ENCLOSURE No. 1.

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

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

(1.) Copy of Temporary Deputy Collector's report on the state of the Municipal Office in July 1880.

(2.) Copy of Auditor's report for 1879-80.

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

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

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

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

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

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

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

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

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

RECEIPTS.

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

CHARGES.

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

CHARGES—continued.

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

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

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

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

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

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

4. The large increase in Public Works charges was owing to the construction of the Civil Dispensary at Cuddapah, nearly half the amount of the estimate being expended within the year. The market and travellers' bungalow appear to have been completed. The state of the communications should have been noticed. If the jail

drain is not yet completed, inquiry will be instituted in the Public Works Department as to the cause of the delay, and orders issued for the early execution of the work.

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

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

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

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

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

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

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

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

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the President of the Municipal Commission, Cuddapah.

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

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

Oct 1780

Transferred to the
P.W. Deptth with refer-
ence to that Deptth docket
of 30th May/81, C.C. No.
1290

For telegraph

Off^{ce} Secy to Govt
Cotacamund
7th July 1881

C. No. 316474018 of 81.

B. No. 1725 W of 13th July 1881

Communicated to the
Director General of Telegraphs
with reference to his letter
No. 414 C. & S. 18th May 1881.

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12.7.81

To the D.G. of Telegraphs
12.7.81

Revenue 1881 Deptth
P.W. July
No. 3476.

From

H. S. Stokes Esq
Ag collector
of Salem

To

The Secretary to Govt
Revenue Department
No. 117 Cotacamund

Dated 2nd
Recd 6th 3 July 1881

67-81
C.W. No 1661

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N. 1725 W with order

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