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M.P.O. 1-80/6-16-10-20

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 1207	Press Mis.
Dated 23—9—19	1870

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
23rd September 1870.

Read the following papers :—

No. 106. From the President of the Municipal Commissions in North Arcot, to the Chief Secretary to Government, Fort Saint George, dated Palmanair, 12th July 1870, No. 41.

I have the honour, with reference to the Under Secretary's Circular Memorandum, dated 18th ultimo, No. 151, to submit, herewith, the annual reports with statements of the Vellore and Wallajapett Municipalities for the official year ending 30th April 1870.

From the Vice-President of the Municipal Commission, Vellore, to the President of the Municipal Commissions in North Arcot, dated Vellore, 5th July 1870, No. 51.

I have the honour to forward account-current for the year 1869-70 of the Vellore Municipality, duly audited by C. L. O'Brien, Esq., whose services were applied for immediately on the receipt of Circular, No. 151, dated 18th June 1870, from the Under Secretary to Government, Public Department, but you will perceive that the audit was not completed till the 4th instant. Copy of his report is herewith forwarded.

2. RECEIPTS AND EXPENDITURE.—The accounts show that, including the grant from Government of Rupees 4636-6-1, Rupees 25,218-14-3 have been collected.

3. SALE OF GROUND.—Only Rupees 100 has been realized by the sale of ground.

4. LIGHTING.—The town is tolerably well lighted. The Cantonment is lit by forty-two Kerosene lamps, and the town is supplied with 112 ordinary oil lamps. More lamps will be added in the course of the year. The lighting of the town lamps has been disposed of to a contractor at the rate of Rupees 50 per 100 lamps per mensem.

5. DRAINAGE.—Four thousand four hundred and forty-three running yards of masonry drains with an average depth of two feet by one and a-half feet in width have been constructed, and the drainage considerably improved. Tiled drains are to be tried in the narrower streets.

6. STREETS.—Four thousand nine hundred and seventy-six running yards of road of an average width of fifteen feet with side drains have been constructed, and seventeen culverts of various sizes built.

7. LATRINE.—The latrine on the dry-earth system commenced last year has been completed. A trial of the system for a few months will be given prior to the erection of more. Three sites have been chosen within the town for the building of more latrines.

8. DUST-BINS.—One hundred and thirty-four stone dust-bins have been constructed. As the stones are delivered by the contractor their construction goes on.

9. BUILDINGS.—No money has been expended by the Municipality in the purchase of buildings.

10. CONTRACTS.—The same system of having as much work done by contract as was instituted last year has been carried out this, and found to work satisfactorily.

11. MARKET.—The contractor has not made as much progress in the erection of the market place as was expected, by which a delay of at least three months in the completion will occur. It is, however, hoped that the building will be available for a market by November next.

12. TOLLS.—The tolls on being put up to auction for eleven months realized Rupees 9440, which, with Rupees 993-8-6 collected by the Municipality themselves for one month, made a total of Rupees 10,433-8-6 for the year.

13. VACCINATION.—Three hundred and ninety-three persons have been vaccinated during the year.

14. HEALTH.—The general health of the public during the year has been very good. Only six cases of cholera and three of small-pox have been reported.

15. REFUNDS.—The refund of Rupees 1974-8-4, ordered in the Proceedings of Government, Public Department, dated 11th October 1869, No. 1400, has been duly made.

16. POLICE.—A discrepancy of Rupees 50-5-9 having been discovered in the account-current for 1869-70, received from the Superintendent of Police, the matter has been referred to him for explanation.

17. GOVERNMENT CONTRIBUTION.—The instructions conveyed in Circular, No. 2221, dated 5th July 1869, from the Accountant-General to all Collectors, regarding the exclusion of the cost of Police from the Government contribution of twenty-five per cent. on actual expenditure, has been duly carried out.

From the Vice-President of the Municipal Commission, Wallajapett, to the President of the Municipal Commissions in North Arcot, dated Wallajapett, 29th June 1870, No. 12.

AUDIT.—The audit of the accounts of the Municipality for 1869-70 having been completed yesterday, and the Auditor, Taluq Sheristadar Raja Row, having sent in his report thereon, (which certifies to the general correctness of the accounts kept,) I have the honour to submit statements A., B., and C., showing respectively the new works and improvements carried out, the charges incurred, and the sums received during the year, as required by Government in their Proceedings in the Public Department, dated 11th July 1867, No. 820.

2. RECEIPTS AND EXPENDITURE.—The amount collected during the year, including the grant from Government of Rupees 2671-8-2, is Rupees 12,681-2-11. The amount expended on works which fall under the category of purposes enumerated in Section 25 of the Act is Rupees 11,002-9-4; that spent on other purposes is Rupees 1134-15-4. The State contribution on Rupees 11,002-9-4 amounts to Rupees 2750-10-4. Deducting therefrom the money (Rupees 2471-8-2) already received by the Commissioners, the balance due to them is Rupees 279-2-2. Nothing is due on account of State grant either to the Municipality or the Government for 1868-69, a sum of Rupees 19-6-7 overdrawn by the Commissioners during that year having been refunded and the accounts squared.—*Vide* Proceedings of Government in the Public Department, dated 2nd September 1869, No. 1235.

3. The Commissioners greatly regret that they have not been able to collect the Trade-tax and House-rates in full before the close of the year, under review, owing chiefly to the suspension of the former Vice-President from office, and to the Municipality having in consequence been without a Vice-President for sometime. As the quondam Vice-President left a very heavy appeal file behind, and the Commissioners, for want of a Vice-President to preside at appeal meetings, were precluded from adjudicating appeals, the preparation of the Trade-tax and House-rate lists had to be delayed pending the result of the appeals in question. Soon after the appointment of a Vice-President, however, (which was after the beginning of the last half-year,) the Commissioners not only disposed of the appeals, but prepared the assessment lists and collected about one-third of the tax before the close of the year. Now that the Commissioners have, with some difficulty, succeeded in making out an accurate "Demand, Collection, and Balance" for the first and second kists, that is, for the half-years ending 30th April and 31st October 1867, (the accounts for which period were kept in a most confused state,) and the department is in working order, the Commissioners fully promise to recover all the arrears within the close of the current half-year, or rather before the 1st November next, when the new Towns' Improvement Act is expected to come into operation.

4. HEALTH.—The health of the town during the year was good. Only nineteen persons are reported to have died of cholera. The cause of this outbreak is, in the opinion of the Commissioners, not attributable to the want of sanitary precautions, but to the passage of pilgrims to, and from, Tripatty and Conjeveram.

5. WELLS AND PONDS.—The clearing, &c., of the following wells and ponds, which had been commenced about the end of 1868-69, were brought to a completion during the year :—

1. Rayajee's Well in Brazier's Street.
2. Do. „, in Agharam Street.
3. Do. Pond.
4. Davada Subboo Chetty's Pond.
5. Thundai Salungai Coopoo Chetty's Pond.
6. Yagambra Swamy Covil Pond.
7. Grammany's Pond.
8. Venayaga Chetty's Pond.

No. 17 had silt and rubbish in them of thirty and twenty-five years' standing. These ponds deepened and put in repair, their feeders cleaned, and the water overgrown removed and buried to ensure a supply of water free from animal and vegetable impurities. Similar improvements have been effected in Pond No. 8, which is a most useful one, because of its close proximity to the travellers' choultry, to the Madras road, and to the only licensed bandy stand in the town; and other sanitary measures calculated to prevent water supply from foul sources were also effected. A nullah which usually brought in a large quantity of excrementitious matter into it, as also the washings of the surface filth of the western part of the town, was diverted. The gathering ground was cleared of rank vegetation, levelled, and put in thorough repair. A large pit of sufficient depth, which, owing to the accumulation of water in it, have been a sort of foul sink of liquid effluence generating the most deadly vapour, and had greatly contributed to contaminate water supply during the rains, was done away with. It may not be out of place here to say that, by deepening this pond, the Commissioners have come in contact with a very powerful spring, which, as it is capable of supplying water to the whole town, even during the driest part of the year, may well be said to be inexhaustible.

6. VACCINATION.—One hundred and seventy-six persons have been vaccinated during the year, and of these only three have been unsuccessful.

7. MONKEYS.—About two-thirds of the number which infested the town have been entrapped and conveyed to the Moogly jangles. The town is now almost free from the bites and ravages of these creatures.

8. SLAUGHTER-HOUSE was provided during the year, and the practice of slaughtering animals at random in all parts of the town put a stop to.

9. DUST-BINS.—Ninety-five were built of clay during the year under review. These are easily kept in repair, and, in the opinion of the Commissioners, preferable to brick and chunam bins, which are very expensive.

10. MANURE.—The practice of storing house sweepings in the backyards, (which have been clandestinely carried on in this town ever since the Act came into operation,) for the sake of manure was discovered and effectually was put a stop to.

11. OLD WALLS AND USELESS BUILDINGS.—One hundred useless old walls and ten ruined houses were removed during the year. As required by the Sanitary Commissioner, when inspecting the town, a few ruined houses which are still in existence will be pulled down with as little delay as possible.

12. WHITE-WASHING.—About the beginning of the year all the houses in the town have been white-washed to meet the requirements of the bye-law of the Municipality.

13. PRICKLY-PEAR.—A large quantity of prickly-pear at the Caverypauk and Anicut gates, as also in the trench at the Ranipett gate which formed the haunts of venomous reptiles, and afforded

shelter for committing nuisance, has been extirpated and buried in most cases with little chance of resuscitation.

14. TRENCH ROUND THE TOWN being covered with prickly-pear to a fearful extent has become a great nuisance. It gives shelter for easing purposes, serves as a lurking place for thieves, is the haunt of serpents, snakes, and other venomous creatures, and is a repository for stagnant water and putrid excrement. Portions of it which were adjoining the thoroughfares, and which formed feeders to some of the ponds in the town, were cleared at Municipal expense. In view, however, to get the other parts of the trench rid of prickly-pear, without any expense to the Municipality, the Commissioners have thought it proper to hand over the land in the trench, gratis, to people who wish to enclose it on condition of their removing the noxious vegetation and levelling the place at their own expense, which in most places would exceed the price the site would fetch, if sold.

15. WIDENING ROADS.—The Arcot and Amoor gates were widened. The road which connects Betel Sella's street with Bourn's street, joins the Paddy Mundy street with Muniappa Chetty's street, were re-freedom of ventilation, and to make their width correspond with that of ditches at both ends.

16. DRAINAGE.—Fifteen drains were built across the roads in the town during the year, and much has been done in framing roadways of streets with side drains. The drainage is now very fair. The construction of side drains in brick and chunam in continuation alongside of the great western road has, as enjoined by Government in their Resolution in the Public Department, dated 2nd September last, No. 1235, been taken in hand. To make a beginning tenders were invited, and a portion of the work let on contract. The Commissioners hope to have the whole work finished within a few months. They regret very much the great delay that has taken place in carrying out the orders of Government on this head, and respectfully trust that the matter will be overlooked, considering the fact of the Commission having, as already stated, been without a Vice-President for sometime, and the delay which took place in the preparation of the assessment lists for the year owing to the non-disposal of appeals, as also the great change that took place in the roll of Commissioners for the current year.

17. AVENUE TREES were planted alongside of the roads leading to Venayaga Chetty's and Grammany's ponds.

18. LATRINES.—Foundation of latrines have been excavated at the Ranipett and Shotingar gates, and the work is in active progress. In addition to a latrine of each of the chief gateways, a few will be constructed in the centre of the town as suggested by the Sanitary Commissioner.

19. POLICE HUTS AND NEW MARKET.—The place of the Police huts and new market has been decided on. Some materials have been purchased. The Commissioners experience some difficulty in getting the sites from the owners. The site for the Police huts necessarily requires the intervention of Government as the owner has already refused giving it up for a reasonable price. The owners of the land intended to be taken up for a market place have set fabulous prices on their respective pieces. The Commissioners are making a fair valuation of these sites in order to effect a mutual settlement with them. Failing in this they purpose applying to Government under the Land Acquisition Act X. of 1870.

20. TOLLS.—The levy of tolls was sold by public competition, and, as suggested by Government in their Resolution, No. 375, dated 1st April 1870, in the Public Department, let on contract during the year for Rupees 2050. The contract is for the ensuing half-year, and will terminate on the 31st October 1870. Considering the great falling off in the trade of this town since the extension of the North-West Line to Ghooty, the sale has, in the opinion of the Commissioners, fetched a very fair sum. It is equal to the average receipts of past years, minus charges for printing tickets, contingencies, and a moiety of the cost of supervision in which latter the Commissioners hope to effect a proportionate reduction at an early date.

No. 107. From the President of the Municipal Commissions in North Arcot, to the Under Secretary to Government, Fort Saint George, dated Palmanair, 11th August 1870, No. 55.

I have the honour, with reference to the remarks contained in your Memorandum, dated 27th ultimo, on the accounts of the Vellore Municipality, transmitted with my letter of the 12th idem, No. 41, to forward a statement showing the particulars of the items noted in the margin.

Fines and Miscellaneous Receipts.
Receipts and Disbursements of Deposits.
Refunds.
Books, &c.

2. The sum of Rupees 7-1-0, referred to in clause 4 of your Memorandum, is the charge for inserting a notice inviting tenders for the construction of the new market place in two of the Madras papers.

3. The items composing the sundry charges, amounting to Rupees 54-10-0, and referred to in the same clause, are the following:—

1. Hire paid to tom-tom beaters for proclaiming notices in the town.
2. Making black, red, and marknut inks.
3. Lamp-oil for office.
4. Sweepers' brooms.
5. Dufters.
6. Money bags.
7. Coolies for conveying distrained property.
8. Mats.
9. Batta to mothers of vaccinated children accompanying vaccinator on his tour in the town.
10. Gum.
11. Sealing-wax and similar other requisites.

4. The difference of Rupees 26-4-0, in the balance referred to in clause 2 of your Memorandum, arose from a sum of Rupees 25-12-0, collected and paid into the Treasury in 1867-68, not having been included in that year's account, (as suggested by the then Auditor,) it being due for the succeeding year, and from a sum of Annas 8 having been drawn from the Treasury to make up the permanent Advance Fund from Rupees 99-8-0 to Rupees 100.

5. The law charges, amounting to Rupees 15, referred to in clause 5, were incurred in defending a suit instituted by one K. Varada Charri in the District Munsif's Court at Chittoor against the Commissioners for the recovery of Rupees 13-8-0, being the amount of tax with warrant fee levied from him as a practising Vakil of the Criminal Courts at Vellore, he having been assessed at Rupees 12 under Class III.

6. The payment of house-rent, Rupees 42, at Rupees 14 per mensem, was rendered necessary in consequence of the present building used as the Municipal Office having been under repair during the months of April, May, and June 1869.

7. With reference to the discrepancy in the Police Superintendent's account, I beg to forward, as directed, copy of his letter explaining the discrepancy, and of the revised statement he has furnished. In the former statement received from the Superintendent of Police, the sum of Rupees 6153-6-8 was entered as having been

received from the Commissioners, and Rupees 7954-3-11 as the amount actually expended.

8. The information required in connexion with the accounts of the Wallajapett Municipality will be submitted as soon as it is received from the Vice-President.

No. 108. From the Vice-President of the Municipal Commission, Wallajapett, to the President of the Municipal Commissions in North Arcot, dated Wallajapett, 20th August 1870, No. 20.

I have the honour to acknowledge the receipt of Memorandum from Government, dated 27th ultimo, Public Department, copy of which was forwarded with your foot-note of the 30th idem.

2. The amount of current and arrear collections is as follows :—

	Current.			Arrears.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Tax on Trades...	944	0	0	2,227	8	0	3,171	8	0
Rates on Houses ...				1,195	1	9	1,195	1	9
Registration of Carts ...	462	12	0	7	8	0	470	4	0

3. The amount of deposit from toll stations is Rupees 8, and the amount received from the Toll Contract or as a security for the due performance of his contract is Rupces 341-10-8 ; in all Rupees 349-10-8.

4. The sum of Rupees 3209-13-5, stated to have been in the treasury on the 1st May last, *plus* a collection of two annas erroneously omitted to be brought to account under the head of tolls, and subsequently discovered by the Auditor when auditing the accounts, is the proper balance in hand at the end of the past year. It includes the balance *actually* carried forward at the end of 1868-69, which, according to the cash book in the office, and the monthly account-current sent to you, is Rupees 2666-5-2. The difference of Rupees 225-13-10 between the cash in hand on the 30th April 1870, and the cash which ought to have been in hand on that date, as per the Memorandum from Government above mentioned, arises from the following causes :—A sum of Rupees 543 had been paid to the Municipality by Government in 1866-67 as an advance to meet the immediate expenses attending the introduction of the 'Towns' Improvement Act into this town. Of this amount only Rupees 317-2-2 were due to the Municipality on account of contribution for that year, the actual expenditure having been Rupees 1268-8-9, so that the surplus (Rupees 225-13-10) remained to the credit of Government in the accounts. As the Act had then been newly introduced, the receipts from other sources were scanty—so scanty that they fell short of the expenditure—and in consequence the whole of the surplus in question was expended during the year, except a small balance of Rupees 1-14-0, which was brought forward in the accounts for 1867-68, (*vide* Statement C.) In the latter statement the Municipality gave the Government credit for a contribution of Rupees 1709-2-3, which is all that was received during the

year ; but the then President, Mr. VansAgnew, when submitting the accounts to Government, increased the receipts under this head to Rupees 1935-0-1 by adding the sum of Rupees 225-13-10 above alluded to, as will be seen from his letter to this office, No. 179, dated 19th September 1868. Inasmuch as the sum of Rupees 225-13-10 had already appeared on the credit side of the accounts for 1866-67, it being part of the advance of Rupees 543, it could not, as a matter of course, *again* appear as a fresh receipt in Statement C. for 1867-68, (based as the latter is on the balance of Rupees 1-14-0 of the preceding year,) without at the same time appearing as a debit in Statement B. On the contrary, as it appeared in Statement C. alone, there was necessarily a *nominal* increase in the balance for 1867-68 and the following years of Rupees 225-13-10. The reason why this discrepancy was not detected and rectified ere this is, first, owing to the cash in hand, as per cash book, not having been compared with the amount carried forward by Government in the annual accounts of each year ; and secondly, owing, in a great measure, to the corrections and alterations ordered to be made by Government in the annual accounts (as per their Proceedings thereon) having been neglected, and to the office copies having in consequence remained in their original state up to date.

5. In tracing out the discrepancy in question, however, I have made the necessary corrections in the accounts as directed by Government from time to time. But I request to state that, as a necessary consequence of these corrections not having been regularly made, Statement C. of the annual accounts, now pending the review of Government, is wrong as regards the amount of Government grant stated to be due for 1869-70. The amount properly due is Rupees 847-4-4, instead of Rupees 279-2-2 as therein put forth. This error is attributable to a sum of Rupees 568-2-2, paid by Government during the year to clear up the arrears for 1868-69, having been inadvertently added to the receipts for 1869-70.

6. The Commissioners also regret to bring to notice that the sum of Rupees 568-2-2, mentioned in the preceding paragraph as having been paid on account of 1868-69, has been erroneously put down as Rupees 568-2-3 in the President's letter to Government, No. 46, dated 17th August 1869, thus making a difference of one pie between the amount actually paid and that stated to have been paid. As Government have in their Proceedings in the Public Department, No. 1235, dated 2nd September 1869, taken credit for Rupees 568-2-3, and the grant paid for 1868-69 is therefore *minus* one pie, the Commissioners request that this sum may be disbursed to them with a view to the contribution for that year being squared.

7. In the present confusion the Commissioners respectfully beg to enclose a set of revised Statements B. and C., in order, should you deem it proper, that they may be submitted to Government to be substituted for those already sent. In these revised statements the informations required by Government in paragraphs 1 and 2 of their Memorandum have been embodied in their proper places, the difference of Rupees 225-13-10, alluded to in paragraph 3 of the same, has been adjusted, and the amount properly due by Government on account of State grant has been put down, distinguishing the current from the arrear receipts.

8. The particulars with regard to Rupees 2229, entered in Statement A. as paid for the Police, have already been given on the back of the Superintendent's account. They are as follow :—

	RS.
Amount paid through the Deputy Collector on account of Police salary during the year...	2,213
Amount paid on account of furniture supplied by the Municipality for the use of the Police Station	16
Total...	2,229

9. In conclusion, the Commissioners beg to be excused for the long delay that has taken place in forwarding this explanation as the accounts had to be waded through from the beginning to get at the cause of the discrepancy touched upon by Government, and the fact of the annual accounts in the office having all along been left uncorrected increased the difficulty.

No. 58.

True copy submitted to Government in continuation of the President's letter, dated 11th instant, No. 55.

GUDIATTUM,
23rd August 1870.

(Signed) W. S. WHITESIDE,
Presdt., Munl. Comms. in North Arcot.

No. 109. ORDER THEREON, 23rd September 1870, No. 1207.

With the first of the letters above recorded, the Officiating President of the Municipal Commissions in North Arcot submits the reports of the Municipalities of Vellore and Wallajapett for the year 1869-70.

	RS.	A.	P.
Current—			
Rate on Houses and Buildings	3,008	5	0
Tax on Arts, Trades, &c.	3,034	8	0
Tolls	10,433	8	6
Tax on Carriages, &c.	1,413	0	0
Registration of Carts	778	0	0
Fines, &c.	276	9	0
	18,943	14	6
State contribution	4,636	6	1
Arrears—			
House-rate	712	4	0
Trades-tax	178	0	0
Collections of 1867-68	25	12	0
	916	0	0
Other receipts—			
Cantonment roads	2,920	0	0
Miscellaneous	681	5	8
Adjustment	0	8	0
	3,601	13	8
Balance brought forward	27,739	0	6
Total...	55,137	2	9

2. VELLORE.—The sum at the disposal of the Municipal Commissioners of Vellore was Rupees 55,137-2-9, made up of the items shown in the marginal abstract. In framing this abstract, the Government have set off the refunds of taxes against the gross yield entered in Statement C.; and have shown, apart from the balance, the credits referred to in paragraph 4 of the President's letter of the 11th August. As these credits were made during 1869-70 they ought not, although due for former years, to have been added to the balance brought forward as was done by the Commissioners. The Government have also excluded deposits, receipts, and disbursements, amounting respectively to Rupees 2893-2-11 and 1708-2-11, as these funds are not at the disposal of the Commissioners. The balance as shown by the Commissioners, therefore, includes a balance of deposits on account of the transactions of 1869-70, amounting to Rupees 1185. Further balances of deposits on account of former years may still be included,

and in the report for the current year the President will furnish a separate memorandum showing the exact state of the deposit account.

3. The expenditure amounted to Rupees 30,166-3-3, leaving a balance of Rupees 24,970-15-6 on account of the Municipal Fund. This large sum has been amassed by the Commissioners for the erection of a market, a work which it is believed will be carried out during the current year. The Government have transferred the cost of alterations and repairs of conservancy carts to conservancy, and the outlay for surveyors and	RS.	A.	P.
New Works	5,188	1	3
Repairs	2,138	9	7
Conservancy	5,310	11	0
Police	6,004	2	4
Establishment	2,637	0	2
	22,778	8	4
Refunds and Advances	2,918	9	4
Purposes other than those specified in Section 25	4,369	1	7
	30,166	3	3
Balance carried forward	24,970	15	6
Total...	55,137	2	9

surveying instruments, water coolies, Fort Saint George Gazette, Almanac and advertising charges (market) to purposes other than those specified in Section 25; under which head is also included the expenditure on Cantonment roads, for which the Commissioners receive a special grant from Government.

4. The cost of the Police, as shown by the Superintendent's statement, was Rupees 7929-3-11. Three-fourths of this sum are Rupees 5946-15-0, and as the Commissioners have paid Rupees 5991, the refund to be made is Rupees 44-1-0, not Rupees 44-15-0 as stated by the Superintendent. The sum to be refunded is included as an advance recoverable in the amount shown under "Refunds" and "Advances" in the above abstract.

5. The State contribution is to be calculated on the expenditure, and will be, including the full Police cost, Rupees 6190-3-4. The Commissioners have received in cash and by remission of Police charges Rupees 6818-11-0, and have, therefore, overdrawn Rupees 428-7-8. Setting off the excess payment for Police they must repay Rupees 384-6-8.

6. The Government notice with satisfaction that a considerable sum, namely, Rupees 4802-2-11, was devoted by the Commissioners to the construction of drains, latrines, and dust-bins. Four thousand four hundred and forty-three yards of masonry drains were built, and 134 stone dust-bins provided. There are 152 lights in the town, of which forty-two are Kerosene lamps.

7. WALLAJAPETT.—The marginal statement exhibits the receipts of the Wallajapett Municipality. The deposits, amounting to Rupees 349-10-8, have been excluded from the statement as they are not funds at the disposal of the Commissioners; and the refunds of Trades-tax have been deducted from the gross yield. With regard to the balance brought forward, which differs from that arrived at from the accounts reviewed in G. O., 2nd September 1869, No. 1235, by Rupees 225-13-10, the Vice-President explains that this sum was the excess contribution	RS.	A.	P.
Current—			
Rate on Houses and Buildings	894	0	0
Tax on Arts, &c.	4,777	0	6
Tolls	80	8	0
Tax on Carriages	469	12	0
Registration of Carts	81	5	0
Fines, &c.	6,245	9	6
	1,908	6	0
State contribution	1,195	1	9
Arrears—			
Rate on Houses, &c.	2,227	8	0
Tax on Arts, &c.	7	8	0
Registration of Carts	568	2	2
	3,998	3	11
Other receipts	134	4	10
Balance brought forward	2,666	5	2
Total...	14,947	13	5

drawn by the Municipality in 1866-67, and that though credited in that year it was again credited by the order of the President, Mr. Agnew, in the accounts submitted for 1867-68, and consequently that the accounts have been wrong ever since. Mr. Agnew's letter, referred to by the Vice-President, not being before Government, his reasons are not apparent. It would seem rather that a refund would be due by the Commissioners on account of the excess draft of 1866-67; but the Government will not now press the matter. The Acting President forwards the Vice-President's letter without remark; but the Government presume that he has satisfied himself that the Vice-President's statement is correct, and that the sum now actually in the treasury to credit of the Municipality is Rupees 3209-13-5, or including the two annas adverted to by the Vice-President Rupees 3209-15-5. It is observed that no collections were made of current house-rates, and but a small portion of the trades-tax. There are still outstanding for 1869-70 demands for Rupees 3576-10-5, and for previous years for Rupees 1913-9-11; and from the report it appears that the Commissioners were, after the close of the year, engaged in preparing the assessment registers for 1866-67 and 1867-68. This state of things is most unsatisfactory, and argues neglect on the part of the District Officers. The explanation given, namely, that during a portion of the year under review the Commission was without a Vice-President, and therefore incompetent to dispose of appeals, is inadequate. The President of the Commission could easily have provided a remedy. The Government trust that they will not again have to notice a condition of things such as is now animadverted on.

8. The expenditure amounted to Rupees 12,087-8-8, leaving a balance on		account of the Municipal fund of Rupees	
New Works.....	Rs. A. P.	1,000	0 0
Repairs.....		1,000	0 0
Conservancy.....		3,552	0 8
Police.....		2,239	0 0
Establishment.....		3,001	8 8
		10,792	9 4
Purposes other than those specified in Section 25.....		1,304	15 4
		12,087	8 8
Balance carried forward		3,869	4 9
Total.....		14,947	13 5

9. The Commissioners should have entered the charge for street-boards under Establishment—Miscellaneous, and the supply of the *Fort Saint George Gazette* and the removal of monkeys are not purposes within the scope of Section 25. The Government observe that an establishment costing Rupees 798-13-3 was employed in collecting tolls to the amount of Rupees 4776-0-6. The cost of collection was thus more than one-sixth. The contract system appears to have been adopted for the current year. The office establishment is also expensive. The Commissioners appear to subsidize the village officers, the Government do not understand for what purpose, and they object on principle to arrangements of the kind.

10. The cost of the Police Force was Rupees 2959-4-6, of which sum the Commissioners should have paid Rupees 2219-7-5, but actually have paid Rupees 2213. They, therefore, still owe for Police Rupees 6-7-5, which should be at once paid, and will be treated as expenditure in 1870-71.

11. The State contribution is to be calculated on the receipts, and will amount to Rupees 2081-13-10. The Commissioners have received in cash Rupees 1903-6-0, and by remission of Police charges Rupees 739-13-1; total Rupees 2643-3-1. They

must, therefore, refund Rupees 561-5-3, or, correcting the error of one pie referred to in the Vice-President's letter, Rupees 561-5-2.

12. The operations of the Commissioners in the expenditure of the funds at their disposal, especially in conservancy, appears to have been judicious. The Municipality has, from the commencement, suffered from want of supervision, and if the President can supply this want by occasional visits, it will probably become one of the most thriving in proportion to its size.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commissions in North Arcot.

.. Inspector-General of Police.
.. Accountant-General.
.. Public Works Department.
.. Board of Revenue.
.. Sanitary Commissioner.

Exd. J. Wright.

Govt. of 18703 ~~21101010~~

PUBLIC.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS IN
NORTH AMERICA
&c., &c., &c.

Dated September, 29th.
Recd.

G. O., 23rd September 1870, No. 1207.

SEPTEMBER.
Nos. 106-109.

Pasting orders on the Statements showing the
Income and Expenditure of the Vellore and Vellore
Municipalities during 1869-70.

A

Detail of Expenditures for new works and improvements carried out by the Municipal Commission
 for the town of Willes during the year ending 31st April 1890 for the purpose specified in Decree of 14th Sept 1865
 (No 5222)

		Bills			
		Amount	Number		
I. Works	Labour	807	12	3	
	Good lime	172	-	-	
	Along the embankment of the main canal	87	11	4	
	Embankment of the main canal	35	11	5	Can
	Rebuilt 8 feet	40	3	-	
II. Repairs	Gravel	255	-	-	
	Office premises	625	1	5	
	Limeworks	36	-	15	
	Roads	2513	82	-	
		3174	101	-	
		5136	97	-	
Balance of charge					
III. Consuming	Bin of 15 pairs of Ballads with bins at 12 1/2 and 1 cent with Ballads and 1 cent	2191	10	5	
	For the bin of 15 pairs of Ballads (for 1 cent)	240	-	-	
	1 Bin of 15 pairs of Ballads (for 1 cent)	240	-	-	
	3 Consuming Ballads at 10 1/2 cent (for 1 cent)	239	10	5	
	1 Consuming Ballads at 10 1/2 cent (for 1 cent)	125	5	4	
	1 Consuming Ballads at 10 1/2 cent (for 1 cent)	125	5	4	
	1 Consuming Ballads at 10 1/2 cent (for 1 cent)	125	5	4	
	1 Consuming Ballads at 10 1/2 cent (for 1 cent)	125	5	4	
	1 Consuming Ballads at 10 1/2 cent (for 1 cent)	125	5	4	
	1 Consuming Ballads at 10 1/2 cent (for 1 cent)	125	5	4	
IV. Police	Salary of Town Police force	5191	-	-	
	Salary for the Police station	57	15	6	
	Police work	6	-	-	
	Police work	5	-	-	
	Police work	5	-	-	
	Police work	5	-	-	
	Police work	5	-	-	
	Police work	5	-	-	
	Police work	5	-	-	
	Police work	5	-	-	
V. Miscellaneous	Labour	807	-	-	
	Good lime	172	-	-	
	Along the embankment of the main canal	87	-	-	
	Embankment of the main canal	35	-	-	
	Rebuilt 8 feet	40	-	-	
	Gravel	255	-	-	
	Office premises	625	-	-	
	Limeworks	36	-	-	
	Roads	2513	-	-	
		3174	-	-	

Enclosed from the
President of C. C. Villone
to the Under Secretary for
Joint Public Aff. Bureau
of August 1892 No 58

Enc. Public Aff. No 1068
83

Amely

11 14 22 33 48 67 85 105 125 145 165 185 205 225 245 265 285 305 325 345 365 385 405 425 445 465 485 505 525 545 565 585 605 625 645 665 685 705 725 745 765 785 805 825 845 865 885 905 925 945 965 985 1005 1025 1045 1065 1085 1105 1125 1145 1165 1185 1205 1225 1245 1265 1285 1305 1325 1345 1365 1385 1405 1425 1445 1465 1485 1505 1525 1545 1565 1585 1605 1625 1645 1665 1685 1705 1725 1745 1765 1785 1805 1825 1845 1865 1885 1905 1925 1945 1965 1985 2005 2025 2045 2065 2085 2105 2125 2145 2165 2185 2205 2225 2245 2265 2285 2305 2325 2345 2365 2385 2405 2425 2445 2465 2485 2505 2525 2545 2565 2585 2605 2625 2645 2665 2685 2705 2725 2745 2765 2785 2805 2825 2845 2865 2885 2905 2925 2945 2965 2985 3005 3025 3045 3065 3085 3105 3125 3145 3165 3185 3205 3225 3245 3265 3285 3305 3325 3345 3365 3385 3405 3425 3445 3465 3485 3505 3525 3545 3565 3585 3605 3625 3645 3665 3685 3705 3725 3745 3765 3785 3805 3825 3845 3865 3885 3905 3925 3945 3965 3985 4005 4025 4045 4065 4085 4105 4125 4145 4165 4185 4205 4225 4245 4265 4285 4305 4325 4345 4365 4385 4405 4425 4445 4465 4485 4505 4525 4545 4565 4585 4605 4625 4645 4665 4685 4705 4725 4745 4765 4785 4805 4825 4845 4865 4885 4905 4925 4945 4965 4985 5005 5025 5045 5065 5085 5105 5125 5145 5165 5185 5205 5225 5245 5265 5285 5305 5325 5345 5365 5385 5405 5425 5445 5465 5485 5505 5525 5545 5565 5585 5605 5625 5645 5665 5685 5705 5725 5745 5765 5785 5805 5825 5845 5865 5885 5905 5925 5945 5965 5985 6005 6025 6045 6065 6085 6105 6125 6145 6165 6185 6205 6225 6245 6265 6285 6305 6325 6345 6365 6385 6405 6425 6445 6465 6485 6505 6525 6545 6565 6585 6605 6625 6645 6665 6685 6705 6725 6745 6765 6785 6805 6825 6845 6865 6885 6905 6925 6945 6965 6985 7005 7025 7045 7065 7085 7105 7125 7145 7165 7185 7205 7225 7245 7265 7285 7305 7325 7345 7365 7385 7405 7425 7445 7465 7485 7505 7525 7545 7565 7585 7605 7625 7645 7665 7685 7705 7725 7745 7765 7785 7805 7825 7845 7865 7885 7905 7925 7945 7965 7985 8005 8025 8045 8065 8085 8105 8125 8145 8165 8185 8205 8225 8245 8265 8285 8305 8325 8345 8365 8385 8405 8425 8445 8465 8485 8505 8525 8545 8565 8585 8605 8625 8645 8665 8685 8705 8725 8745 8765 8785 8805 8825 8845 8865 8885 8905 8925 8945 8965 8985 9005 9025 9045 9065 9085 9105 9125 9145 9165 9185 9205 9225 9245 9265 9285 9305 9325 9345 9365 9385 9405 9425 9445 9465 9485 9505 9525 9545 9565 9585 9605 9625 9645 9665 9685 9705 9725 9745 9765 9785 9805 9825 9845 9865 9885 9905 9925 9945 9965 9985 10005 10025 10045 10065 10085 10105 10125 10145 10165 10185 10205 10225 10245 10265 10285 10305 10325 10345 10365 10385 10405 10425 10445 10465 10485 10505 10525 10545 10565 10585 10605 10625 10645 10665 10685 10705 10725 10745 10765 10785 10805 10825 10845 10865 10885 10905 10925 10945 10965 10985 11005 11025 11045 11065 11085 11105 11125 11145 11165 11185 11205 11225 11245 11265 11285 11305 11325 11345 11365 11385 11405 11425 11445 11465 11485 11505 11525 11545 11565 11585 11605 11625 11645 11665 11685 11705 11725 11745 11765 11785 11805 11825 11845 11865 11885 11905 11925 11945 11965 11985 12005 12025 12045 12065 12085 12105 12125 12145 12165 12185 12205 12225 12245 12265 12285 12305 12325 12345 12365 12385 12405 12425 12445 12465 12485 12505 12525 12545 12565 12585 12605 12625 12645 12665 12685 12705 12725 12745 12765 12785 12805 12825 12845 12865 12885 12905 12925 12945 12965 12985 13005 13025 13045 13065 13085 13105 13125 13145 13165 13185 13205 13225 13245 13265 13285 13305 13325 13345 13365 13385 13405 13425 13445 13465 13485 13505 13525 13545 13565 13585 13605 13625 13645 13665 13685 13705 13725 13745 13765 13785 13805 13825 13845 13865 13885 13905 13925 13945 13965 13985 14005 14025 14045 14065 14085 14105 14125 14145 14165 14185 14205 14225 14245 14265 14285 14305 14325 14345 14365 14385 14405 14425 14445 14465 14485 14505 14525 14545 14565 14585 14605 14625 14645 14665 14685 14705 14725 14745 14765 14785 14805 14825 14845 14865 14885 14905 14925 14945 14965 14985 15005 15025 15045 15065 15085 15105 15125 15145 15165 15185 15205 15225 15245 15265 15285 15305 15325 15345 15365 15385 15405 15425 15445 15465

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1908 211

882513

31941 8

31941-6-12
 24970-15-9
 1185-0-0
 21615-15-8

$\frac{487}{3} = 162 \frac{1}{3}$
and found correct
in 1 day of July 1870

21. Day of July 1872

Admrs J. L. O'Brien

André

June 20/91

64

Readers

Universal Communion

John

John

See letter from the
President Municipal
Commissioner John A. Clark
to the Civil Service Board
dated 10/12/1910. No. 41
17/12/1910. No. 41

In Public No. 1055 of
1910.

Actual Receipts for the year ending on the 30 April

1. Rates on Houses, buildings, and lands _____
2. Tax on carts, Professions, Trades, and Callings _____
3. Tolls _____
- Deposits from Toll stations _____
- Do. from Toll Contractors as a security for the due perform
 Amount of Tolls erroneously omitted to be carried to credit _____
4. Tax on carriages under Schedule C _____
5. Registration of Carts _____
6. Fees for Licensing slaughter houses _____
7. Fines _____

— Miscellaneous —

sale proceeds of Town sweepings, wood, &c. _____

Warrant fees _____

Government contribution for last year drawn this year —

Do. at 25 per cent on the total amount raised & expended &

not yet paid by Government _____

Paid by Government _____

Actual balance from last year as per cash books _____

Balance of an advance of Rs 543 made by Government in 1867

refunded by the Municipality in 1867-68 but omitted to be

in the year

Hallajipet }
Municipal Commission's office }
20 August 1870 }

See a letter from the
President M.C. H.A.
to the Chief Justice to the
first bench of judges
July 1870 No 41
in Public No 1065 A.

Recd letter from Mr
 Brindley & C. Wallage Hds
 to the following banking the
 Govt. for sundry charges
 23 August 1870

(Review) B.

Abstract of charges under all heads incurred by the Municipal
 Hallajapet during the year ending on the 30 April 1870 (The)

New works and improvements _____
 Repairs _____
 Conservancy _____
 Police _____
 Establishment _____
 Miscellaneous _____

For purposes other than those specified in section 25 of Act X

Sinking well _____
 Pay of gardeners _____
 10 Lamp posts _____
 Oil for street lamps _____
 Pay of Lamp lighters _____
 Advances for 15 Lamp posts _____
 Refunds of Trade Tax on appeal _____
 Government contribution (over drawn in 1868-69) refunded _____

Balance of an advance of Rs 543 made by Government in
 by the Municipality in 1867-68, but omitted to be debited in the acco

Particulars of Balance

Balance in hand on the 1st May 1870 as per Cash Book.

Amount of Solls erroneously omitted but subsequently brought to cred

Hallajapet
 Municipal Comm^{rs} office
 20 August 70

Signed

Dear letter from Mr
Frederick D. C. Wallbridge
in the Albany Evening
Star. and Sunday
1723 August 1872

La Publicité 1068 7/24
14. 1/24

we will join
President M.C. Hall
as the chief secretary
to Lord & Pitt Rivers
George 27/12/1890
No 41

Patent showing all sume Recome and expense of the Superintendant of Police
 North West from 1st May 1869 to 30th April 1870. Was taken 30 of Dec. 8 of 1865

Names of Donors	Pay and allowances	Cost of Stationery and Accountants services	Grand total	Remarks
Wallingford	2001	308 38	2959 46	*.5 per Cent. Contingency
Dough	"	150	739 131	and Books 25 per
Amount shown as paid in the statement furnished by the Dr. Collector.	"	"	219 75	furniture.
			2213	
		Difference	746 46	

South Arcat.
 District Police
 Station, 17 June 1870.

*I design H. W. H. Case
10mo 1871. Supr. of Sal. i.
W. Underhill,
President West. Conv. to Wash. Feb.*

in a letter from the
Grand Municipal
Commission with such
a fine. They have long the
South Fork and George
The Jan 1940. No 21

See Notice No. 1065 of 1940

In a letter from the
President M. C. M. R.
to the Chief Secretary,
Frederick J. R. and J. R.
of 12 Jan 1940. No 21

See Notice No. 1065 of 1940

See Public 1068 of 1868

and a letter from the
President of the C. F. F. F.
to the Under Secretary
of the Public Health
of 11 August 1870

Review statement showing all sums received and expended by superintendent of Police for the
Month from 1st May 1869 to 31 April 1870. Vide sections 30 of Act of 1865.

Name of the Person Pay and cost of clothing and other articles furnished

Remarks

No. 10680 ————— 6909 61 674 68 345 72 7729 5 11 1/2 5 per cent Contingencies

Product

Amount paid by the
Municipality for the
Maintenance of the Prison

1938 5 11

Office of the Superintendent of Police
at the Police Station
Kilmore 26 July 1870

(1870)

Signed by W. H. C. C. C.
Superintendent of Police
Signed by J. H. C. C. C.
Superintendent of Police

Witness
President of the Municipal Committee

Witness

deposit ^{for} contributors for the collection of boxes _____ 200 w
 for 2 contributors _____ 200 w
 for General contributors _____ 200 w
 for all contributors for ^{1/2 year ending 31st Oct 1870} _____ 835 w
 for lighting contributors for 1870-71 _____ 50 w
 for cart stand contributors _____ 100 w
 for Concommy cart contributors _____ 100 w
 for _____ Bullock _____ 100 w

957 148 2893 2 //

deposit returned to Concommy cart contributors _____ 100 w
 for lighting contributors _____ 50 w
 for cart stand contributors _____ 76 6 w
 for and credited to miscellaneous _____ 23 10 w
 Receipts (min less boxes from cart stand) } _____
 for 12 contributors for the collection of boxes _____ 200 w
 for 1 contributors _____ 150 w
 for credited to miscellaneous Receipts (min less Stampduns) } _____ 50 w
 for 1 General contributors _____ 200 w
 for and credited to all _____ 858 2 11

Amount refunded on account of lost bank _____ 1974 8 4
 Division on account of _____ 10 w
 for _____ 57 w
 subscription to Frank's and George's _____ 18 w 6
 books books _____ 6 4 w
 Amounts & money lent (with postage) _____ 10 13 6

1708 211 2041 8 4 35 2 w

Received of _____
 William H. Lloyd 1870

Received of J. H. & Johnson
 Geo. President

True copy
 W. H. Lloyd
 President Frank's Com^{rs}
 W. H. Lloyd

W. H. Lloyd

Vellore July 4th 1870/71

To
 Captain Johnson
 Vice President
 Vellore Municipality
 Vellore

Sir
 In accordance with your request
 I now beg to inform you that I have duly examined
 the accounts of your Municipality and now have the
 pleasure of enclosing you duly audited abstracts (A
 B & C in duplicate) of such accounts.

In addition to these abstracts I have
 ventured to add D namely balance sheet for the
 year under review, this I think makes the accounts more
 complete.

I am glad to find the accounts are now kept
 in the manner I recommended last year: this leaves
 nothing to be desired and I now have much pleasure
 in testifying to the care and accuracy with which the
 Books are kept.

I am Sir
 (signed) C. L. O'Brien
 Auditor
 True Copy
 (signed) J. W. E. Johnson
 Captain
 Vice President
 (signed) M. C. Vellor
 President

20
 M

Registered fines	77 14	✓	For a fine
Market collection	147 10 5	✓	then paid
Lease of cart stands	340 14	✓	100 0 and
Sale of swarung	20 4	✓	(duplicate)
Shankar's fee	151 13	✓	
Sale of serine oil	15 2	✓	
Iron fixtures	50	✓	
Sale of bees	7 7 3	✓	
Fees for duplicates of licenses	1 4	✓	
Books for sweets (Mata Nagar sweets) on the			
rephrases (during Maram)	25 10	✓	
Sale of ground	100	✓	
Deposits from carts and contractors for 1869-70	98 14 6	✓	
800 Toll Contractor	276 9 2	✓	100
200 2 carts and contractors	681 11 3	✓	858 2 11
200 2 carts and contractors		✓	100
200 2 carts and contractors		✓	50

N^o 539

Palmanair 30 July 1870

From

The Superintendent of Police
North Arcot

To

The Vice President

Municipal Commission
Vellore

Sir

With reference to your letter N^o 66 dated 21st Instant, I have the honor to forward a revised statement showing all sums received & disbursed on account of the Vellore Municipal Police during the year ending 30 April 1870.

The statement accompanying my previous letter was for the official year ending 31 March; hence the discrepancy.

The charge of Rs 25 for furniture was an error for which I beg to apologise.

I have requested the Dy Collector to refund to you Rs 46-15-0 being the amount over paid by you.

I have seen
Signed H. W. H. Cox Capt.
Supt. of Police

True Copy
Signed J. J. Johnson Captain
Vice President
W. Whitfield
President M. C. Vellore

Encl.

in a letter from the
Municipal Commission
to the Chief Secretary to
Govt of 12 July 1870
N^o 41

See Public N^o 1065 of 1870

See a letter from the President
dated M. C. J. H. to
the Chief Secretary of the
27th July 1870 p. 41

Publicity 1068
19 11/2

Report of Estimates of New Locusts and
 for the Town of Washington and
 is of Vol. I of 1865. (Brazzaville).

[illegible]

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the

Pres^t of the Municipal Com-
missions North Arcot
dated 11 & 23 August 1890 Nos.
44, 55, and 58.

Order thereon 23rd September 90. No. 124

With the first
of the letters above recorded
the Off^o President of the
Municipal Commissions in
North Arcot submits the
reports of the Municipalities
of Vellore and Mallajapett
for the year 1889-90.

Vellore. The sum at
the disposal of the Municipal
Commissioners of Vellore
was Rs 55,137-2-9 made
up of the items shown
in the marginal abstract.
In framing this abstract

<u>Current.</u>	
Rates on houses & build ^g	3008-5-0
Chassis & to trades &c	3034-8-0
Tolls	10433-8-6
Tax on Carriages &c	1413-0-0
Registration of Carts	778-0-0
Grains &c	276-9-0
	18943-14-6
State Contribution	4634-1-1
<u>Others.</u>	
Houses rate	712-11-0
Shades tax	178-0-0
Collection of 1889-90	25-12-0
Other receipts	916-0-0
Contingent Works	2220-0-0
Miscellaneous	611-5-8
Adjustment	0-0-0
	2901-13-8
Balance brought forward	27739-2-6
	55,137-2-9

the Government have set off the refunds of taxes against the gross yield entered in Statement C; and have shown, apart from the balance, the credits referred to in para 4 of the President's letter of the 11th August. As these credits were made during 1869-70 they ought not, although due for former years, have been added to the balance brought forward as was done by the Commissioners. The Govt have also excluded deposits, receipts and disbursements, amounting respectively to Rs 2893-2-11 and 1708-2-11 as these funds are not at the disposal of the Commissioners. The balance as shown by the Commissioners therefore includes a balance of deposits on account,

New Works	5,188-1-3
Repairs	3,138-9-7
Conservancy	5,810-10-0
Police	6,004-2-4
Establishments	2,637-1-2
	22,778-0-4
Refunds & advances	2,018-9-4
Purposes other than those specified in Sec. 25.	5,369-1-7
	30,166-3-3
Balance carried forward	24,970-15-6
	55,137-2-9

of the transactions of 1869-70 amounting to Rs 1186-11-0. Further balances of deposits on account of former years may still be included and in the report for the current year the President will furnish a separate memorandum showing the exact state of the deposit account.

The expenditure amounted to Rs 30,166-3-3 leaving a balance of Rs 24,970-15-6 on account of the Municipal Fund. This large sum has been annexed by the Commissioners for the erection of a market, as work which it is believed will be carried out during the current year. The Govt have transferred the cost of alterations and repairs of Conservancy works to Conservancy.

Conservancy and the outlay for surveyors and surveying instruments, water Cocker, Fort Saint George Gazette, Almanac and advertising charges (market)

to purposes other than those specified in section 25; under which head is also included the expendi-

ture on Cantonment roads, for which the Commissioners

4. The cost of the Police, as shown by the Superintendent's Statement, was Rs 7,929-3-11. Three-fourths of this sum are

Rs 5,946-15-0, and as the Commissioners have paid Rs 5,991, the refund to be made is Rs 44-1-0, not Rs 44-15-0 as stated by the Superintendent. The sum to be refunded is included as an advance recoverable in the amount shown under refunds

receive a special grant from Govt.

7929	3	11
1981	4	8
5946	15	0
5991	3	0
44	1	0

and advances in the above abstract.

5. The State contribution is to be calculated on the expenditure and will be, including the full police cost, Rs 15,929-3-11. The Commissioners have received Rs 15,929-3-11 and by remission of police charges, Rs 15,929-3-11 and have therefore overdrawn Rs 44-1-0 off the excess payment for police they must repay Rs 44-1-0.

6. The Govt. notice with satisfaction that a considerable sum viz Rs 4,991-0-0 was devoted by the Commissioners to the construction of drains, latrines and dust-bins: 4643 yards of masonry drains were built and 134 stone dust-bins provided. There are

152 lights in the town
of which 42 are kerosine
lamps.

7. Wallajapatt. The
marginal statement
exhibits the receipts of
the Wallajapatt Municipality.
The deposits amounting
to Rs 349-10-0 have been
excluded from this state-
ment as they are not
funds at the disposal
of the Commissioners, and
the refunds of trades tax
have been deducted from
the gross yield. With
regard to the balance
brought forward which
differs from that arrived
at from the accounts
reviewed in L.O. 2^d Sept.
1869 No 1235 by Rs 225-10-10
the Vice President explains
that this sum was the
excess contribution drawn

<u>Current</u>	
Rate on houses & built	" "
Tax on carts &c	894-0-0
Tolls	4,777-0-6
Tax on Carriages	30-8-0
Registration of Carts	462-12-0
Fines &c	81-5-0
	6,245-9-6
State Contribution	1,903-0-0
<u>Arrears</u>	
Rate on houses &c 1195-1-9	
Tax on carts &c	2227-8-0
Registration of Carts	7-8-0
State Contribution 505-2-2	
	3,998-3-0
Other receipts	134-4-10
Balance brought forward	2,666-5-2

by the Municipality in 1869
and that though credited
in that year it was again
credited by the order
of the President in 1870
in the accounts submitted
for 1869-70, and consequently
that the accounts have
been wrong ever since.
Mr. Agnew's letter referred
to by the Vice President
not being before Court
his reasons are not
apparent. It would seem
rather that a refund
would be due by the
Commissioners on ac-
count of the excess draft
of 1868-69, but the Court
will not press the matter.
The Mr. President forwards
the Vice President's letter
without remark, but the
Court presumes that he
has satisfied himself
that the Vice President's
statement

Statement is correct and that the sum now actually in the treasury to credit of the Municipality is Rs. 13,209-13-5 including the two annas adverted to by the Vice President, Rs. 13,209-15-3. It is observed that no collections were made of current house rates and but a small portion of the trades tax. There are still outstanding for 1869-70, demands for Rs. 9,576-10-5, and for previous years for Chuprus 1973-9-11, and from the report it appears that the Commissioners were, after the close of the year, engaged in preparing the Assessment registers for 1866-7 and 1867-8. This state of things is most unsatisfactory and argues neglect on the part

New Works.....	1000-0-0
Repairs.....	1000-0-0
Conservancy.....	3552-0-8
Police.....	2229-0-0
Establishment.....	3001-8-8
	<u>10,782-8-8</u>
Purposes other than those specified in section 25.....	1304-15-4
	<u>12,087-8-8</u>
Balance carried forward.	2,860-4-9
	<u>14,947-13-5</u>

part of the Municipal Officers. The explanation given, that during a portion of the year a Commission was appointed without a Vice President and therefore incompetent to discharge appeals, is inadequate. The President of the Commission could easily have provided a remedy. The Court trusts that they will not again have to entertain appeals of this kind and will maintain the Commission. The Commission, Rs. 12,087-8-8, leaving a balance on account of the Municipal fund of Rs. 2,860-4-9 and of deposits Rs. 344-11-11. The Commissioners should have entered the charge for street-lights under

under Lieutenant, Priscilliano
and the supply of the Port
at George Layette and the
amount of money was
not sufficient within the
scope of Section 25. The
Court observes that an
establishment costing
Pupus 790-13-3 was
employed in collecting
tolls to the amount of
Rs 1276-6-6. The cost
of collection was thus
more than one-sixth.
The contract system
appears to have been
adopted for the current
year. The office establish-
ment is also expensive. The
Commissioners appear
to subsidize the village
officers. The Court does not
understand for what
purpose, and object on
principle to arrangements
of the kind.

They tend to identify the
village with the municipality
and the result is to
be detrimental.

The...

10. The cost of the
Police force was Rs 2959-4-6.
of which sum the Commission-
ers should have paid
Rs 2219-7-5; but actually
have paid Rs 2213-...
They therefore still owe
for police Rs 6-7-5, which
should be at once paid
and will be treated as
expenditure in 1870-71.
11. The State con-
tribution is to be calcu-
lated on the receipts
and will amount to
Rs 2081-13. The Com-
missioners have received
in cash Rs 1903-6-6 and
by remission of Police
charges Rs 739-13-1; total
Pupus 2643-3-1. They
must therefore refund
Rs 561-5-2 or, correcting
the error of one pie referred
to in the Vice President's
letter, Pupus 561-5-2.

The

12. The operations of
the Commissioners in the
expenditure of the funds
at their disposal, especially
in emergency, appears
to have been judicious.
The Municipality has,
from the commencement
suffered from want of
supervision, and if the
President can supply
this want by occasional
visits, it will probably
become one of the most
thriving in proportion
to its size. S.H.S.

To
The Presd. of the Municipal Com^y
in North West
Capt. Genl of Police.
Accountant General.
Pub. Works Department.
Board of Revenue.
Sanitary Commissioners.

Port of 118 1/2 Mads.

To 11/11/18

At 11/11/18 hand money
with 1/2 of 1/2

Dated 1/11/18 } 18th, Nov 1879
Recd.

Nos. 118. 119.

Having, ordered on the
11/11/18 to be paid to the
order of the hand money of
the 11/11/18 to the 11/11/18
from the 11/11/18 to the 11/11/18
11/11/18