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MADRAS RECORD OFFICE.

Government of Madras.

public DEPARTMENT.

G.O. No.	1071	Press Mis.
Dated	31-8-	1868

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
31st August 1868.

No. 236. Read the following letter from the President of the Municipal Commission, Cuddalore, to the Chief Secretary to Government, Fort Saint George : dated Cuddalore, 8th August 1868, No. 360.

I have the honor to forward, herewith, for the information of Government, my report on the operations of the Cuddalore Municipality for the year ending 30th April 1868.

2. A statement of the works executed by the Municipal Commissioners during the same period, and the report of the Auditor, in original, accompany this letter.

REPORT.

The following Report by the President, on the operations of the Cuddalore Municipality for the year 1867-68, is submitted for the information of Government.

1. The funds of the Municipality have been derived from the following sources, viz. :—

	RS.	A.	P.
Rates on houses, buildings, and lands...	6,866	6	1
Tax on arts, professions, and callings...	5,494	0	0
Tolls on vehicles and animals entering municipal limits...	9,489	9	6
Tax on carriages, horses, &c.	3,355	12	0
Registration of carts and vehicles without springs...	852	12	0
Fees for licensing cart-stands and offensive trades...	196	6	9
Fines and other miscellaneous receipts...	846	13	6
Total...	27,101	11	10
Government contribution, 1st instalment...	4,000	0	0
	31,101	11	10
Cash balance from last year.....	1,458	4	4
Grand Total...	32,560	0	2

Expenditure.

New works and improvements...	6,050	6	6
Repairs...	1,559	0	0
Conservancy...	8,986	11	10
Police...	8,624	0	0
Establishment and miscellaneous charges...	3,566	11	5
Tolls...	2,400	10	0
	31,187	7	7
Cash balance in hand on the 30th April 1868...	1,372	8	7
Total...	32,560	0	2

2. The collections have fallen short of the estimate by Rupees 1,121-12-2 ; but, on the receipt of the road cess from the Revenue Department, the deficiency will be reduced to about 400 Rupees.

3. The whole of the house and land rates has not been realized, and, as soon as they are, the estimate will be slightly exceeded.

4. In an extensive Municipality like that of Cuddalore, the assessing of houses and buildings occupied much time, and was only lately brought to a close.

5. The Commissioners have had to dispose of a large number of appeals ; for, however fairly their property might have been assessed, householders appeal in the hope of obtaining a reduction, however trifling. This has likewise occasioned delay. Two hundred and eighteen bills have been collected by warrant, but of this number property was distrained and sold in one instance only.

25. It is significant of the benefit arising from municipal action that, up to this time, the roads and streets of Old Town never have been metalled, and no conveyance, on springs especially, could traverse any part of the town off the immediate high road or main street ; whereas now every alley and lane is passable ; and the vast improvement worked by the Municipal Agency is, I believe, now fully recognized by the people, and they are beginning to be satisfied that their taxes do bear fruit to their benefit and profit, and are not uselessly thrown into the State Treasury.

31st August 1868.

Drainage.

26. A very large sum would be required to carry out any effective system of drainage, and consequently nothing scarcely has been done in this respect. The only place where drainage is called for, and where it would be practicable to carry it out with sanitary advantage, is Old Town, Cuddalore. An attempt was made a few years ago to construct drains; but the levels were badly taken, and what was done was practically useless.

27. A portion of these drains has been improved by the Municipality, and with the aid of a new drain and tunnel, constructed at a cost of Rupees 556-12-6, the lower portion of the southern and eastern division of the town is now tolerably well drained.

28. The Municipality has been divided into five Divisions, each under an Overseer, who is responsible that in his charge the provisions of the Act are duly carried out. All the streets have been named, and every house numbered, and both are registered in the books of the Municipality.

New Works.

29. From want of funds, the Commissioners have not been in a position to carry out any work of real importance. Old Town, Cuddalore, which contains the greater proportion of the inhabitants, is close to the sea, and the nature of the soil is thus unfavorable for good drinking water; and all who can afford the expense are forced to get their water from some distance. To provide the people with wholesome water would, doubtless, be a great boon, and would be much appreciated. A water fountain, supplied from a spring or some source where the water could be obtained pure and untainted, to be conveyed by pipes into the town, would be very grateful to the public, and the Commissioners will not lose sight of so great a desideratum; but nothing can be done at present, and the consideration of any such expensive project must be deferred until the Municipal Police have been provided with huts, and other emergent work has been completed. For the former, an estimate amounting to Rupees 12,040, has been prepared by the Department Public Works, and has been submitted to the Commissioners by the Superintendent of Police—a heavy item, for which the Commissioners were as little prepared as their revenues are to meet it; and while such expenses are thrown upon Municipal Funds, the undertaking of any large works of public utility is, of course, out of the question, and must await their time.

30. The water fountain at Old Town, Cuddalore, a comprehensive drainage system, a girder foot bridge across the back-water, a people's park on a small scale, and good metalled roads throughout the entire Municipality, are objects which the Commissioners have in view, and will steadily keep in view. The accomplishment of some of these is not, I hope, far distant; for the rest it is a question of time; but if the Municipality be not crippled in its resources, I am sanguine that, within a period of ten years at furthest, each of the projects I have named will be *au fait accompli*.

B.

ABSTRACT of charges under all heads expended by the Municipal Commissioners for the town of Cuddalore during the year ending 30th April 1868.

	Expenditure.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. New works and improvements	6,050	0	4			
2. Repairs	1,559	0	0			
3. Conservancy	8,986	11	10			
4. Police	8,624	0	0			
5. Establishment and miscellaneous charges	3,566	11	5			
6. Tolls	2,400	10	0			
				31,187	7	7
Cash balance in hand on the 30th April 1868				1,372	8	7
Total				32,560	0	2

31st August 1868.

C.

STATEMENT of receipts for the year ending on the 30th April 1868.

	RS.	A.	P.	RS.	A.	P.
1. Rates on houses, buildings, and lands, for 1866-67	3,064	3	2			
Do. do. do. for 1867-68	3,802	2	11			
				6,866	6	1
2. Tax on arts and professions for 1866-67	522	0	0			
Do. do. do. for 1867-68	5,328	8	0			
	5,850	8	0			
Deduct refund made during the year	356	8	0			
				5,494	0	0
3. Tolls				9,489	9	6
4. Tax on carriages and animals				3,355	12	0
5. Registration of carts and vehicles without springs				852	12	0
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades				196	6	9
7. Fines and other miscellaneous receipts				846	13	6
Total				27,101	11	10
A portion of Government contribution, at 25 per cent. on the total amount raised and expended				4,000	0	0
Cash balance from the last year				1,458	4	4
Grand total				32,560	0	2

CUDDALORE MUNICIPAL COMMISSIONERS' OFFICE,
8th August 1868.

(Signed) C. W. READE,
President of the Municipal Commission.

From P. VARADA CHARRY, Auditor of the Cuddalore Municipal Accounts, to the President and Members of the Municipal Commission of the Town of Cuddalore; dated Cuddalore, 31st July 1868.

I am in receipt of your Managing Commissioner's letter, dated 14th instant, No. 340, communicating copy of a resolution passed at a bi-monthly Meeting requiring me to audit the accounts of the Municipality for 1867-68, and I have the honor to report the results of my examination briefly as follows.

2. The heads of taxation from which the Municipality derived its revenue for the past year are—

	Actual Collections.
	RS.
1. Rates on houses, buildings and lands	6866
2. Tax on arts and professions	5494
3. Tolls	9489
4. Tax on carriages and animals	3356
5. Registration of carts and vehicles without springs	853
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades	196
7. Fines and other miscellaneous receipts	847
	27,101

Separate Registers are kept for each of these items, except No. 7. My examination of these Registers consisted in seeing whether the assessment entered in them had been calculated correctly upon the data on which calculation should have been made in each case; whether the sums realized had been carried to the credit of the respective heads; and whether the collections were all shown in the cash account and remitted to the Treasury. I would notice the results of my examination of each Register, with such improvements as have suggested themselves to me in the course of examination.

31st August 1868.

3. *Register of rates on houses, buildings, and lands.*—Except a few clerical errors in the totals of some of the pages, which were pointed out and corrected in red ink, this Register has been correctly prepared. The tax was imposed on houses and buildings, the rental valuation of which was fixed at Rupees 99,370; and five per cent. of this valuation, or Rupees 4,970, was the assessment imposed. The rental valuation upon which the assessment was determined was, in the first instance, estimated by the Assessor; but in several cases the valuations were subsequently reduced by the Commissioners on appeals preferred by the house-owners, and, in such cases, the reduced valuations alone were entered in the Register. The appeal petitions are no doubt preserved in the records of the Municipal Office, and may be referred to in all doubtful cases; but I would recommend, in view to a more ready reference, that the original and reduced valuations be both entered in the Register in two parallel columns, so that it may be ascertained, without the necessity of reference to the appeal petitions, in what cases the original valuations were reduced and to what extent.

4. *Register of tax on trades and professions.*—This Register, it would appear, had been prepared from another rough Register. Only one Register should be kept, in which all transfers from a higher to a lower class, as well as exemptions, should be noted, as they occur, under the initials of one of the Commissioners.

5. *Tolls.*—Besides the daily cash account in which the collections received from each toll-gate are regularly entered, two Registers are kept—one showing the tolls levied daily at each gate on each description of vehicles and animals, and another, prepared from this, showing the same particulars for the aggregate collections of each month. It appears to me that the preparation of this second Register is unnecessary, entailing as it does much useless labor on the Department without any advantage whatever, and I would recommend its discontinuance. The collections of tolls as entered in the above Registers and in the Cash-book were found to tally.

6. *Tax on carriages and animals, and registration of carts and vehicles without springs.*—Under the system obtaining of collecting this tax, the owners of carriages, animals, and carts, &c., within the municipal limits are required to register them in the office of the Commissioners. On payment of the prescribed registration fees, the owners obtain licenses, and the money thus collected daily is credited in the Cash-book and also in the respective Registers. The collections thus made during the past year and entered in the Registers were compared with the sums credited in the cash account, and the two were found to agree. There is no means of testing the correctness of the Registers, except by thus comparing the collections entered in them with the Cash-book, and if any sum is omitted in both there is no chance whatever of discovering the omission, unless all the licenses granted during the year are sent for and the fees calculated, which is impossible. I would recommend, therefore, as a check against this contingency, that an account be kept of the number of blank licenses received and entrusted to the Commissioner empowered to issue them. The license forms should, for this purpose, be numbered consecutively and printed in the same form as cheques, &c.; the date of issue and the amount of fees collected being noted in the margin when the licenses may be issued. The entries in the license margins thus preserved can be compared with the Registers. The same course may, I think, be adopted with advantage in regard to licenses granted for slaughter-houses, cart-stands, and offensive trades; printed forms of licenses consecutively numbered being used in lieu of the manuscript ones now given. The fees collected on account of this item, Rupees 196, had been credited in the Cash-book.

7. *Fines and other miscellaneous receipts.*—The amount realized under this head consists of fines imposed by the Magistracy under the Towns' Improvement Act, those imposed by the Commissioners on the establishment of the Department, the road cess and cattle pound fines collected within the municipal limits, sale proceeds of decayed trees, and similar sundry items. The receipts from the principal items under this head are susceptible of check, as the road cess and cattle pound fines were collected by the Revenue Department and made over to the Municipality. The sums credited on account of these two items in the municipal accounts were compared with the debits in the Treasury account, and the two were found to agree.

31st August 1868.

8. The collections during the year from the above sources amounted to Rupees 27,101, to which the cash* balance of the previous year and the portion of the Government contribution† credited being added, the funds at the disposal of the Department amounted to Rupees 32,560.

* Rupees 1,458.

† Rupees 4,000.

9. The entire expenditure of the year amounted to Rupees 31,188, and was incurred under the following heads:—

	RS.
1. New works and improvements.....	6,050
2. Repairs.....	1,559
3. Conservancy.....	8,987
4. Police.....	8,624
5. Establishment and miscellaneous charges.....	3,567
6. Tolls.....	2,401

Total 31,188

The expenditure under the first item was all incurred under the superintendence of the Officers of the Department. Full details are given in the accounts for the expenditure of this money, and these were compared with the bills and receipts obtained from the Overseers of the Department for payments made to them from time to time. The result of this comparison has been satisfactory, and the expenditure has been properly accounted for, except for a sum of Rupees 380 advanced to Doctor Bibderbeck, one of the Commissioners, for the works noted in the margin, for which no accounts of expenditure appear to have been received as yet. A sum of Rupees 200 was also advanced to Mr. Rice, another Commissioner, in January 1868, for raising a compound wall to the Roman Catholic Cemetery at New Town. A bill for the expenditure of

	RS.
Advanced in October 1867 for Fort Saint David Road.....	300
Do. in December 1867, for building latrine in Old Town Cuddalore.....	80
	380

Rupees 176-9-8 out of this advance was furnished by Mr. Rice in May last, and the balance was refunded in cash. Doctor Bilderbeck should, I think, be called upon to furnish bills at once, to enable the Department to close its accounts for the past official year, without further delay.

10. Of the sum laid out for repairs, Rupees 9 were expended in repairing a toll-gate, and the rest, Rupees 1,550, was paid to the contractor, who undertook to repair and keep in good order all the roads within the municipal limits, at Rupees 140 per mile. The length of the roads thus repaired was about 13 miles, and the 1,550 Rupees was in part payment of the total amount payable for this length under the terms of the contract.

11. The conservancy charges consist of the salary of the establishment and hire of carts employed throughout the year for cleaning the town. The payments for these purposes being at fixed and authorized rates, and not liable to variation, except for any deductions which may be made on account of fines, &c., all that was necessary to do in auditing this portion of the expenditure was to see that the payments were made according to the sanctioned rates.

12. The cost of the maintenance of Police, Rupees 8,624, is that sanctioned by Government. The amount was paid in regular monthly instalments of Rupees 719, and in the last month of the year the balance, Rupees 715, was paid.

13. The expenditure in the 5th item consists of Rupees 2,153 paid for the salaries of the establishment of the Municipal Office, and Rupees 1,413 being miscellaneous charges, including the salary of one Assessor employed in valuing houses. These charges are not susceptible of any other audit than that of comparing the payments with the receipts or bills upon which they were made, and the verification thus made showed that the payments were all *bona-fide* made for the purposes stated in the Cash-book.

23.6.4
21.2
44.8.4
50.0
44.0.7

*Proceedings of the Madras Government, Public Department,
31st August 1868.*

14. The expenditure for tolls consisted of the salaries of 12 Toll Collectors and 12 Peons, and Rupees 100 the cost of oil for lights.

15. The total expenditure of the year being deducted from the available funds shown in paragraph 8, there was a balance at the end of the year of Rupees 1,372, of which the accounts of the Municipality show that Rupees 936 were in the Government Treasury, and the rest in their hands. The Treasury account, however, shows Rupees 3,476 as the balance which remained in the Treasury on 30th April last; and the difference, Rupees 2,540, is accounted for by the circumstance that the amount drawn from the Treasury by the Municipality in May for the items of charges mentioned below was included in their accounts of April, apparently under the impression that the payments which appertain to the month of April should be debited in the accounts of that month; while in the Treasury account the same was debited in May, the month in which the payment was actually made.

	RS.
1. Cost of Police guards over convicts.....	455
2. Amount drawn for current expenses.....	53
3. Do. for payment to laterite contractor.....	79
4. Do. for maintenance of Police.....	715
5. Salary of establishment.....	1,238
Total.....	2,540

The difference, though easily accounted for, ought not to exist, and should be avoided in future, by exhibiting the transactions in the accounts of the month in which they actually take place. The principle that the salaries, &c., due for April ought to be shown in the accounts of that month, though paid in the subsequent month, is erroneous, as such a course is not followed in regard to the salaries of Public Establishments, which are invariably debited in the accounts of the month in which payment is actually made.

16. In conclusion, I should be allowed to express my satisfaction for the regular and systematic manner in which the accounts of the Municipality were kept. The present Accountant, Ambalavana Pillay, seems well fitted for the work and deserves encouragement.

No. 237.

ORDER THEREON, 31st August 1868, No. 1071.

The President of the Cuddalore Municipality submits with his letter above recorded abstract statements of the receipts and disbursements for the year ending the 30th April 1868, the report of the Auditor thereon, and his own report on the operations of the Municipality.

2. These papers describe very fully and satisfactorily the state of accounts and the nature of work performed during the year.

3. The amount of receipts, &c., realized, was Rupees 27,101-11-10; the balance from last year, Rupees 1,458-4-4; and the first instalment of the Government contribution, Rupees 4,000—or Rupees 32,560-0-2 in all. The chief sources whence the receipts were derived are tolls (Rupees 9,489), a rate on houses, &c., (Rupees 6,866), and tax on arts and professions (Rupees 5,494).

4. The outlay on new works consists chiefly of metalling roads in Old Town Cuddalore, Chemnundalem, Fort Saint David, and in Munjacoopum. The President writes:—

“It is significant of the benefit arising from municipal action that, up to this time, the roads and streets of Old Town never have been metalled, and no conveyance, on springs especially, could traverse any part of the town off the immediate high road or main street; whereas now every alley and lane is passable.”

5. The conservancy of the town was secured by an increase of carts and scavengers, and every locality which was over-grown with prickly-pear and vegetation was cleared. “It is generally acknowledged,” remarks the President, “that the town is now in a more healthy state than it has been for many years past.”

6. The total expenditure under all heads was Rupees 31,187-7-7, which being deducted from the receipts leaves a balance of Rupees 1,372-8-7. To this balance the Government contribution being added, the total amount available on the 1st May 1868 is Rupees 5,169-6-5.

7. The Auditor in his report makes several suggestions regarding the accounts of the Municipality. These suggestions will, no doubt, be duly considered by the Commissioners.

8. The Auditor alludes also to advances made to two Commissioners, Mr. Rice and Dr. Bilderbeck, for works executed in the Municipality. He states that Mr. Rice has furnished a bill for the expenditure incurred and has refunded the balance, but that Dr. Bilderbeck has not yet rendered any account of the money (Rupees 380) advanced to him. This account should be submitted without further delay.

9. The course pointed out in paragraph 15 of the Auditor's report, in respect of the adjustment of payments made to the Police should be observed.

10. The Governor in Council has read the report of the working of the Municipal Act in Cuddalore for the past year with much interest. The taxes appear to have been realized without difficulty, and the income to have been very judiciously employed.

(True Extract).

Chief Secretary.

To the President of the Municipal Commission, Cuddalore.
” Inspector General of Police.
” Accountant General.

Mad. J. H. Burns.

The following Report by the President,
on the operations of the Cuddalore
Municipality for the Year 1867-68,
is submitted for the information
of Government.

The Funds of the Muni-
cipality have been derived from
the following sources, viz:

Rates on houses, buildings and lands—	Rs 6866-6-1	as p
Tax on Arts, Professions and Callings—	5494-4-0	as p
Tolls on vehicles and Animals entering Municipal limits—	9489-9-6	as p
Tax on Carriages, horses, &c—	3355-12-0	as p
Registration of Carts and vehicles without Springs—	852-12-0	as p

Fees for licensing Carts & Cattle } Rs 40
and offensive trades } 196. 6. 9
Fines and other miscellaneous Receipts 846. 13. 6

Total — 27101. 11. 10

Government Contribution, }
1st instalment } 4000. —. —

31/101. 11. 10

Cash Balance from last Year — 1458. 4. 4

Grand Total Rupees — 32,560. —. 2

Expenditure

New works and Improvements — Rs 6050. 6. 6

Repair — 1559. —. —

Conservancy — 8986. 11. 10

Police — 8624. —. —

Establishment & Miscellaneous Charges — 3566. 11. 5.

Tolls — 2400. 10. —

31,187. 7. 7

Cash Balance in hand on — }
the 30 April 1868 — } 1372. 8. 7

Total Rupees — 32,560. —. 2

2

The Collections have fallen short of the Estimate by Rs 1121-12-2, but on the receipt of the Road cess from the Revenue Department, the deficiency will be reduced to about 1,00 Rupees.

3

The whole of the House and Land rates has not been realized, and as soon as they are, the Estimate will be slightly exceeded.

4

In an extensive Municipality like that of Cuddalore, the apportioning of houses and buildings occupied much time, and was only lately brought to a close.

5

The Commissioners have had to dispose of a large number of appeals, for, however fairly their property might have been apportioned, householders appeal in the hope of obtaining a reduction, however trifling. This has likewise occasioned delay. — 218 bills have

been

been collected by Warrant, but of this number property was distrained and sold in one instance only.

Tax on Arts, Professions and Callings.

6 Under this head, inclusive of Public Servants, 1327 persons have been assessed, viz.:

Class II	47
" III	66
" IV	272
" V	942
<u>Total 1327</u>	

7 From divers causes, such as death, relinquishment of business, departure from the Station, 58 bills have not been collected.

8 During the year under Report, 29 persons were either exempted on appeal or transferred

to Clases lower than those in which they had been previously classified

9 In a large Municipality comprising a population of 48,000 persons, the fact that only 1327 individuals, inclusive of Public Servants and Officers who number about 100, have been taxed, will evidence how lightly the people have been assessed, and it will be further seen, that nearly three fourths of that number were placed in the lowest Class.

10 The great majority of tax payers withhold payment until the Bill Collectors have made several demands on them, necessitating the serving of numerous notices, and thereby much increasing the labour of the Collectors. 47 bills were collected by Warrant. In nearly every case, the amount was paid immediately on the presentation

presentation of the Warrant, and there has been no instance of property being sold.

11 The collections under this head are slightly in excess of the amount estimated.

Tolls on vehicles and Animals entering Municipal Limits.

12 There is a deficit under this head of Rs 260-6-0 as compared with the previous year, which calls for no particular notice, as traffic and trade will, of course, fluctuate. A great deal of Paddy is exported to Ceylon from Coimbatore, but when the price of this cereal ranges high, the export trade falls off, and consequently the quantity brought into the Town is less.

13 The income from this source far exceeds that derived

5-17
derived from any other, and is really the present mainstay of the Municipal Revenues. Gates were put up fourteen months ago, but no permanent Toll-houses have as yet been constructed.

14 It may be interesting to note the several description of vehicles and animals entering the Municipality during the past twelve months. I subjoin a Statement.

Four wheeled Carriages	Rs - 184
Two - do - do - on springs - "	5926
Carts laden - "	61168
do - not - do - "	15318
Buffaloes or Bullocks laden - "	470
Horses laden or ridden - "	143
do - not - do - do - "	114
Ponies or Mules laden } or ridden }	2249
Elephants - "	4

Tax on Carriages horses
and other Animals.

15 The sum realized under this head is less than that estimated by Rs. 144-4-0; the falling off being occasioned by many residents who before kept more than one conveyance, having disposed of their extra vehicles ~~eighty~~ persons were prosecuted and fined by the magistracy for not taking out licenses.

16 The following number of licenses were issued during the half years ending 31st October 1867 and 30th April 1868.

4	Wheeled Carriages on springs, drawn by 2 horses	7
4	D. - D. - on D. drawn by 1 horse or pony or a pair of ponies under 13 hands.	48
2	D. - D. - on D. drawn by horse, Pony, mule or Bullock	295
	Horses	54

Ponies under 13 hands	67
D. - D. - 11 - D.	50
Bullocks	3602
Horses	89

Registration of Carts

17 There is nothing of importance to remark under this head, 852 Carts were licensed during the two half years, being 22 more than the number estimated.

Conservancy.

18 On the organization of the Municipality in November 1866, the Conservancy Establishment, consisting of 12 Carts and 24 Scavengers, were found utterly inadequate to meet the sanitary requirements of a Town extending over an area of 24 square miles, and in the month of February 1867, 6 additional Carts and 12 Scavengers were added.

This

This addition having subsequently been found insufficient, it was resolved to increase the number by 7 more carts and 14 scavengers, which ~~were~~ are now entertained.

19. The Town in every locality was much overgrown with prickly pear and other noxious vegetation, and 12 men have been entertained since February for the purpose of clearing and eradicating every thing of the kind, and their work has steadily progressed.

20. The Town during the year under Report has been remarkably healthy and free from disease, and though Cholera in an Epidemic form made its appearance in August last, yet it speedily disappeared, and we may assume that instrumentally the energetic measures taken by the Commissioners to meet the emergency, were not without

721
without their salutary influence in staying its progress.

21. It is generally acknowledged, that the Town is now in a more healthy state than it has been for many years past, and it will, I hope, become one of the healthiest places in Southern India.

Roads.

22. 17 1/2 Miles of metalled Road were transferred to the Municipality by the D. P. R., of which 19, were kept in repair by contract. The Commissioners intend hereafter taking the roads under their own immediate charge, as the most economical and effective arrangement.

23. 3 miles 7 furlongs and 54 Gans of road 12 feet in width, were metalled in old Town at a cost of Rs 3,835-4-4, inclusive of the

the construction of 2 large and 7 small tunnels. In Kunjicoppam or New Town, 389 yards of road, 12 feet wide, were metalled at a cost of Rs 122-13-... Nearly one mile (Yard 1753) of road was completed from the Panniar bridge, to connect the main Road by Chennamandalam, at a cost of Rs 1464-8-8, of which sum Rs 539-13-6 were paid in 1866-67. Rs 332-13-4 were expended in the improvement of Roads at Fort Saint David.

24 The principal streets in old Town have been metalled throughout, and it is intended to metal every road and street eventually throughout the Municipality.

25 It is significant of the benefit arising from municipal action, that up to this time the roads and streets of

8²³
of old Town never have been metalled, and no conveyance, on springs especially, could traverse any part of the Town off the immediate high road or main street, whereas now every alley and lane is passable; and the vast improvement worked by the Municipal Agency is, I believe, now fully recognized by the people, and they are beginning to be satisfied, that their taxes do bear fruit to their benefit and profit, and are not uselessly thrown into the State Treasury.

Drainage

26 A very large sum would be required to carry out any effective system of drainage, and consequently nothing is scarcely has been done in this respect. The only place where drainage is called for, and where it

it would be practicable to carry it out with Sanitary advantage, is old Town Cuddalore. An attempt was made a few years ago to construct drains, but the levels were badly taken, and what was done was practically useless.

27 A portion of these drains has been improved by the Municipality, and with the aid of a new drain and tunnel, constructed at a cost of Rs. 556-12-6, the lower portion of the Southern and Eastern Division of the Town is now tolerably well drained.

28 The Municipality has been divided into five Divisions, each under an overseer, who is responsible that in his charge the provisions of the Act are duly carried out. All the streets have been named, and

every house numbered, and both are registered in the books of the Municipality.

New Works.

29 From want of funds, the Commissioners have not been in a position to carry out any work of real importance. Old Town Cuddalore, which contains the greater proportion of the inhabitants, is close to the sea, and the nature of the soil is thus unfavourable for good drinking water, and all who can afford the expense are forced to get their water from some distance. To provide the people with wholesome water would, doubtless, be a great boon, and would be much appreciated. A water fountain, supplied from a spring or some source where the water could be obtained pure and untainted, to be conveyed by pipes into the Town, would be very grateful to the public, and the Commissioners will not

not lose sight of so great a desideratum, but nothing can be done at present, and the consideration of any such expensive project must be deferred until the Municipal Police have been provided with huts, and other emergent work has been completed; for the former, an estimate amounting to Rs 12040, has been prepared by the D. P. O. and has been submitted to the Commissioners by the Superintendent of Police a heavy item, for which the Commissioners were as little prepared, as their revenues are to meet it; and while such expenses are thrown upon Municipal Funds, the undertaking of any large works of public utility is, of course, out of the question, and must await their time.

30. The water fountain at Old Town Ludolore, a Comprehensive drainage

139
drainage system, a girder foot bridge across the back water, a people's Park on a small scale, and good metalled Roads throughout the entire Municipality, are objects which the Commissioners have in view, and will steadily keep in view; The accomplishment of some of these is not, I hope, far distant; for the rest it is a question of time; but if the Municipality be not crippled in its resources, I am sanguine that within a period of ten years at furthest, each of the projects I have named will be an-fact-accomplish.

Curst Moore }
Municipal }
Commissioner }
Office }
8th August }
1868 }

Charles Reade
President of the Municipal Commission

19 31

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the

President of the Cuddalore Municipality - (See entry 8th Aug/68 No. 360)

Order thereon 21 August 1868 No. 1041

The President of the Cuddalore Municipality submits with his letter above recorded Abstract Statements of the Receipts and disbursements for the year ending the 30th April/68, the Report of the Auditor thereon, & his own Report on the operations of the Municipality - These

W.R.
N.

In a letter from the President of the Cuddalore Municipality dated 5th August 1868
— on 360 —

Report on the operations of the Cuddalore Municipality for the year ending 30th April 1868

Submitted 11/10/68
W.R. 11/10/68
No 1436

2. These ^{papers} ~~even~~ =
~~ments~~ describe very
 fully & satisfactorily
 the state of accounts
 & the nature of work
 performed during
 the year -

3. The amount
 of Receipts realized
 was Rs 27,101-11-10; the
 balance from last
 year Rs 14,58-4-4, &
 the 1st instalment of
 the Govt Contribution
 Rs 4,000, or Rs 32,560-2
 in all. The chief
 sources whence the
 Receipts were derived
 are Tolls Rs 9,489, a
 rate on houses Rs
 6,866, and Tax on
 carts & professions Rs
 5,494 -

The

4. The outlay
 on new work consists
 chiefly of Metalling Roads
 in old Town Cuddalore,
 Chennundalem Port
 Saint David and in
 Munjucoppum. The
 President writes -
 "It is significant
 of the benefit arising
 from Municipal action,
 that up to this time the
 roads & streets of
 old Town never have
 been metalled, & no
 conveyance on springs
 especially, could
 traverse any part of
 the Town off the im-
 mediate high road
 or main street,
 whereas now every
 alley & lane is
 passable" - The
 Commissioner

conservancy of the Town
was secured by an
increase of Carts &
cleaners, & every
locality which was
overgrown with prickly
pear & vegetation
was cleared. "It is
generally acknowledg-
ed," remarks the Presi-
dent, "that the Town
is now in a more
healthy state than
it has been for
many years past."
The total expen-
diture under all
heads was Rs 31,187-7-7
which being deducted
from the Receipts,
leaves a balance of
Rs 13,72-8-7. To this balance
Govt Contributions
being

35
21
being added the total
amount available
on 1st May 1881 is Rs
5,169-6-5.

6. The Auditor
in his Report makes
several suggestions
regarding the accounts
of the Municipality.
These suggestions will
no doubt be duly
considered by the Com-
missioners.

7. The Auditor
alludes also to advances
made to two Comrs
Mr Rice, & Mr Sildes.
beck for work executed
in the Municipality.
That Mr Rice has
furnished a Bill for
the expenditure in-
curred & has refunded
the balance, but that
Mr

Dr. Bilderbeck has not yet rendered any account of the money (Rs 380) advanced to him.

This amount should be submitted without further delay.

7. The Govt do not consider it desirable that the Honorary Comrs of the Municipality generally should be entrusted with the execution of works which properly devolve on Contractors & the Establishment expressly retained for the purpose.

8. The course pointed out in paragraph 15 of the Auditor's Report in respect of the adjustment of payments made to the Police should be

observed -

~~10. The whole H.E. the Governor in Council views with satisfaction the working of the Town Improvement Act in the Town of Cuddalore for the year 1867-68.~~

The Governor in Council has read the report of the working of the Municipal Act in Cuddalore for the past year with much interest. The taxes appear to have been realized without difficulty and the income to have been very judiciously employed.

1868

To the President Municipal Com^r Cuddalore.
" Insp^r Genl of Police.
" Act^r General. } *deposited*

21.1862

Epistemon.

No. 1477

PROCEEDINGS OF GOVERNMENT.

Dated 31 August 1862.