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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

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3-4-37

Proceedings of the Madras Government, Public Department,
21st October 1870.

No. 140. Read the following letter from the President of the Municipal Commission, Cuddalore, to the Under Secretary to Government, Fort Saint George, dated Cuddalore, 24th August 1870, No. 218:—

I have the honour to submit, herewith, my report on the operations of the Cuddalore Municipality, for the past official year ending 30th April last.

2. The report of the Auditors who examined the Municipal accounts for 1868-69 and 1869-70, as referred to in my letter, No. 178, of the 7th July, is also herewith forwarded with six enclosures, and will, I trust, on the whole, be considered satisfactory.

3. The money apparently embezzled by the Bill Collector Moonnoosawmy, as reported by the Auditors, will be recovered from his surety, and Moonnoosawmy himself will be criminally prosecuted, but, at present, he is supposed to have taken refuge in French territory.

From the Auditors of the Cuddalore Municipal Accounts for 1868-69 and 1869-70, to the President and Members of the Municipal Commission, Cuddalore, dated Cuddalore, 16th August 1870.

With reference to the resolution of the Commissioners, dated 21st June last, requiring us to audit the accounts of the Cuddalore Municipality for 1868-69 and 1869-70, we have the honour to report the results of our investigation, briefly, as follows, noticing the several items of receipts and disbursements in the order in which they come under our examination.

2. The most important head of taxation is "assessment on houses and buildings," to which our attention was specially directed; and, to show precisely the operations of the Municipality in regard to this tax, we have prepared a Statement A exhibiting in one view the demand on account of house rates for the two years, the collections up to 30th June last, and the balance on that date. The particulars of demand, collection, and balance of land rates, also, are given in the statement for the two years, and the subjoined is an abstract of the same:—

		1868-69.			1869-70.		
		RS.	A.	P.	RS.	A.	P.
House rate...	Demand ...	5,463	0	10	5,453	2	5
	Collection ...	4,734	8	7	2,785	13	5
	Balance ...	728	8	3	2,667	5	0
Land rate...	Demand ...	2,138	12	2	2,132	9	2
	Collection ...	1,012	5	3	1,620	9	0
	Balance ...	1,126	6	11	512	0	2

3. The correctness of the demand on account of house rates has been tested by the rental valuation, five per cent. of this valuation being the assessment, while, as regards the land rates, the amount was calculated on the area of land subjected to the tax, which is uniformly at one Rupee per cawny for Nunjah lands, and eight Annas per cawny for Punjab. The abstract entered below

will show that the demand for house and land rates thus arrived at agrees with the totals in the registers, a result from which it may be safely inferred that the demand is correctly made up:—

		1868-69.		1869-70.	
		Rental valuation.	Assessment.	Rental valuation.	Assessment.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
House rate	...	1,11,423 14 0	5,574 7 9	1,11,558 8 0	5,579 13 6
Land rate					
Extent of wet land assessed...		1,098 9 3	1,098 9 2	.....	1,095 2 8
Do. do. ...		1,095 2 2	.....	.....	.....
Extent of dry land assessed...		2,077 12 2	1,040 3 0	.....	.....
Do. do. ...		2,071 8 2	.....	.....	1,037 6 0
Total...		.....	2,138 12 2	.....	2,132 9 2

4. The remissions and exemptions granted for non-occupancy and poverty were taken from the registers in which they were marked, and it was not considered necessary to check the correctness of these entries by reference to the appeal petitions, as these entries in the registers are all attested by the initials of one of the Commissioners.

5. The net demand of house assessment, after deducting remissions and exemptions, amounted to Rupees 5,463-0-10 for 1868-69, and, the collections brought down to the most recent date being deducted, there was a balance on the 30th June last of Rupees 728-8-3, as shown in column 11 of the Statement A above referred to. The balances in the house rate demand for 1869-70, and in the land rates, are also given in this column, and the particulars of the balances are shown in columns 12 to 16.

6. It will be seen that, as regards 1869-70, the uncollected balances, on account of house and land rates, have been fully accounted for by the bills in hand, with the exception of a trivial deficit of three pice in the land rates, which is evidently the result of some clerical error. A few of the house-rate bills of the 5th Division, which have been collected, appear to have been carried to the credit of the assessment of the other divisions, which accounts for small excesses in these divisions, aggregating to Rupees 1-2-1, equal in amount to the deficit in the 5th Division; but, as the value of the entire number of bills in hand agreed exactly with the balance which required to be accounted for, we have considered it unnecessary to go further into the matter.

7. As regards 1868-69, we find that the balance under land rates is fully accounted for by bills in hand, but in the house assessment there is a balance of Rupees 180-9-7, which is not represented by bills; and, before offering any remarks regarding this balance, we shall explain, briefly, what examination we made of the bills in hand, and how the results given in columns 12 to 17 of the statement were arrived at.

8. We had secured the attendance of all the bill collectors with the bills in their hands, and inventories were taken of the bills with each bill collector after an inspection of each bill. Lists were also made out of the bills in the office prepared and remained to be issued, as also of those bills which were returned to the office by the bill collectors and by the Distraing Officer. There were also bills yet to be prepared, and the amount of these bills has been made out by comparing the Bill Issue Books with the House and Land Registers.

9. The results arrived at by the examination of bills, as explained in the preceding paragraph, have been tabulated in Statements B and C accompanying, and the totals in these statements have been taken to columns 12 to 17 of Statement A.

10. In regard to the house assessment for 1868-69, it will be seen, from column 16 of the statement, that only Rupees 19-4-8 has been shown as the amount for which bills remain to be issued. This sum is made up of Rupees 1-4-0, the assessment on four properties, against which the words "no name" are entered in the Assessment Register, and Rupees 18-0-8, the assessment on

certain other properties for which we had reasons to believe that bills were not prepared. Possibly, for a few other properties also, bills had not been issued, but there is nothing to show what bills had been prepared and given out, and what had not been prepared. A Bill Issue Book, to show the number and amount of each bill given out to each bill collector, should have been kept in the way in which it has been done for 1869-70, and, in the absence of any such document, it is impossible to say whether bills for particular properties had been prepared, and whether each bill collector has accounted for all the bills given to him. The only means available, by which any information can be obtained in this matter, are the receipts granted by the bill collectors for the total number of bills taken by them. These receipts show merely the number of bills, but not the amount, which is an important omission. We have, however, endeavored, by comparing the number of bills as shown in these receipts with the number for which money was paid by the bill collectors as entered in their respective Remittance books, to find out for what number of bills each bill collector is still responsible, but in this, also, we have been disappointed; for, when the first Sub-Committee seized all the bills from the bill collectors, no lists were prepared of the bills taken from each, and, consequently, it is doubtful whether they returned all the bills which should have remained in their hands, or only some of them. The opportunity was really a very good one for dishonest bill collectors, as some of them really were, to say, by surrendering a few bills, that they had returned all the bills in their possession, and it will be seen, from what will be said as we proceed further on, that this dodge has been actually practised by some of them.

11. It appears from the receipts granted by the Bill Collector Moonosawmy that he was entrusted with 1501 bills, and that 263 more were transferred to him from another Bill Collector, Comarasawmy. He has thus to account for 1764 bills, but his Remittance book shows that he paid the money for 1218 bills only, leaving 546 bills in his hand. It is certain that he had not returned all these bills, and for many, if not for all, he had collected money and misappropriated it, as we shall presently show.

12. It has been stated already that the balance not represented by bills was Rupees 180-9-7, and we shall now explain how this balance is to be accounted for. On examination of the Bill Collectors' Remittance books, it was found that, in several cases, the totals therein entered of bills paid were incorrect, being less than the correct totals, and these smaller sums only were acknowledged by the shroff and credited in his chitta. The differences between the correct totals, and the sums actually paid and credited in the chitta, represent, therefore, the money to be made good by the bill collectors on account of these bills. This amounts to Rupees 106-12-1, as particularized in Statement D accompanying.

13. This, however, does not meet the whole balance. There was still Rupees 73-13-6, and we had no means of readily tracing out this balance, owing to the absence of a Bill Issue Book. We had, therefore, to mark off in the register all the properties for which there were bills in hand, as also those which were collected and paid as shown in the Remittance books of bill collectors. These, as well as some numbers for which we had reason to believe bills had not been prepared, as explained in paragraph 10, being left out, a list, marked E, was prepared from the register of all other numbers which represent the missing bills. The amount of this list is Rupees 96-6-1, of which Rupees 88-1-4 stand against the Bill Collector Moonosawmy, and Rupees 8-4-9 against Comarasawmy. The bills are all of the 1st Division, and it appears that all the bills of this division were given to these two bill collectors only, and to no others. Moreover, the bills were given out in consecutive order, and this has enabled us to separate the bills given to each of these.

14. We consider that so far the responsibility of the bill collectors for the missing bills has been established, but this was, in our opinion, insufficient to charge them with fraud or misappropriation, and, therefore, we went further and collected what we considered unquestionable evidence upon which a charge can be laid against them. We mean the original bills for several of the properties in the list in possession of the house owners, of which some were collected at the time of Mr. Robert's inquiry, and remained in the office, and some, at our instance, by the Secretary. These bills, with one exception, are all receipted by the bill collectors in token of their having

received the money, and yet the money has not been paid into the office, and does not appear in the Remittance book. We have marked them in the lists with the letters *M* and *C*, and there are others marked thus ✓ which are in possession of the house owners, and which we have no doubt will be produced by them when required, inasmuch as the Secretary informs us that he has seen the bills with them. Probably, the other bills also had been collected and the money misappropriated. The original bills, if obtained from the parties, will furnish good evidence; but whether they be forthcoming or not, the bill collectors are responsible for the amount.

15. It will be seen, from what has been said, that there is abundant proof for a criminal prosecution against the Bill Collector Moonosawmy. We are satisfied that the entry of smaller totals in his Remittance book, is not the result of an oversight or a clerical error, but proves a deliberate intention thus to defraud the Municipality of its dues. It was considered, we believe, that no one was likely to suspect the correctness of the totals in a long list of bills, or to take the trouble of testing them. The chances of detection were very doubtful, which encouraged the Bill Collector Moonosawmy to perpetuate the frauds. This circumstance, coupled with the fact that the money collected by him for several bills was never paid by him into the office, has sufficiently convinced us that the Bill Collector Moonosawmy has carried on a deliberate system of frauds, and we would suggest, therefore, that he be prosecuted criminally, and that his security be proceeded against for recovering the money yet due by him.

16. As regards the other Bill Collector, Comarasawmy, we find that there is not sufficient ground for similar action being taken against him. It is true that, in the list *E*, nine bills of the value of Rupees 8-4-9 are shown against him; but he explains that, under the orders of the late Managing Commissioner, requiring him to deliver over to the Bill Collector Moonosawmy all the bills of the 1st Division in his hand, and to proceed with the collection of the bills of the 3rd Division, he has delivered over to the said Moonosawmy, not only the bills which remained with him, but also the money on account of the nine bills under notice which he had previously collected and kept with him. Comarasawmy has taken a receipt from Moonosawmy for the number of bills thus delivered over, and he says that the nine bills under notice are included in that receipt. He has produced the receipt. It is for 263 bills, and we have reason to believe that these nine bills are included in the number, for we find that, deducting these 263 bills from the total number given to him, there were left 307 bills, and for these Comarasawmy has paid money, as shown by his Remittance book. Under these circumstances, we consider that the value of the nine bills standing against Comarasawmy should be recovered from Moonosawmy in the same manner as the money for bills taken by him direct from the office is recoverable from him.

The entire sum which Moonosawmy should be required to make good is thus Rupees 209-11-7.

	Rs.	A.	P.
Value of bills given to him and outstanding, as per Statement <i>E</i> ...	88	1	4
Do. of bills transferred to him by Comarasawmy, as per do. ...	8	4	9
Excess collection on Bill No. 237 ...	4	8	0
Less credit, being difference between correct and incorrect totals of Remittance book ...	108	13	6
Total...	209	11	7

17. The two items, to which we have now referred, amount to Rupees 209-2-2, as shown in

	Rs.	A.	P.
Difference in the Bill.			
Collectors' Remittance book	106	12	1
Amount of the outstanding bills	96	6	
Deduct—	208	18	1
Balance to be accounted for	100	9	
Excess...	22	8	1

the margin. It will be seen that this total exceeds the balance to be accounted for by Rupees 22-8-7. This may, at first sight, appear anomalous, but it should be remembered that, among the bills in hand, there are several repetition bills, which were issued for certain proper- ties in consequence of doubts having arisen as

to whether bills had originally been prepared for them or not, and indeed six such bills, of the value of Rupees 17-7-2, had been brought to our notice, and excluded from the list of bills in hand. Probably, there are some more bills of this kind, but we have no means in the records to find out

now how many such repetition bills had been issued, or for what amount, and it is only in the course of collection, when the bills are presented to house owners for payment, that original bills, if any, which had been already paid by them, will be produced. If all these repetition bills be collected, and their value excluded from the amount of bills in hand, the balance to be accounted for will necessarily be augmented, and it will then be met fully by the aggregate of the two items referred to.

18. TOLLS.—The tolls had been under the direct management of the Municipality in 1868-69, and rented in 1869-70. The collections for the former year, amounting to Rupees 10,990-10-0, had been fully brought into the accounts, and the correctness of this sum has been tested by comparing the registers of daily collections of the several toll gates with the Cash book. The contract for 1869-70 was for Rupees 9,750, which had been collected in full.

19. TOLL ON CARRIAGES AND ANIMALS.—A very valuable means exists for testing the correctness of the receipts under this head. The system of counterfoil licenses, suggested in paragraph 6 of the Audit Report, dated 31st July 1868, has been introduced, and has been in operation except in the first half year of 1868-69. This has enabled us, by an examination of the counterfoils, to find out what licenses had been issued, and what money had been collected, and the results thus obtained from the counterfoils are shown below, corresponding exactly with the sums credited in the Cash book. For the first half year of 1868-69, there were no counterfoils, and the collections shown in the Register and in the Cash book, amounting to Rupees 1,557-2-0, were, therefore, accepted as correct:—

	No.	Rate.	Rs.	A.	P.
1869-70 and second half year of 1868-69.					
Four-wheeled Carriages on springs drawn by two horses ...	3	9	27	0	0
Four-wheeled Carriages on springs drawn by a horse or pony, or a pair of horses ...	66	4½	297	0	0
Two-wheeled Carriages on springs drawn by pony, &c. ...	389	3	1,167	0	0
Horses... ..	50	4½	225	0	0
Ponies... ..	127	1½	190	8	0
Ponies under eleven hands ...	44	½	23	0	0
Asses	123	¼	30	12	0
Bullocks	5,407	¼	2,703	8	0
	6,211		4,663	12	0
Add license fees paid by Mr. Shaw for 1870-71, credited in the accounts of 1869-70 ...			7	8	0
			4,671	4	0
Add amount of the first half year, 1868-69...			1,557	2	0
Total ..			6,228	6	0
Deduct refund...			1	0	0
Total...			6,227	6	0

20. REGISTRATION OF CARTS.—The fees collected for cart registration amounted to Rupees 1,832-10-0, which also correspond with the number of licenses issued as made out from the counterfoils:—

	No.	Rs.	A.	P.
First half year of 1868-69...	441	441	0	0
Second do. of 1868-69 ...	471	471	0	0
First half year of 1869-70 ...	469	469	0	0
Second do. of 1869-70 ...	448	448	0	0
	1,829	1,829	0	0
Fees for re-numbering ...		1	10	0
Fee collected by prosecution for which no license was given out ...		2	0	0
Total...		1,832	10	0

NOTE.—There were no counterfoils for the first half of 1868-69, as already stated; but the number corresponding with the amount has been entered for the sake of uniformity.

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21. **GOVERNMENT CONTRIBUTION.**—The amount due to the Municipality on this account, for the two years, is Rupees 11,826-9-8 :—

	Expenditure.			Contribution at 25 per cent.		
	RS.	A.	P.	RS.	A.	P.
1868-69	29,055	12	0	7,263	15	0
1869-70	18,250	10	7	4,562	10	8
Total ..	47,306	6	7	11,826	9	8

Of this sum Rupees 10,393-9-4, as also the balance of the contribution for 1867-68, Rupees 5,033-14-7, had been credited in the accounts of the period under notice, leaving Rupees 1,433-0-4 to be drawn hereafter. It may be remarked here that the expenditure, on which the contribution was calculated for 1869-70, was exclusive of the charges for the maintenance of the Police payable by the Municipality, the payment on this account into the Government Treasury being made less the 25 per cent. due to the Municipality. This mode of adjustment was adopted in pursuance to the Order of Government of India, quoted in the Accountant-General's Circular, dated 5th July 1869, No. 2221.

22. **TAX ON ARTS AND PROFESSIONS.**—The sum of Rupees 77, appearing as receipts under this head, was on account of the arrears of former years.

23. **TAX FOR LICENSING CART STANDS AND OFFENSIVE TRADES, INCLUDING MISCELLANEOUS RECEIPTS.**—The receipts under this head are made up of the items mentioned below :—

	1868-69.			1869-70.		
	RS.	A.	P.	RS.	A.	P.
License Fees for Brick-kilns	99	0	0	138	10	4
Pandal Fees	30	0	0	76	0	0
Warrant Fees	1	12	0	...	...	...
Fines on Municipal servants	68	13	0	88	1	11
Do. imposed by the Magistracy	169	13	9	150	15	0
Avenue Clippings...	166	0	6	302	9	0
Cattle Trespass Fines	78	3	0	...	...	...
Road Cess Collections	739	3	2	...	...	...
Sale of Furniture...	...	...	...	54	7	6
Maintenance allowance paid by the Public Works Department for the repair of Imperial road	...	...	...	248	12	0
Unexpended portion of the advance made to Mr. Fonceca for the purchase of tools, refunded	...	...	...	1	1	6
Total...	1,352	13	5	1,060	9	3

24. The entire receipts from all sources are given in Statement F accompanying. It will be seen that, with certain deductions and additions shown at the foot of the statement, the results therein exhibited tally exactly with the totals of the remittances sent to the Treasury, which, as taken from the daily Remittance book, stand as follows:—

	1868-69.			1869-70.		
	RS.	A.	P.	RS.	A.	P.
May	7,719	1	6	3,434	1	0
June	1,995	7	6	2,231	2	4
July	1,101	0	3	2,275	14	7
August	1,392	9	7	228	15	7
September	2,225	11	5	927	9	11
October	1,680	15	9	1,991	1	0
November	5,271	4	2	957	1	5
December	2,211	15	9	3,070	14	11
January	2,223	1	4	1,669	6	5
February	1,475	11	11	1,659	3	0
March	4,205	7	0	5,915	1	6
April	2,905	6	0	3,537	6	1
	34,407	12	2	27,897	12	9
Deduct amount overdrawn and remitted to the Treasury	...	...	...	130	0	6
Total...	34,407	12	2	27,767	12	3

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25. The entire expenditure amounted to Rupees 29,472-12-9 for 1868-69, and Rupees 24,218-12-2 for 1869-70. The charges are classified thus :—

	1868-69.			1869-70.		
	RS.	A.	P.	RS.	A.	P.
New Works	4,742	4	3	1,374	3	10
Repairs	1,343	13	4	1,877	9	3
Conservancy	8,464	8	0	9,155	11	11
Cost of Police maintenance	8,625	2	11	5,931	12	0
Advance for the erection of Police huts in Old Town, Cuddalore.	...	...	...	1,500	0	0
Supervision and Management	1,910	15	1	2,987	4	11
Miscellaneous charges	1,809	1	7	1,159	1	8
Establishment of Tolls including Saderward	2,159	14	10	196	11	0
Cost of defending a Civil suit against Municipal servants	...	...	...	9	8	0
„ of removing noxious vegetation in private property...	...	...	...	26	12	7
	29,055	12	0	24,218	11	2
Cost of Police guards employed over convicts disbursed in the first instance, and afterwards refunded by the Police Department, as per Government Order, dated 16th June 1868	345	12	9	...	...	...
Sums refunded out of money advanced in 1867-68 for expenditure	71	4	0	...	...	...
Total...	29,472	12	9	24,218	11	2

26. The expenditure on new works was for metalling roads and constructing drains and tunnels. The outlay for the two last-mentioned purposes was of course limited, and amounted to Rupees 170-12-3 only in 1868-69, the rest of the expenditure being chiefly for metalling, including earthwork where needed. Of the amount shown as expenditure for repairs in 1868-69, a sum of Rupees 31-11-7 was for repairing toll-stations, public latrines, and wells, Rupees 219-3-7 were paid to the Road Contractor, being balance due to him for work done by him in the previous year, and the remainder represents the cost of repairs executed during the year. In 1869-70, Rupees 26-11-4 was spent for repairing latrines, Rupees 15-11-3 for repairing the portions of the Imperial roads situated within the municipal limits, and the remainder, Rupees 1,835-2-8, was laid out in repairs of municipal roads. The work was all done departmentally, without the intervention of a contractor, and is fully accounted for by bills, receipts, and other vouchers. The wages of labour paid, from time to time, are shown in nominal rolls, the payments for laterite have been regulated by the number of cart loads at a fixed rate per cart load per mile, and where convicts have been employed, the payments made to the Superintendent of Jail for convict labour, and those to the Superintendent of Police for guards furnished by him, are supported by the receipts obtained from these Officers.

27. The conservancy charges consist of the salaries of a Sanitary Inspector, and of an establishment of Overseers, Maistries, Scavengers, and Toties. These, as also the scavenging carts, being paid by monthly fixed salaries, we had simply to see that the payments made did not exceed allowances. The amount paid on account of these charges, in 1868-69, was for only eleven months of that year, the salaries for April 1869 having been paid and debited in the accounts of May of the following year, in accordance with the change of practice recommended in paragraph 15 of the last Audit Report, which was adopted for the first time in the year under notice. These remarks apply also to the charges of supervision and management, which consist of the salaries of the Secretary and Office Establishment. They were paid in 1868-69 for eleven months, as above stated.

28. **COST OF MAINTENANCE OF POLICE.**—The payments on this account have been compared and found to tally exactly with the receipts into the Treasury, as credited in the Treasury account. The amount of this item for 1869-70 was Rupees 8,622-2-10, from which one-fourth being deducted under the Government of India Resolution already quoted on account of Government contribution, the sum payable was Rupees 6,466-10-2, of which Rupees 5,931-12-0 had been paid within the year, and Rupees 534-14-2 in May last. The latter sum does not, therefore, appear in the

accounts of 1869-70. The contribution payable for April 1869, viz., Rupees 715, was debited in the municipal accounts of that month, though it was actually remitted to the Treasury on the 2nd May following. It was accordingly credited in the Treasury accounts for May, but the debit in the municipal accounts was in April, and hence the difference of that sum between the two accounts. Similar differences will not appear in future years, as such payments will hereafter be debited in the month in which they may be made.

29. The particulars of miscellaneous charges are given below :—

	1868-69.			1869-70.		
	RS.	A.	P.	RS.	A.	P.
1. Donation to Branch Dispensary	200	0	0	300	0	0
2. Auditor's remuneration	150	0	0	...	...	...
3. Value of burying ground purchased	150	0	0	...	...	...
4. Cost of printing including subscription to the <i>Fort Saint George Gazette</i>	347	6	9	152	12	3
5. Stationery	80	7	5	129	12	2
6. Assessor's pay	600	0	0	60	0	0
7. Cost of painting carts, &c.	5	2	2	9	9	3
8. Salary of temporary Clerks employed by the Sub-Committee	...	...	...	423	4	0
9. Commission of Bill Collectors	200	11	3	...	...	...
10. Sundries	15	6	0	83	12	0
Total.	1,800	1	7	1,159	1	8

The foregoing items do not call for any particular notice, except Nos. 6 and 9. The services of an Assessor were dispensed with from 1st May 1869. His salary for eleven months of 1868-69 was paid in that year, and that for April 1869 was paid in May following. In 1868-69, bill collectors were paid by commission on the collections made by them, but in the ensuing year, this practice was discontinued, and they were paid by salaries.

30. The total receipts for the two years, including the balance on 1st May 1868, was Rupees 62,889-9-1, from which, the expenditure during the period being deducted, there was a balance on 30th April last of Rupees 9,615-1-11, as shown below :—

	RS.	A.	P.
Balance on 1st May 1868	1,372	8	7
Receipts in 1868-69	34,122	2	2
Do. in 1869-70	27,394	14	4
Disbursement in 1868-69	29,055	12	0
Do. 1869-70	24,218	11	2
Balance on 30th April 1870	9,615	1	11
Of which balance in the Treasury agreeing with the Plus and Minus Memorandum sent to the Accountant-General for April last	9,398	2	0
In the Shroff's hand	216	10	8
Balance of petty cash account	0	5	3
Total	9,615	1	11

31. In conclusion, we have much pleasure in thankfully acknowledging the valuable assistance we have received from the Secretary. He has given us all the information we required most readily and willingly, and it was by his cordial co-operation we have been able to bring this inquiry to a speedy and satisfactory termination. The Head Accountant, Ambalavana Pillay, has also been of much service.

No. 141. ORDER THEREON, 21st October 1870, No. 1,334.

In G. O., 16th August 1869, No. 1,150, Government resolved to defer the review of the report of the Municipality of Cuddalore, for the year 1868-69, until the result of the investigation of the accounts should be reported. With his letter of the 24th August, No. 218, the President submits his own report for 1869-70, together with a report by the Auditors, which embraces the transactions of 1868-69 and 1869-70. The accounts of the two years will, therefore, now be reviewed.

2. The receipts, in 1868-69, are exhibited in the marginal abstract. The inclusion of warrant fees under "License"

Current—		RS.	A.	P.
Rate on Houses and Buildings	...	3,311	13	2
Do. Lands	...	243	9	7
Tolls	...	3,554	6	9
Tax on Carriages	...	10,990	10	0
Registration of Carts	...	3,181	14	0
License Fees	...	914	10	0
Fines, &c.	...	129	0	0
State contribution	...	171	9	9
Arrears—		18,942	8	6
Rate on Houses and Lands	3,335	13	5	
Tax on Arts, &c.	77	0	0	
State contribution	5,033	14	7	
Other receipts—		8,496	12	0
Avenues	166	0	6	
Pound Fees	78	3	0	
Road Cess	789	8	2	
Balance brought forward	...	988	6	8
Recovery	...	1,873	8	7
Total	...	417	0	9
Total	...	35,842	14	6

was incorrect, and the items shown in the margin under "Other receipts" should not be included among those with reference to which Government must contribute. The fines on Municipal servants should be set off against the cost of the establishment. The gross income was Rupees 35,842-14-6. With regard to the recoveries made up of Rupees 345-12-9 repaid by the Superintendent of Police, Rupees 23-6-4, paid by Mr. Rice, and Rupees 47-13-8 by Dr. Bilderbeck, the Government observe that in the Statement F, appended to the Auditors' report for 1869-70, the amount is entered at Rupees 425-1-9, and the discrepancy is unexplained.

3. The expenditure in 1868-69 amounted to Rupees 29,403-15-9, leaving a balance to be carried forward of Rupees 6,438-14-9. The whole Police charges

	RS.	A.	P.
New Works	5,259	3	0
Repairs	1,375	2	10
Conservancy	8,464	8	0
Police	8,625	2	11
Establishment	5,441	6	6
Purposes other than those specified in Section 25	29,165	7	3
Balance carried forward	29,403	15	9
Total	6,438	14	9
Total	35,812	14	6

were paid. The whole expenditure under "New Works" and "Repairs" has been included in the margin, and Rupees 150, the cost of land for a burial ground transferred to the former head. The State contribution allowed in 1867-68 on the advances which were recovered in 1868-69 will be adjusted below. The repairs of wells, donation to Dispensary and Gazette subscription are not objects within the scope of Section 25.

4. In 1869-70, the receipts amounted to Rupees 30,070-11-2 including the			
Current—			
Rate on Houses and Buildings...	Rs.	A.	P.
Do. Lands ...	1,476	0	10
	1,461	0	5
	2,937	1	5
Tolls ...	8,572	0	0
Tax on Carriages, &c. ...	3,087	0	0
Registration of Carts ...	918	0	0
License Fees ...	214	10	4
Fines, &c....	150	15	0
	15,829	10	7
State contribution ...	3,139	10	4
Arrears—			
Rate on Houses, &c. ...	2,424	2	6
Tax on Carriages, &c....	8	8	0
State contribution ...	1,632	15	0
	4,065	9	6
Other receipts—			
Avenues ...	303	9	0
Furniture ...	54	7	6
Department Public Works grant ...	248	12	0
	605	12	6
Recovery of advances ...	1	1	6
Balance brought forward ...	6,439	14	9
	34,180	9	8
Total...	30,070	11	2

5. The corrections to be made in the statement of expenditure are the deduction of the expenditure of the grant from the Public Works Department from the gross outlay on road repairs; the transfer to "Purposes other than those specified in Section 25," of the donation to the Dispensary and subscription to the Gazette; and from that head, of Rupees 9-8-0 the cost of defending a civil suit. The matter is not adverted to in the report, but the Auditors mention that the suit was against Municipal servants, and it is, therefore, presumed that the expense was incidental to the management. The remaining sum entered under Section 29, being

New Works			
Repairs ...	Rs.	A.	P.
Conservancy ...	1,374	8	10
Police ...	1,628	13	8
Establishment ...	9,155	11	11
	7,431	13	0
	3,944	11	8
	23,536	4	8
Purposes other than those specified in Section 25—			
Department Public Works grant ...	248	12	0
Dispensary, &c. ...	319	12	0
	568	8	0
Advance recoverable ...	26	12	7
	34,180	9	8
Balance carried forward ...	5,940	1	11
Total...	30,070	11	2

6. The State contribution impliedly sanctioned in G. O., 31st August 1868, No. 1071, for the year 1867-68, was Rupees 7,796-13-11, and the balance due to the Commissioners was Rupees 3,796-13-11. They, however, drew in arrears in 1868-69 Rupees 5,033-14-7. The contributions for 1868-69 and 1869-70 are, as will be seen from the above abstracts, limited by the current receipts in those years to Rupees 6,314-0-10, and Rupees 5,276-8-10, respectively. The proper sum to be

cash balance, but not taking into account the toll contractor's deposit of Rs. 3,675 which was not part of the Municipal Fund, and was not at the disposal of the Commissioners. The fines on Municipal servants are to be deducted from the outlay on establishment. The items classed in the margin under "Other receipts" are not sums, properly speaking, raised under the Act. It is observed that in the Auditors' Statement F, recoveries amounting to Rupees 14-14-4 are entered, which do not appear in the President's statement; and it is presumed that these are current to the extent of Rs. 13-12-10. If so, the exclusion was correct.

the cost of removing noxious vegetation from private premises, is recoverable under the provisions of the Act. The Commissioners paid on account of the Police force Rupees 5,931-12-0, besides Rupees 1,500 for Police huts. Three-fourths of the actual cost, Rupees 8,624-2-10, are Rupees 6,466-10-2, and the difference, Rs. 534-14-2, has, it is said, since been paid. The total expenditure amounted to Rs. 24,130-9-3, leaving a balance of Rupees 5,940-1-11 belonging to the Municipal Fund, to be carried forward.

drawn within the years was, therefore, Rupees 15,387-7-7. The sum actually drawn (including Police charges, amounting to Rupees 1,977-4-0, remitted) is Rupees 17,404-11-11, or in excess Rupees 2,017-4-4. Adding Rupees 104-4-5, the contribution wrongly drawn upon advances in 1867-68, the sum to be refunded by the Commissioners is Rupees 2,121-8-9.

7. The short collections of house and land rates, of which, respectively, two-thirds and one-third remained outstanding at the close of the year, is reported to have been due to the suspension of collections during the investigation regarding the defalcations in the accounts. The very excellent report of the Auditors for 1869-70, shows briefly and at the same time clearly, how the embezzlements, which are however trifling in amount, were effected by the bill collectors.

8. The difficulties which have been experienced in Cuddalore appear due to unnecessarily complicated accounts, and the remedy proposed and adopted is further complication by the creation of a further set of books called Bill Issue books. What with Registers, Bills, Bill Issue books, Shroffs' accounts, and Bill Remittance books, it is scarcely to be wondered at that opportunities for fraud should be afforded. The Bill Issue and Remittance books, and the shroff, may be entirely dispensed with under the system described below, which the Government suggest should be adopted by the Commissioners.

9. The bills should be prepared with foil and counterfoil stamped, half on each, with the Municipal seal. They should be stitched together in books containing each about 100, and the bills should be numbered consecutively, corresponding to the numbers assigned to the assessments in the registers. The register, besides the usual columns for assessment, name of person liable, and amount fixed on appeal, if any, should contain columns for entering the date of presentation of bill, date of service of notice, date of issue of warrant, amount finally realized, date of credit in the Day or Cash book, and initials of the manager or responsible accountant in the office. The bill collectors, on receiving money from the rate-payers, will detach and receipt the foil bill, and note payment on the counterfoil. When a bill is presented, but not paid, he will note the presentation on the counterfoil. The accountant or manager will daily examine the bill books in the possession of the Collectors, and when payment has been made, will note the credit in the appropriate column of the register, and initial with date, or otherwise cancel, the counterfoil. Remittance memoranda, counterfoils of which would be retained in the Municipal office, containing the numbers and total amount of the paid bills put in daily by each bill collector, will be sent to the treasury, where the cash will be paid in, and the Municipal shroff and his account thus dispensed with. The totals of the remittance memoranda will be entered in the Municipal Day book. When bills are returned as presented but not paid, the fact will be noted in the Assessment Register, as also the subsequent steps which should be taken through a different officer (who should be on a fixed salary, and not paid by distress fees) as a check on the bill collectors' returns regarding presentation of bills. When money is paid into the office, and not through the bill collectors, a separate form of receipt must be given by the manager, and the foil bill in possession of the bill collector cancelled on the following day.

21st October 1870.

10. The advantages of this system are the saving of clerical work, the particulars of the assessments being written out only twice, viz., in the registers and bills themselves; the facility with which the accounts can be audited, and demand, collection, and balance statements prepared; the reduction of the bill collector's opportunities for fraud, the Municipal and Treasury Establishments being made checks upon them to a great extent; the economy of establishment by reducing to a minimum the receipt of money, and the clerical work in the office; and the provision of a check on the issue of coercive process.

11. With the exception of the collection of taxes, the operations of the Cuddalore Municipality appear well-conducted. The conservancy, as described, is as effective as in most towns, but the latrine accommodation must be quite insufficient. The roads are kept in good order. The Commissioners are alive to the wants of the town generally, but in the years now under review, have been crippled by having undertaken to spend Rupees 12,049 on Police huts. The sum is no doubt a large one, but the Government observe that the Commissioners had a large unemployed balance during the whole of the period referred to, and that the actual outlay on Police huts was only Rupees 1,500 in the two years. The Government are glad to learn, from the report, that the exertions of the Commissioners are appreciated by the public.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Cuddalore.

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

Exd. J. Wright.

Conf. 1870: 21st

PUBLIC.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Ottawa.

Dated October, 21st.

Recd.

G. O. 21st October 1870, No. 1384.

OCTOBER.
Nos. 140-141.

Reviewing the Accounts of the Receipts and Expenditure of the Cuddestone Municipality for 1869-70.

To the President and Members
of the Municipal Commission
Gentlemen,
With reference to the
resolution of the Commission dated
21st June last requiring us to submit
the accounts of the public Muni-
cipality for 1868-69 and 1869-70, we
have the honor to report the results
of our investigation briefly as fol-
lows, noticing the several items of
Receipts and Disbursements under the
headings which they come under our
examination.

2. The most important head
of transaction is expenditure on Houses
and Buildings to which our atten-
tion was specially directed and to
show precisely the operations of the
Municipality in regard to this tax

we have prepared a statement A exhibiting in one view the Demand on account of House Rates for the two years, the Collections up to 30 June last and the Balance on that date. The particulars of Demand, Collection and Balance of Land Rates also are given in the statement for the two years and the subjoined is an abstract of the same.

		1868-69			1869-70.		
House Rates	Demand	5400			5458	2	5
	Collection	3736	8		3700	9	0
	Balance	1664	9	3	1758	5	5
Land Rates	Demand	2188	12	2	2132	9	2
	Collection	1463	5	2	1422	9	
	Balance	725	6	4	710	2	2

The correctness of the Demand on account of House Rates has been tested by the Rental valuation, 5 per cent of this valuation being the assessment which as regards

the Land Rates, the amount was calculated on the area of land subjected to the tax which is uniformly at one Rupee per Cawing for Muzah lands and eight annas per Cawing for Poonjah. The abstracts set out below will show that the Demand for House and Land Rates thus arrive both agree with the totals in the Register, and it may be safely inferred that the Demand is correctly made up.

		1868-69			1869-70.		
		Rentals	Up	Down	Rentals	Up	Down
House Rates		3736	8		3700	9	0
Land Rates	Calculated at 1098-9-4						
	applied						
	1098-9-4						
	1098-2-2						
Land Rates		1463	5	2	1422	9	
		725	6	4	710	2	2

4. The Remissions and Exemptions granted for non-occupancy and poverty were taken from the

the Registers in which they were
marked and it was not considered
necessary to check the correctness
of these entries by reference to the
appeal petitions, as these entries
in the Registers are all attested
by the initials of one of the Com-
missioners.

5. The Great Demand of —
House & servants after deducting
exemptions and exemptions amount
ed to Rs. 5463. — 10 for 1868-69
and the collections brought down
to the most recent date being de-
duced from the balance on the
1st January of 1869 — 2 — 2 as shown
in column 1 of the statement referred
to. The balance in the
House & servants Demand for 1869-70 —
and in the Land Rates are also
given in this column, and the
particulars of the balances are
shown in columns 2 to 10.

6. It will be seen that as
regards 1869-70, the uncollected
land rates in account of House and
Rates have been fully accounted
for by the Bills in hand with the
exception of a trivial deficit of about
five in the Land Rates which is
evidently the result of some clerical
error. A few of the Bills of the
Bills of the fifth Division which
have been collected appear to have
been carried to the credit of the
account of the other Division,
which account for small excesses
in these Divisions aggregating to
Rs. 1-2-1 equal in amount to the
deficit in the fifth Division, but
as the value of the entire number
of bills in hand is great exactly
with the balance which required
to be accounted for, and as
concerned with the matter, go
further into the matter.

7. In regard to 1868-69 we find that the balance under Land Office is fully accounted for by bills in hand, but in the House of Representatives there is a balance of \$180,247 which is not represented by bills and before offering any remarks regarding this balance I shall explain briefly what examination we made of the bills in hand and how the result given in column 12 of the statement was arrived at.

We have secured the attendance of all the Bill Collectors with the bills in their hands and taken an inventory of the bills with each Bill Collector. After an inspection of each Bill. Land Office also made out of the bills in the Office prepared and returned to the special agents of the bill which were returned to the Office

by the Bill collectors and by the distraining Officers. There were also bills yet to be prepared and the amount of these bills has been made out by comparing the Bill Spine Books with the House and Land Register.

9. The results arrived at by the examination of bills explained in the preceding paragraph have been tabulated in the tables B and C accompanying, and the totals in these statements have been taken to column 12 of statement A.

In regard to the House of Representatives 1868-69 it will be seen from column 16 of the statement that only \$12,448 has been shown as the amount for which bills remain to be prepared. This sum is made up of \$1,500 the amount on four properties against which the words "to name" are entered in the affidavit.

Register

Register and B. 18 -- & the approp-
-riation certain other properties
for which such had reasons to be-
-lieve that bills were not prepared.
To ~~be prepared~~ from other properties
also, bills had not been issued but
there is nothing to show what bills
had been prepared and given out
-and what had not been prepared.
A Bill for Book to show the
-number and amount of each bill
given out to each Bill Collector
should have been kept in the way
in which it has been done for 1897
and in the absence of any such
document, it is impossible to say
whether bills for ~~particular~~ prop-
-ties had been prepared and whether
each Bill Collector had accounted
for all the bills given to him. The
only means available by which
any information can be obtained
in the matter are the Receipts
counted

granted by the Bill collectors for the
total number of bills taken by them.
These Receipts show nearly the
number of bills, but not the amount
which is an important omission. We
have however endeavored by com-
-paring the number of bills shown
in these Receipts with the number
for which money was paid by the
Bill collectors as entered in their re-
-spective Remittance books to find
out for what number of bills each
Bill collector is still responsible.
But in this also, we have been dis-
-appointed, for when the Com-
-mittee seized all the bills from
the Bill Collectors, no lists were
prepared of the bills taken from
each and consequently it is doubt-
-ful whether they returned all
the Bills which should have
remained in their hands, or only
some of them. The opportunity

was really a very good one for dis-
honest Bill collectors, as some of
them really were to say by surren-
dering a few bills that they had re-
turned all the bills in their pos-
sion, and it will be seen from what
will be said as we proceed fur-
ther on that this dodge has been
commonly practiced by some of
them.

11. It appears from the Re-
ceipts granted by the Bill collector
Mooroomy that he was entrusted
with 1001 Bills and that 263 more
were transferred to him from another
Bill collector (Gomareeny). He
has thus to account 1264 Bills, but
his Remittance Book shows that
he paid the money for 1218 Bills only
leaving 546 Bills in his hands. It
is certain that he had not return-
ed all these bills and for many
if not for all he had collected
money

12. money tends misapprehension as
we shall presently show.
It has been already
ready that the balance was
presented by bills and
and we shall now explain how
this balance is to be accounted for.
On examination of the Bill collector
Remittance Books, it was found that
in several cases the totals therein
entered of bills paid were incorrect,
being less than the correct totals.
These smaller sums only were ac-
crued by the chiefs and credited
in his chitta. The difference between
the correct totals and the sums actu-
ally paid and credited in the chitta
represent therefore the money to be
made good by the Bill collector on
account of these bills. This amounts
to Rs 106-12-0 as stated in
Statement D accompanying
13. This however does not

in the ~~the~~ balance. There was
still ~~the~~ 73 ~~and~~ and we had no
idea of ~~ready~~ tracing out the
balance owing to the absence of
a Bill of exchange. He had therefore
to make off in the Register all the
particulars for which there were bills
which were ~~by~~ those which were
collected and paid and shown in
the Remittance Books of Bill Collectors.
There are also some numbers for
which we had reason to believe
bills had not been prepared and
of which ~~from~~ 10 being left out
which ~~to~~ B was prepared from
the Register of all other numbers
which represent the missing bills.
The amount of this list is £ 96-5-1
of which ~~the~~ £ 5-4-0 stands against
the Bill Collector ~~and~~ and
£ 9-1-0 against Commissions.
The bills are all of the 1st Division
and it appears that all the bills
of

of this Division were given to those
two Bill Collectors and to no others.
Moreover the bills were given out
in consecutive order and this has
enabled us to separate the bills given
to each of them and to find
14. He considered that as for the
responsibility of the Bill Collectors
the missing bills have been established
but that our means of proof are insuffi-
cient to charge them with fraud or
misappropriation and therefore we
went further and called to witness
credible independent witnesses
upon whom a charge can be laid
against them. He made the origi-
nal bills for several of the shop-
keepers in the list in possession of the
House owners of which some were
collected at the time of Mr. Roberts
enquiry and remained in the Office
and some at our instance by the
Secretary. These bills with one

receipts are all receipted by the
Bill collector in token of their having
received the money and yet the
money has not been paid into the
Office and does not appear in the
Permitance Book. We have marked
them in the list with the letter M
and found that are other marked
thus & which are in possession of
the housewives and who have
been told that will be produced
by them when required inasmuch
as the Secretary informs us that
he has seen the bills with them.
Probably the other bills also had
been collected and the money mis-
appropriated. The original Bills
if obtained from the parties will
furnish good evidence, but whether
they be forthcoming or not, the
Bill Collectors are responsible for
the amount.

15.

It will be seen from
what

what has been said that there is
abundant proof for a criminal
prosecution against the Bill Collector
Moonsamy. We are satisfied that
the entry of smaller totals in his Re-
mittance Book is not the result of
an oversight or a clerical error but
proves a deliberate intention thus
to defraud the Municipality
of its dues. It was considered
we believe that no one was likely
to suspect the correctness of the
totals in a long list of bills or to
take the trouble of testing them.
The chances of detection were very
doubtful which encouraged the
Bill Collector Moonsamy to per-
petrate the fraud. The circum-
stances coupled with the fact
that the money collected by him
for several bills ~~was~~ paid
by him into the Office, has suffi-
-ciently

simply convinced us that the
Bill Collector Comrasany has
been in a deliberate system
of frauds and we would suggest
therefore that he be prosecuted
criminally and that his security
be forfeited as a mark for recover-
ing the money yet due by him.
16. As regards the other
Bill Collector Comrasany does
not find that there is not sufficient
grounds for similar action being
taken against him. It is true that
in the list E 9 bills of the value
of Rs 8-4-9 are shown against
him but he explains that under
the orders of the late Managing
Commissioner directing him to the
Collector to collect the bills of the
first Division in his hand and
to proceed with the collection of
the bills of the 3^d Division, he
has

has delivered over to the Collector
Comrasany not only the bills
which remained with him but
also the money on account of the
9 bills under notice which he
had previously collected and
kept with him. Comrasany
has taken a Receipt from Mo-
nassany for the number of bills
thus delivered over and he says
that the 9 bills under notice are
included in that receipt. He
has produced the receipt. It is
for 203 bills and we have reason
to believe that the 9 bills
included in the number, for we
find that deducting these 203 bills
from the total amount
him there were left 307 bills and
for these Comrasany has paid
money as shown by his Remittance

But under these circumstances we consider that the value of the nine bills standing against Comasamy should be recovered from Moosamy in the same manner as the money for Bills taken by him direct from Office is recoverable from him.

The entire sum which Moosamy should be required to make good is thus Rs. 209-11-7 Value of bills given to him and outstanding as per statement.

Rs. of bills transferred to him by Comasamy as per Bill.

Chief Collection in Bills 237-4-8 Less credit being difference between correct and incorrect bills of Remittance.

Rs. 108-13-6

209-11-7 The sum to which we

we have now referred amounts to Rs. 208-2-2 as shown in the margin.

Difference in the Bill - margin. It will be seen that the Amount of the outstanding bills 208-2-2 total exceeds the

Deduct Balance to be accounted for 180-9-7 Chief - 22-8-7 Rs. 22-8-7

This may at first sight appear anomalous but it should be remembered that among the bills in hand there are several repetition bills which were issued for certain properties in consequence of doubts having arisen as to whether bills that originally been prepared for them or not and indeed six such bills of the value of Rs. 17-7-2 had been brought to our notice and excluded from the list of Bills in hand.

Probably there are some more bills of this kind but we have no means in the records to find out now how many such repetition bills

bills had been issued on for what
amount and it is only in the course
of collection when the bills are pre-
sented to house owners for payment
that original bills if any which
had been already paid by them
will be produced. If all these
repetition bills be collected and
their value excluded from the amount
of bills in hand, the balance to be
accounted for will necessarily be
augmented and it will then be
met fully by the aggregate of the
two items referred to.

Ch. 12. The Tolls had been
under the direct management of
the Municipality 1868-69 and
reverted in 1869-70. The collections
for the former year amounting to
Rs. 10990-10- had been fully brought
into the accounts and the correct-
ness of this sum has been tested
by comparing the registers of daily
collections of the several Toll gates

with

18
with the Cash Book. The last account
for 1869-70 was for Rs. 9750 which had
been collected in full.

Toll on car-
riages and
animals.

19. A very valuable means
exists for testing the correctness of
the Receipts made at the tolls. The
system of Counterfoil licenses sug-
gested in para 6 of the
Report dated 31st July 1868 has
been introduced and has been
in operation except in the first
half year of 1868-69. It has been
verified by an examination
of the Counterfoils to find out
what licenses had been issued
and what money had been col-
lected and the results thus ob-
tained from the Counterfoils are

shown below corresponding ex-
actly with the said collections
in the Cash Book. For the first
half year of 1868-69, there were
no counterfoils and the collections

shown

in the Register and in the Cash
Book amounting to Rs 1857-2-
and therefore accepted as correct.

Items	Rs	P	Amount
1869-70 and 1st half year of 1868-69			
Four wheeled carriages on springs drawn by two Horses	9	27	
Four wheeled carriages on springs drawn by a Horse or Pony or a pair of Horses	68	51	297
Single wheeled carriages on springs drawn by Pony or 2 Horses	309	9	287
Horses	50	4 1/2	225
Ponies	127	1 1/2	190 8
Carriage wheels 11 Horses	46	1 1/2	24
Spurs	125	1/4	80 12
Buttles	807	1/4	2908 8
	6211		6668 12
Add house fees paid by Mr. Shaw for 1869-70 and 1st half year of 1868-69			7 8
			6676
Add amount of the first half year 1868-69			1857 2
Total			8533 6
			8533 6

Registration of Cattle. The fees collected
for Cattle Registration
amounted to Rs 1832-10- which
also correspond with the number
of Cattle registered.

Licenses issued as made out from
the Counterfoils.

	Rs	P	Amount
1st Half year 1868-69	467		248 2
2nd Half of 3rd	471		471
1st Half year of 1869-70	469		469
2nd Half of 3rd	468		248
Total	1875		1436
Fees for remembering			1 10
Fees collected by prosecution for which no license was given			2
Total			1439 10

Note. There were no Counterfoils for
the 1st half 1868-69. as already stated
but the number corresponding with
the amount has been entered for the
sake of uniformity.

Government Contribution } The amount due to the
Municipality on this account
for the two years is Rs 11826-9-8.

Contribution	Rs	P	Amount
1868-69	29000	72	29072
1869-70	18250	10	18260
Total	47306	82	47388
			11826-9-8

of this sum Rs 10393-9-4 as also

the

The Remittances sent to the Treasury
which as taken from the Daily
Remittance Book stand as follows.

	1868-69	1869-70.
May	1719 1 6	3434 1 -
June	1995 7 6	2231 2 4
July	1131 - 3	2275 14 7
August	1392 9 7	228 15 7
September	2225 11 5	927 9 11
October	1680 15 4	1991 1 -
November	5271 4 2	959 1 5
December	2211 15 9	3070 14 11
January	2223 1 4	1669 6 5
February	1475 11 14	1659 3 -
March	4205 7 -	5970 7 8
April	2905 6 -	3597 5 1
	34407 12 2	27897 12 9
Debit amount overdrawn and remitted to the Treasury		130 - 6
	34407 12 2	27767 12 10

25. The on line expenditure -
amounted to Rs. 29472 - 12 - 9 for
1868-69 and Rs. 24218 - 12 - 2 for 1869-70.

The

The charges are classified thus.

	1868-69	1869-70.
New Works	4742 4 3	1374 3 10
Repairs	1323 13 4	1877 9 3
Conservancy	8464 8 -	9155 11 11
Cost of Police Maintenance	8625 2 11	5931 12 -
Advance for the erecting of Police huts in Old Town Fuddalore	- - -	1500 - -
Supervision and Management	1910 15 1	2987 4 11
Miscellaneous charges	1809 1 7	1159 1 8
Establishment of Tolls including Tadeward	2159 14 10	196 11 -
Cost of defending a Civil Suit against Municipal servants	- - -	9 8 -
Cost of removing noxious vegetation in private property	- - -	26 12 7
	29055 12 -	24218 11 2
Cost of Police guards employed over convicts disbursed in the first instance and afterwards refund- ed by the Police Department as per Government Order dated 16 June 1868.	345 12 9	- - -
Sums refunded out of money advanced in 1867-68 for expenditure	71 4 -	- - -
	29472 12 9	24218 11 2

26. The expenditure on new
Works was for installing roads and
constructing Drains and Tunnels.
The

This outlay for the two last mention-
ed purposes was of course limited
and amounted to Rs 170-12-3 only.
In 1868-69, the rest of the expenditure
being chiefly for metalling including
earth & stones where needed. Of the
amount shown as expenditure for
Repairs in 1868-69, a sum of Rs. 31-11-7
was for repairing Toll stations, Public
latrines, and wells, Rs. 219-3-7 were
paid to the Road Contractor being
balance due to him for work done
by him in the previous year, and the
remainder represents the cost of repairs
executed during the year. In 1869-70
Rs 26-11-6 was spent for repairing
latrines, Rs 15-11-3 for repairing the
portions of the Imperial Road situ-
ated within the Municipal limits,
and the remainder Rs 1835-2-8
was laid out in repairs of Municipal
Roads. The work was all done dis-
patchmentally, without the intervention
of a Contractor, and is fully accounted

for

for by Bills, Receipts, and other
vouchers. The wages of labour paid
from time to time are shown in nomi-
nal rolls, the payments for latrine
have been regulated by the number
of cart loads at a fixed rate per cart
load per mile, and where convicts have
been employed, the payments made
to the Superintendent of Jail for convict
labour, and those to the Superintendent
of Police for guards furnished by him
are supported by the Receipts obtained
from these Officers.

27. The Conservancy charges
consist of the salaries of a Sanitary
Inspector and of an Establishment
of Overseers, Watchmen, Sweepers
and Police. There are also the
scavenging Carts being paid by
monthly fixed salaries, we have
simply to see that the payments
made did not exceed the same
fixed allowances. The

amount paid on account of these charges in 1868-69 was for only 11 months of that year, the salary for April 1869 having been paid - and debited in the accounts of May of the following year in accordance with the change of practice recommended in Para 15 of the last Audit Report - which was adopted for the first time in the year under notice. These remarks apply also to the charges of supervision and management, which consist of the salaries of the Secretary and Office Establishments. They were paid in 1868-69 for 11 months as above - stated.

Cost of maintenance } 28. The
of Police } payments on
this account have been com-
pared and found to tally ex-
actly with the Receipts in the

the Treasury as credited in the Treasury account. The amount of this item for 1869-70 was Rs. 8622-2-10 from which ~~being~~ deducted under the Government of India Resolution already quoted on account of Government contribution, the sum payable was Rs. 6466-10-2 of which Rs. 5931-12-0 had been paid within the year, and Rs. 534-14-2 in May last. The latter sum does not there-
fore appear in the accounts of 1869-70. The Contribution payable for April 1869 viz Rs. 700 was debited in the Municipal ac-
counts of that month though it was actually remitted to the Treasury on the 1st May following. It was accordingly credited in the Treasury account for May, but the debit in the Municipal

account

accounts was in April and
thence the difference of that sum
between the two accounts. Simi-
lar differences will not appear
in future years, as such payments
will hereafter be debited in
the month in which they may
be made.

29. The particulars of this
cellaneous charges are given below.

Items.	1868-69		1869-70.	
1 Donation to Branch Dispensary	200		300	
2 Auditor's remuneration	150			
3 Value of burying ground purchase	150			
4 Cost of printing including sub- scriptions to the Irish Almanac	347	8 9	400	12 3
5 Stationery	85	7 4	129	12 2
6 Apportionment	660		60	
7 Cost of painting carts &c.	5	2 2	9	9 3
8 Salary of temporary Clerk employed by the Sub-Committee			420	4
9 Commission of Bill Collectors	200	11 3		
10 Sundries	75	6	89	12
	1809	1 7	1259	1 8

The foregoing items do not call for
a sum

any particular notice except
it is 6 and 9. The services of an
Apportioner were dispensed with
from 1st May 1869. His salary for
11 months of 1868-69 was paid in that
year and that for April 1869 was
paid in May following. In 1868-69
Bill Collectors were paid by Com-
mission on the collections made
by them, but in the ensuing year,
this practice was discontinued
and they were paid by salaries.

30. The total Receipts
for the two years including the
balance on 1st May 1868 was
Rs. 628.83 — 9 — 1. from which,
the expenditure during the per-
-iod being deducted, there was
a balance on 30th April last
of Rs. 9615 — 10 — 10 as shown
below.

Balance

Balance on 1st May 1868. 1372-8-7
 Receipts in 1868-69. . . . 34122-2-2
 Debit 1869-70. 27394-14-4
 62889-9-1
 Disbursements
 1868-69. . . . 29055-12-
 1869-70. . . . 24218-11-2
 53274-7-2
 Balance on 30 April 1870. . . 9615-1-11

Of which
 Balance in the Treasury
 agreeing with the Plus
 and Minus Memo sent
 to the Accountant Gene-
 ral for April Cash. . . 9398-2-
 In the Shop's hand. 216-10-8
 Balances of Petty Cash
 Account. 5-3
 9615-1-11

31. In conclusion, we
 have much pleasure in thank-
 fully acknowledging the valu-
 able assistance we have received
 from the Secretary. He has given

us all the information we
 required most readily and
 willingly and it was by his cor-
 dial co-operation, we have been
 able to bring this enquiry to a
 speedy and satisfactory termi-
 nation. The Head Accountant
 Ambalavana Pillay has also
 been of much service.

Cuddalore }
 16th August 1870.

We have the honour to be
 Gentlemen

Your most obedient servants

P. P. P.
 Chubbha Naydu
 Kristuvaran
 Auditors.

To
From

The Auditors

To The President
and Members of
the Municipal
Commission, *addressee.*

Dated 16th }
Dec 3 } August 1870.

Enclosures 6.

Reporting the results
of the examinations
of the Municipal
Accounts for
1868-69 and 1869-70.

S.O. No. 1334 of 21st October 1870.

Statement Showing the Demand Collection and Balance of Assessment on Houses and Land

Divisions	Demand at Deduct made out from amount of the Assessment, less Register. and exemption.		Collections		In May and June 1870	Total	Deduct over Collection	Ash Collection	Balance	
	In 1868-69	In 1869-70	In 1868-69	In 1869-70						
1	2	3	4	5	6	7	8	9	10	11
For 1868-69										
1 st Division	2354 6 9	90 6 9	2264	1584 1 5	238 7 9	17 1 10	1839 11	-	1839 11	424 5
2 nd Do	539 14 11	-	539 14 11	157 10	239 14 2	21 - 8	412 8 10	-	412 8 10	127 6
3 rd Do	1025 4 10	13 13 5	1011 5 5	692 3	217 1 3	7 1 10	986 12 4	-	986 12 4	24 9
4 th & 5 th Do	1654 13 3	7 - 9	1647 12 6	893 6	598 8 2	15 2 2	1497 2 10	1 10 5	1495 8 5	152 4
Total	5574 7 9	111 6 11	5463 - 10	3311 1 2	1363 15 4	60 6 6	4736 3	1 10 5	4734 8 7	728 8
Land Rate	2138 12 2	-	2138 12 2	242 4 7	717 15 2	53 12 5	1014 5 2	1 15 11	1012 5 3	1126 6 11
Total	7713 3 11	111 6 11	7601 13 -	3554 5 9	2081 14 6	114 2 11	5750 8 2	3 10 4	5746 13 10	1854 15
For 1869-70										
1 st Division	2354 5 11	91 15 6	2262 6 5	-	295 6 1	210 11 11	506 2	-	9 2	505 8 10
2 nd Do	539 1 11	3 13 11	535 4 -	-	99 11 1	23 1 -	122 12 1	-	122 12 1	412 7
3 rd Do	1028 8 5	22 14 7	1005 9 10	-	640 4 7	377 13 8	848 2 3	-	10 848 1 5	157 8
4 th Do	1272 7 11	5 13 6	1266 10 5	-	842 14 4	615 14 -	958 12 4	12 -	958 - 4	308 10
5 th Do	385 5 4	2 1 7	383 3 9	-	217 12 9	83 10 -	357 6 9	-	357 6 9	31 12
Total	5579 13 6	126 11 1	5458 2 5	-	1446 - 10	1311 2 7	2787 3 5	1 6 -	2785 13 5	2607 5
Land Rate	2132 9 2	-	2132 9 2	-	161 - 5	159 8 7	1620 9 -	-	1620 9 -	512 -
Total	7712 6 8	126 11 1	7585 11 7	-	2007 1 3	1470 11 2	4407 12 5	1 6 -	4406 6 5	3179 5

Cuddalore Municipality for 1868-69 and 1869-70

Particulars of Balance

Difference between Columns 11 and 17.

Amount of Bills in hand with Collector.	Amount of Bills in the office.	Amount of Bills for warrant.	Amount of Bills returned by the District Officer.	Amount of Bills yet to be prepared.	Total.	Surplus.	Deficit.
12	13	14	15	16	17	18	19
201 2 2		27 1 4	9 4 10	1 4	238 12 4		185 8 8
49 5 9		5	6 5		130 12	2 11 1	
24 7 2					24 7 2		1 11
88 13 3	29 11 7	8 6		18 8	154 10	2 5 11	
153 12 4	29 11 7	35 6 10	9 11 3	19 4 8	547 14 8	5 1	185 10 7
549 7 11		3 3 10		573 11 2	1126 6 1		
103 4 3	29 11 7	38 10 8	9 11 3	592 15 10	1674 5 7	5 1	185 10 7
45 3 9				1301 11 7	1756 16 4	1 9	
112 8 5				300 4	412 8 9	10	
112 12 8		14 11 6		97	158 1 9	9 4	
308 2				1 1	309 3	6 2	
24 14		6 10 10			30 10 1		1 2 1
1052 9 7		11 6 4		1603 5 7	2667 5	1 2 1	1 2 1
264 6 4		8 12 7		38 13	511 4 11		3
1516 15 5		20 2 11		1642 2 7	3179 4	1 2 1	1 2 4

Arch. Decade 180-9-7.

Arch. Decade " 3.

Cuddalore,
16 August
1870.

Chubb Rayan
Christy Smith
Auditors.

B

Abstract of Charges under all heads incurred
by the Municipal Commissioners for the Town of
Buddalore during the Year ending 30th April
1870.

Amount of
Expenditure

Amount Total.

1. New Works Improvements	1874 3 10.
2. Repairs	1877 9 3
3. Conservancy	9155 11 11.
4. Police including huts	7431 12 .
5. Establishment & Miscellaneous Charges	4111 6 6 7.
6. Polls	196 11 . 24182 6 7.
7. For Purposes other than those specified in section 25.	36 4 7.
	<u>Rspees. 33833 13 1.</u>

Enclosure A.

Statement showing the
Demand, Collection and
Balance of the Payments
on Houses and Lands
of the Pundaricots Mun-
cipality for 1868-69
and 1869-70.

Buddalore.
M. Comm. office
24th August 1870

Charles Seade
President of the
Municipal Commis-
sioners

Enclosure B.

Statement showing
the number of House
and Land Rates
Bills of 1868-69 in hand
with Bill Collectors
see on the 1st July 1870.

In a letter of the President
of the Cuddalore Municipality
dated 24th Aug. 1870.

No. 218.

Enclosure B

Statement showing the
abstract of charges
incurred under the
different heads by the
Municipal Commissioners
for the Town of Cuddalore
during the year ending
30th April 1870.

L 126/17587

Statement of Receipts for the year ending 30th April
1870.

1. Rates on houses buildings and Lands for arrears. —————	2438	10
— Do — Do — for 1869, 70 —————	2637	1 2 5375 2 1
— Deduct refund made during the year. —————	13	44 5361 3 9
2. Folls received Postbagment for the Contract for the year 1869, 70 —————	8572	0 0
— Deposit for the security of Poll Contract. —————	5675	0 0 12247 0 0
3. Tax on carriages animals —————	3038	0 0
— Do — for the year ending 30 th April 71 —————	88	0 3046 8 0
— Deduct refund made during the year. —————	1	0 3045 8 0
4. Registration of Carts & Vehicles without springs —————	917	0 0
— Do — for the year ending 30 th April 1871 —————	1	0 918 0 0
5. Fees for Licensing cart stands and offensive trades. —————	214	10 4
6. Fines and other Miscellaneous receipts —————	845	14 11
— Receipts —————	22032	5 0

Government Contribution being balance
for the last year ending 30th April 1869. 1032 15 0
— Dr — drawn in statement out of Receipts
4562 10 8 being the Government Contribution
for the year under notice @ 25 op. on the total
amount of expenditure exclusive of Police & Chamberlains 3129 10 4 4762 9 4
Grand Total Receipts ————— 33833 13 1

C. J. D. d. d. d. d.
M. Com. Office
24th April 1870

Charles Heale
President of the
Municipal Commission

9

St. Leonard showing the Chamber of Trade and Town Clerk 13 Bills of 1869-70 in hand with Bill collected
on the 14th day 1870.

Hand Date

Samuel Davis

Xenopus Bill, 1st Division 2^d Division 3^d Division 4th Division 5th Division Total
+ + + + +
Hieracium 1 1 1 1 1 5

1

To Success To Success To Success To Success To Success

[illegible]

Will be in the office for
you on Jan 23

25 4 11 6 2 9 6. 10 10 34 11 6 4 12 8 12 1/2

Cardelino }
16- August 1890. }

Wm. Lloyd Garrison
Audubon
Audubon

Statement showing
the number of House
and Land Sale Bills
of 1869-70 in hand -
with the Bill Collectors
~~etc~~ on the 1st July 1870.

In a letter of the President
of the Cuddalore Municipality
dated 24th August 1870.
No. 218.

Enclosure C

Statement showing the
Receipt for the year
ending 30th April 1870.

L. P. 1756/70

Cuddalore
10th August 1870.

D.

Statement showing the difference between the amount of totals entered in the Remittance Book of
Bill Collectors and that credited in the Chittab.

Names of the Bill Collectors.	Division.	Date.	Total in the bill Collectors Book.	Total as now added.	Amount credited in the Chittab.	Difference between Columns 5 & 6. Left Over Credited. Credited.	
1.	2.	3.	4.	5.	6.	7.	8.
Momoodamy Raidoo	1 st	December 31 st 1869	181 5 8	177 1 7	4 4 1	...	...
"	"	January 1 st 1870	278 2	303 12 6	25 10 6	...	...
"	"	February 3 rd	205 12	212	205 15	6 1	...
"	"	16 th	50 12 2	56 9 5	50 12 2	5 13 3	...
"	"	March 8 th	" " "	111 10	77 1 7	34 8 5	...
"	"	23 rd	" " "	119 13	107 13	12	...
"	"	31 st	94 2 11	97 12 6	94 2 11	3 9 7	...
"	"	April 5 th	72 2 4	67 2 2	72 2 4	" " "	5 2
"	"	12 th	90 12 3	102 3 1	90 12 3	11 6 10	...
"	"	30 th	72 5 5	82 13 5	72 5 5	10 8	...
Total			1042 1 1	1335 1 9	1226 4 3	113 13 8	5 2 Left credit-108-13-6.
Comarasamy Pillay	1 st	January 26 th 1870	131 8	131 13	131 8	" 5	...
"	"	29 th	25 12	25 4	25 12	" " "	8
Total			157 4	157 1	157 4	" 5	8 Over Credit 3 Annas.
Sobramania Rynar	2 nd	April 2 nd	62 6	60 7 7	62 6	" " "	1 14 5
Total							Net deficit-106-12-1.
Kumarasamy Pillay	3 rd	March 15 th	57 2 2	57 2 4	57 2 2	" 2	...
"	"	April 12 th	89 4 1	89 3 11	89 4 1	" " "	2
Total			146 6 3	146 6 3	146 6 3	" 2	2

[Signature]
Auditors.

List of House Rate Bills missing or cannot be accounted for in the I Division

137
138
Names of Proprietors Amount Remarks

Moonsiamy Naik Bill Collector

62	Mr. Gibbs	3	20	Rs	
234	Cader Mohadeen	1	9	7	Rs
237	Bakeer Malleemer	1	8		Rs
300	Shies Carradd.		9	7	Rs
323	Mohammed Baker Maller	6			Rs
327	Tatusay or Marakayen	3	12		Rs
330	Emmon Saib		12		Rs
338	Cootteappah Pillai	2			Rs
363	Dapraya Moothaloo Chetty		9	7	Rs
716	E. Sava sadambra Chetty	5			Rs
770	Gundasamy Gramance		4	10	Rs
1051	Palayada A Maray		4	10	Rs
1278	Ipsamy Putton		2	9	Rs
75	Mr. Creswell	3			Rs
114	Gospel Mission House	4	3	2	Rs
115	do	9			Rs
148	Roman Catholic Priest	3			Rs
Carried forward					44 30 2

The tax was 6 Rs which on appeal was reduced to 1-8-0 but Moonsiamy Naik evidently has collected the full amount viz 6 Rs

Bills marked thus ✓ were seen by the Secretary in the possession of the parties, but the money realized had not been paid into the office by the Bill Collector.

See 11/1/50

Enclosure D.
The amount of Rs 44 30 2 is the amount of bills entered in the Naik's books and that credited in the Bill.

Bills	Names of Proprietors	Amount	Remarks
	Brought forward	44 3 2	
3	Wm Duffer	0 " "	
77	Mr Thompson	4 12 10	
98	Mr Chase	1 12 10	
220	Venatasamy Chetty	1 3 2	
393	Nainnah Chetty	" 14 5	
444	Comarasamy Pagadan	1 3 2	
513	V. Pavadasay Chetty	7 8	
882	Chinnasamy Ayer	8 " "	
997	J. Lobbier	9 7	
1020 1/2	Gomarasamy Jada Valluvor	8 " "	
1020	"	8 " "	
1052	Chokkomanar	4 10	
1076	Sabbapathi Pillay	3 2	
1199	Gollum Chavalas Pillai	8 " "	
1219	Sandah Chetty	4 " "	
1240	Chindrasakara Naik	8 " "	
1250	Narainasamy Mudaly	14 5	
1257	Devanayaga Chetty	4 10	
1449	Chokkalinga Pillai	14 " "	
1451	Rangappa Chetty	7 2	
1484	Junga Saramasoorie	3 2	
1487	S. Raja Ragh Chetty	12 7	
348	Mos. Theobrista Chetty	14 5	
498	Rajes Aye	9 " "	
499	"	9 " "	
166	Galos Pooosothaman	8 " "	
107	Chengallana	8 " "	
Rupers		78 14 11	

Bills	Names of Proprietors	Amount	Remarks
1061	Syacaunos Nayenar	9 7	
808	Apparao & Syah Nayenoor	8 " "	These Bills appear at the end of the Remittance Book. The Bill Collector must have intended to pay this money to the Shroff, but this does not appear to have been done as the money has not been credited in the Shroff's Chitto.
799	Apparao Nayenar	14 5	
1567	Kurtha Chetty	14 5	
170	Sanalody Sobraya Chetty	2 6 5	
1273	Sobraya Chetty	12 " "	
1528	Asoonachala Chetty	9 7	
1557	Asoonachala Chetty	4 10	
1569	Gurthah Chetty	9 7	
1568	Gurthah Chetty	9 7	
Rupers		9 2 5	
Total against Pranisamy		88 1 4	

Comarasamy Bill Collector

1872	Peker Mohadin	5 7 0	
1893	V. Sabbapathy Chetty	12 " 0	
1981	Sabbapathy Chetty	9 7 0	
1983	Rosfharu Chetty	1 8 " 0	
2061	Narain Rainar	4 10	
2133	Tambos Pandaram	3 2 0	
1861	Chellamall	8 " 0	* Assessment reduced on appeal to annas
1928	Sabbapathy Chetty	2 8 " 0	The original assessment Rs 2-6-5 had been collected in full.
1981	V. Sabbapathy Chetty	9 7 0	
Rupers		8 4 9	

Cuddalore
16 August
1870

Subba Rayan
Krisnasami
Auditors

Probable Estimate for the 3 Towns of Cuddalore for
the official year commencing from 1st May 1858 to
30th April 1859, prepared in accordance of section
30 of the Towns Improvement Act of 1856.

Nature of Charges.	Cost			Total.
	monthly	annually	clothing & accoutrements annually	
1 5th Class Inspector	50	720	"	"
1 European Head Constable	32	384	22	85
2 Head Constables	114	528	27	136
5 Deputy Constables	52	752	65	"
19 Constables 1st class	152	1824	}	720
37 " 2nd class	259	3108		
Total Rupees				509.8

5 per cent on the total amount
of Pay and allowance to cover
the cost of stationery, forms &

Books &c. 365 11 "

Proportionate Rent of Poodoopalli

and Town station 80 "

Other contingencies 50 "

Total Rupees 7789 11 " 835 7 11 8525 2 11

Enclosure B. 5
List of House Rate
Bills missing or can
not be accounted
for in the first Division

/s/ J. A. B. Young, Secy.
Actg. Supt. of Police, South
arc

/True copy/

Cuddalore Police office
22nd Jan 1858

Charles Keate

President of the Cuddalore Com.

In Reply 5th/70

77

Probable Estimate for the 3 Towns of Addis Ababa
for the official year commencing from 1st May 1869
to 30th April 1870 prepared in accordance to Section
30 of the Town's Improvement Act X of 1865.

Nature of Charges.	Cost - cost - cost of			Total.
	per	per	clothing & accounts per annum.	
	month	annum	annum	
1 5 Class Inspector	6000	72000		
1 European Head Constable	3200	38400	2111	
2 Head Constables	44400	52800	2788	
5 Deputy	62800	76000	88109	
19 1st class	152000	1824000		
37 2nd	259000	3108000		70794
				781400

5 per Cent on the Total amount
of Pay and allowance to cover the cost
of Stationery, Forms & Books &c. 36511
Proportionate Rent of Poodoo police
Lawn station and sweeping 7200
Other contingencies 5000

Total Rupees. 7807110 820710 8622210.

per J. H. B. Young, Lieut
actg. supt. of Police

Dist Police office }
Addis Ababa. }
26th Jan'y. 1869 }
/ True copy.

Amulil Head

President of the Municipal
Commission

Statement Showing the Receipts from different Sources for 1868-69 & 1869-70 in the Municipality of Cuddalore

Items.	Amount	
	1868-69	1869-70.
Tax on Houses	3311 13 2	1476 . 10
Tax on Lands	242 9 7	1461 . 5
Land & House rate amon collections after deducting refunds	3385 13 5	2424 2 6
Tolls	10990 10	12247 .
Tax on Carriages and Animals	3181 14	3045 8
Registration of Carts and Vehicles without Springs	914 10	918
Government Contribution	10664 14 7	4762 9 4
Tax on Sals and Professions	77	
Miscellaneous Receipts		
Fees for Licensing Cart Stands and Offensive Trades	130 12	214 10 4
Fines and other Miscellaneous Receipts	1222 1 5	845 14 11
Total	34122 2 2	27394 14 4

Add
 Refund Receipts returned from the above as not being bonafide Receipts and shown separately here 125 1 9 14 14 4
 34547 3 11 27409 12 8

Deduct
 Collections in April 1869 and April 1870, not remitted in that month 574 10 3 216 10 8
 33972 9 8 27193 2

Collections in April 1868 and April 1869 taken to account in the following month 135 2 6 574 10 3
 34407 12 2 27767 12 3

Credulatore
 16 August 1870.

J. P. P. P.
 Lyba Rayan
 Kristna. b. m. i. l.
 Auditors.

In a letter from the President of the Municipality dated 20th September 1870.

Copies of the account submitted by the Superintendent of Police, showing the Receipts for 1868-69 and 1869-70.

L. H. 1758/70

The President has the honor to submit to Government his report on the working of the Coeddabre Municipality during the past official year 1869-70, being the 14th year of its existence.

The resources of the Municipality have been as follows.

Rates on houses, buildings & lands	5061 3 9
Tolls on Vehicles, and animals entering the Municipal limits	12247 ..
Tax on Carriages & animals	3045 8 ..
Registration of Carts & other Vehicles	
without springs	918 ..
Fees for Licensing Cart stands and	
offensive trades	214 10 4
Fines & other Miscellaneous receipts	845 14 11
Rupees	22882 5 ..
Government contribution including the arrears for last year	4762 9 4
Cash Balance from last year	8438 14 9

Grand Total Rupees 33833 13 1.

Enclosure F.

Statement showing the Receipts from different sources for 1868-69 and 1869-70, in the Municipality of Coeddabre.

Expenditure

New Works & Improvements. Rupees. 1374 3 10
 Repairs. 1877 9 3
 Conservancy. 916 11 7
 Police including the advance made
 for the erection of the Hub- 7431 12 0
 Establishment & Miscellaneous
 Charges. 4446 6 7
 Tolls. 195 11 7

Rupees 24182 6 7

For purposes other than those specified
 in section 25. 36 4 7
 Cash Balance in hand on the 31st of 1892 9415 1 7

Total Rupees 33833 13 1

Comparing the aggregate receipts with the
 Estimate, there will be found a decrease
 of Rupees 843 11 0. but when accounts are
 adjusted and subsequent collections are
 credited, the receipts will fall short of
 the Estimate by only Rupees 344 11 7, as
 will appear from the following
 Statement.

Particulars.	Receipts	Deduct	Net
	Estimate Amount	Amount of	Receipts Difference
	in	to be	
	Gross	Amounts	
	during	realized	
	the year	for the year	
	1892-93.	1893-94.	
Rates on houses & lands.	7400 ..	5876 2 1.	1523 7 9.
Tolls.	10500 ..	12247 ..	1747 ..
Rate on Carriages & animals.	3250 ..	3046 8 ..	203 ..
Registration of Cattle.	900 ..	918 ..	18 ..
Fees for licensing Cart stands	150 ..	214 10 4.	64 10 4.
aid offensive trades.	150 ..	214 10 4.	64 10 4.
Fines & other miscellaneous	1076 ..	845 14 11.	230 15 11.
Receipts	1076 ..	845 14 11.	230 15 11.
	22276 ..	22247 3 4.	29 2 6.
	22276 ..	22247 3 4.	29 2 6.

Total Rupees 22276 .. 22247 3 4. 29 2 6.

41.

Out of Rupees 5361. 5. 9, the total collection under Land & House rates, Rupees 2937. 1. 3 only were realized for the year under report, the difference of Rupees 2424. 2. 6, form a portion of the arrears due for previous years. Thus under this head there is a balance of Rupees 4462. 14. 9 for 1889-90, and arrears of previous years of Rupees 2624. 8. 7, making a total of Rupees 7086. 5. 6, which when realized will be a considerable addition to the available Municipal Funds. These arrears call for some explanation in this Report.

Consequent on suspicion that frauds had been committed by the Municipal servants, all House rate Bills were seized on the 1st May 1889, and placed under lock and key, and they were not released before the middle of October, and thus for four months in the year the work of collection was at a stand still, whereas if the collections had gone on, it is possible the demand in full might have been realized. Between November and

and up to the end of the official year,
or in about 6 months, Rupees 5375. 00 9
were collected; and under a more efficient
Office Agency, the future arrears will be
cleared off before very long.

Solls.

Under this head there is an
excess of Rupees 1824 over the Estimate; and
this excess requires explanation. The
Solls during the year under notice
were farmed for a sum of Rupees 9750 of which
8572 were credited in the same year
and the remaining Rupees 1178 was
brought to account subsequently and
therefore not included in the receipts.
With this sum the total receipts will
amount to Rupees 13428; and deducting
from it Rupees 3878 deposited as security
by the Contractors or Farmer of the Solls, the
result will be Rupees 9750, which compared
with the Estimate Amount, namely Rupees
8726. After deducting the cost of the
Establishment, shows an increase of
Rupees 1824. For the present year also,
the Solls have been given on contract for

6 months only, in anticipation of the
New Act coming into operation in the
next half of the Year.

Paid on Carriages & Animals.

The receipts under this head
have fallen below the Estimate by Rupees
204. 8. 0 accounted for by a diminution
of the vehicles on springs used within
the Municipality, and it is anticipated
that there will be a further decrease
under this item in the coming year.
The number of Licences issued under
all heads for the year under report is
given below.

Four wheeled Carriages on springs drawn by two horses	2
Do do by one horse or pony or pair of Ponies under 18 hands	47
Two wheeled Carriages on springs drawn by horse, pony, mule or bullocks	280
Horses	34
Ponies under 18 hands	87
Do under 11 hands	38
Bullocks	3461
Asses	78

Registration of Carts.

915 Carts were registered during the two half years showing an increase of 15 Carts over the Estimate.

Falling into account also the amount of fees levied on Carts for remembering, the total receipts under this head amount to Rupees 9.8.

Fees for licensing slaughter houses.

Cart Stands & offensive trades.

The small increase of Rupees 14.10.14 over the Estimate under this item calls for no particular notice; it is simply due to a greater number of licenses having in this year been issued for burning Brick kilns and for erecting Wedding Pandals in the streets of the Municipality.

Fines & other miscellaneous Receipts.

Under this head is included Rupees 248.12.0 being one fourth of the sum allowed for maintaining such portions of the Imperial roads as lie within the Municipal limits. Deducting this from the total receipts of Rupees 845.4.11 and crediting Rupees 757 the amount of

Cart fees and better trespass fines, the result will be Rupees 185.4.2.11, which is in excess of the Estimate by Rupees 278.2.11.

Conservancy.

There are 25 Carts and 50 scavengers employed over the entire Municipality distributed according to the requirements of the several divisions into which the Municipality is partitioned. A temporary Latrine was erected experimentally on the outskirts of old Town and which was very generally used, and it is about to be replaced by a permanent Latrine to be kept up on the Dry Cart system. There are two other Latrines in operation. There are two other Latrines in operation under the supervision of the townsmen and are in use by the European Prisoners and other residents of the place.

The Town has throughout the year been kept on the whole very clean. Every street and lane is swept twice daily and the sweepings are carted off to spots selected for the purpose unless where they are disposed of by sale as manure

measure which not infrequently happens.
Public health has been exceptionally good
throughout the year and the Town has
been very free from cholera or other epidem-
ic diseases of any kind which is a
cause of deep thankfulness and the
Commissioners would give hope that
their own labours and measures in the
work of sanitation have not been without
their share in bringing about this happy
result.

Roads.

The Roads throughout the Commu-
nity have been kept up and
maintained in good repair throughout
the year. 360 yards of metalling were
laid down in one of the principal streets
in Tripapalra at an outlay of Rupees 466.4.8;
890 yards of road were re-metalled
between Tripapalra and Bandipalra
at a cost of Rupees 582.3.11, and 700
yards of re-metalling have been laid
down on the road across the Green
connecting Shrivastapur with Pordor
palra at a cost of Rupees 283.1.0 of
which

which Rupees 114.2.5 has been debited
to the current years Account.

The Municipal Roads measure 25 1/2
miles, not including the portions of
Imperial lines and all these have
been maintained in fair order at
an outlay of Rupees 1835.2.8. There
was also a small expenditure of
Rupees 18.11.3 incurred by the Com-
missioners in the Imperial lines which
crossed the Municipal limits, but
since the commencement of the
year the Municipality has undertaken
entire control and maintenance of
these trunk lines.

All the principal divisions comprised
within the Municipality are now
provided with metalled roads in
all their main streets and even in some
of the lanes and there is no longer
any difficulty of passing or reaching
any part of the Town or its suburbs in
wheeled conveyances.

Bridges and Tunnels have been
constructed wherever needed for the

purpose of drainage. The total cost under this head has been Rupees 203.14.0 for tunnels of various sizes in different parts.

Drainage

Under this head, there is nothing to be added to what has been said in previous reports. A thorough system of drainage is no doubt required for old Cuddalore and will have to be introduced, as soon as there are funds available. Meanwhile wherever temporary drainage ^{has been} called for in any particular locality, it has had attention and the needful has been successfully done and there is now a large drain in hand in old town for which an outlay of Rupees 165.4.5 has been sanctioned. But until there is money to expend on it any system of drainage such as the town requires cannot be attempted. No change has been made in the Divisional ^{the} arrangements of Municipality or in the working agency employed for carrying them out and as regards the work and the

45.
the Establishment organized for giving full efficiency to the sanitary measures adopted agreeably to the provisions of the Act. Every thing is as it stood at the date of last Report.

Police Works

The only work to be noticed under this head is the erection of the Huts in old town for the occupation of the town Police. They number 23 and their construction is now going on under contract by the Superintendent of the jail with convict labour at a cost of 4000 Rupees and the whole will shortly be completed and in the occupation of the Police.

The other Huts at Sripapallore and new town or Shurijaooroom will be proceeded with under similar arrangements, as soon as the old town Police Lines are finished, and it is hoped that the work will be fully done by the middle of next year at latest.

These Police Huts will have cost Rupees 1204.0. which is a very large sum in itself.

itself, and as will appear from the Budget Estimates, all available funds have been set apart to meet this outlay.

In the Estimate for 1870-71, 5000 Rupees has been set apart for this purpose, besides Rupees 5000 already provided.

With this heavy incumbrance hanging over them, the Commissioners have been quite unable to vote money for other works of Public utility, but as already noticed in the Report for 1869-70, the objects to which funds when available may be utilized, are manifold, but they have not ventured to anticipate their resources by entering on indentations with borrowed Capital, especially in the present uncertainty of the Law affecting the future action of Municipalities.

It is however probable that as soon as the Police Huts are finished and the remaining roads still needing expenditure have been ascertained in connection with those already completed, a beginning may be made towards effecting those other improvements enumerated in

40
former Reports and which the Commissioners have much at heart. In the interim it may be satisfactory to add that in each year's experience of the working of the Institution, the public are able to appreciate its value, and to recognize that the public health, comfort or convenience are looked after and provided for so far as the limited resources at the disposal of the Commissioners have heretofore admitted.

Cuddalore
M. Coms. office
24th August 1870

Charles Scott
President

In a letter of the President
of the Cuddalore Municipality
Dated 24th August 1870.
No. 218.

Report on the operations
of the Cuddalore
Municipality for the
year ending 30th April 70.

In Feb/17 56/70

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A
"Audit of Expenditure on New Works and Improve-
ments Carried out by the Municipal Commissioners
for the Town of Cuddalore during the Year 1869-70.
as Specified in Section 25 of Act X of 1865."

Description	Amount		Total
	of	of	
	Expenditure	of	
	Rs.	P.	
<u>Buildings</u>			
None.			
<u>Roads</u>			
Metalling roads inclusive			
of tunnels in Tripapalae	465	48	
— in Capper Hill Road	502	31	
— in old Town Cuddalore	16	10	
— in Vilvaroyan	19	2	
— in Fort St. David	86	11	
— in Annjacorum			
road across the Green	108	14	
— in Vasundaroyan			
Polam	74	810	1374 8 10
<u>Drains</u>			
None.			
<u>Total Rupees</u>			1374 8 10

A

Detail of Expenditure on Repairs Carried out by the Municipal Commissioners for the Town of Buddalore during the year 1869-70.

Description	Amount of Estimate	Amount of Expenditure	Total
Buildings		1800 ..	
Repairing Temporary Female Latrine in old Town Buddalore		20 11 4	20 11 4
Roads			
Repairing Roads within Municipal limits during the year under report		1885 2 8	
Or Imperial roads within Municipal limits		15 11 3	1840 14 1
		248 12 0	1628 13 3
Drains			
Stone			
Total Rupees			1874 9 2

A

Detail of Expenditure for the Conservancy of the Town of Buddalore during the year 1869-70. 42

Nature of Charges	Amount of Estimate	Amount of Expenditure	Total
Conservancy			
Pay of one Inspector	900 ..	882 11 8	
Pay of five overseers	900 ..	900 ..	
Hire of 25 Carts with drivers	3900 ..	3900 ..	
Wages of one Mauldy	84 ..	84 ..	
Or of 81 scavengers and sweepers	3294 ..	3223 .. 8	
Or of 3 Lories for old Town			
Or of 150 Lories for Female Latrine	150 ..	150 ..	9155 11 11
Total Rupees			9155 11 11

Detail of Expenditure incurred in the Establishment
 and miscellaneous charges during the
 Year 1869-70.

Amount Amount
 of of
 Estimate Expenditure Total

Description

Supervision & Management
 Salary of Secretary 900 .. 900 ..
 Pay of one Assistant & writer 1120 .. 416 ..
 - Or of one writer 240 .. 240 ..
 - Or of two writers 360 .. 337 98
 - Or of one Sheriff 120 .. 120 ..
 - Or of three Peons 216 .. 216 ..
 - Or of one office bearer 36 .. 36 ..
 - Or of six Bill Collectors 600 .. 521 82
 Office rent 240 .. 240 36 2987 40

Miscellaneous Charges 1580 ..
 Donation to Branch Dispensary 300 ..
 Salaries of Temporary Clerks employed by sub Committees for examining the Principal Accounts 428 40

Carried forward 723 40 2987 40

Amount Amount
 of of
 Estimate Expenditure Total

Description

Miscellaneous Charges Brought forward 723 40 2987 40
 Cost of Printing, such as printed Licenses & Blank Bills for House & Lands 198 20
 Stationery 129 122
 Salary of assessor for April & May 60 ..
 Furniture Value of 16 Benches for office use 71 40
 Sundries
 Cost of Printing for numbering Carters 9 90
 Cost of Subscription for Fort St. George Gazette 179 12 ..
 Cost of Tools & for Conservancy 3 00
 - of repairing office clock 2 ..
 Sundries 7 74 411 10 8 1159 18

Total Rupees 4114 6 87
 319 12 2
 20 10 7
 19 5 11
 23 5 7
 319 7 0
 4023 5 7
 58 1 11
 3935 3 8

A
 Detail of the Maintenance of the Police for
 the Town of Cuddalore during the year
 1869-70.

Description	Amount	Amount	Total
	of	of	
	estimate	expenditure	
Police Maintenance	6466.102		
Payable by the Municipality		5931.12	
Police Huts	12040		
Part payment in erection of 24			
Huts in old Town Cuddalore	1500		7431.12
Total Rupees			7431.12

A
 Detail of Charges in the Toll Collections during the
 Year 1869-70.

Description of charges	Amount	Amount	Total
	of	of	
	estimate	expenditure	
Tolls	2374		
Pay of 12 Toll collectors for the			
month of April 1869		120	
Do of 12 Pems for do		72	
Cost of oil for lights for do		4 11	196 11
Total Rupees			196 11

A
 Detail of Charges incurred for the purposes other
 than those specified in section 25. during the
 year 1869-70.

Description	Amount	Total
	of	
	expenditure	
Cost of fees for defending the		
Civil suit of 1869 in the District		
Moonsiff's Court against Dooree		
Sapah Pillai and Vayathree		
Amigah Moodely	9 8	
Cost of removing noxious vegi-		
lation from the gardens of Kemi-		
sap Pillai & 2 others	26.12.7	36.4.7
Total Rupees		36.4.7

for purposes other than those specified in section 25.

Cuddalore.
 M. Carns officiating
 24th Aug^r 1870

Charles Heade
 President of the
 Municipal Committee

in a letter of the President
of the Cuddalore Municipality
dated 24th Aug^r 1870
No. 218.

Enclosure. A

Statement shewing
Details of Expenditure
incurred by the Municipal
Commissioners
for the Town of Cuddalore
during the year 1869-70.

No. 218
From
C. W. Reade Esq.
President of the Municipal Commission
Cuddalore.

To
H. E. Stokes Esq.
Under Secretary to Government
Public Department
Fort St. George.

Sir,

I have the honor to submit
herewith my Report on the operations of
the Cuddalore Municipality for the
past official year ending 30th April last.

The Report of the Auditor who
examined the Municipal Accounts
for 1868-69 and 1869-70, as referred to in
my letter No. 178 of the 7th July, is also
herewith forwarded with 6 enclosures
and will I trust on the whole be con-
sidered satisfactory.

The money apparently embezzled
by the Bill Collector Moonsawmey as

reported by the Auditors will be recovered
from his surety, and otherwise, and
himself will be criminally prosecuted,
but at present he is supposed to have
taken refuge in French Territory.

I have the honor to be

si.

Your most obedt servt

Cuddalore.
M. Com. office }
24th August 1870 }

Charles Reade
President

To the 1870 Deptt.

From the President of the
Municipal Commission
Cuddalore.

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

No. 218.

Dated 24th August 1870.
Recd. 15 Oct. 70.

No. 1756

Enclosures. 11.

Submitting Annual
Report and Statements
of Receipts & Disbursements
for the year 1869-70.
together with Auditor's
Report.

Public Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

From the
President of the Municipal Commission
Cuddalore dated 24th
August 1870 No. 218.

Under reference to the letter of the 3rd inst.

The 11th Oct. 1870
In reply to No. 1756 Cont. re.
order to deliver the previous
report of the Municipal
Commission for the year
1869-70. The result
of the investigation of the
Accounts should be reported
with the letter of the 24th
August No. 218, the President
submits his own report
for 1869-70 together with a
report by the Auditors
which embraces the tran-
sactions of 1868-69 and
1869-70. The Accounts of
the two years will be

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now he reviewed

2. The receipts in 1868-69 are exhibited in the marginal abstract. The inclusion of Warrant fees under License was incorrect and the items shown in the margin under other receipts should not be included among those with reference to which Govt must contribute. The fines on Municipal servants should be set off against the cost of the establishment. The gross income was Rs 35,842-14-6. With regard to the recoveries made up of Rs 345-12-9 repaid by the Superintendent of Police, Rs 23-5-4 paid by Mr Rice and Pipers 47-13-8 by Dr Bolderbeck the Govt claims that in the Statement B appended to

<u>Govt</u>	
Rates on houses and lands	5,11-13-2
do do	242-9-7
	3,854-6-9
Schools	10,990-10-1
Post on Carriage	51-1-11
Registration of Cattle	914-10-1
License fees	109-1-1
Fines &c	171-7-7
	15,912-2-6
State Contribution	5,431-11-1
<u>Revenue</u>	
Rates on houses & lands	3,395-13-5
Rates on Cattle	77-1-1
State Contribution	5,033-14-7
	5,147-6-12
<u>Other receipts</u>	
Gratuities	166-11-6
Land fees	75-2-1
Dead Cattle	39-3-2
	783-6-5
Balance brought forward	1372-8-7
Recovery	107-1-9
	35,842-14-6

Law Works	5,257-3-1
Repairs	1,275-2-11
Conservancy	846-8-1
Police	5,125-2-11
Establishment	5,441-11-1
	29,402-7-3
Expenses other than those specified in Sec. 25	285-8-6
	29,688-1-9
Balance carried forward	4,454-12-9
	35,842-14-6

to the Auditor's report for 1869-70 the amount is entered at Rs 425-1-9 and the discrepancy is unexplained.

3. The expenditure in 1868-69 amounted to Rs 29,402-15-9, leaving a balance to be carried forward of Rs 6,438-14-9. The whole police charges were paid. The whole expenditure under Law Works and Repairs has been included in the Sec. 25 and Rs 100 the cost of land for a burial ground transferred to the former head. The State Contribution allowed in 1868-69 on the advances which were recovered in 1868-69 will be adjusted before the repairs of wells, to Dispensary and Gazette Subscription are not objects within the scope of Section 25.

In 1869-70, the receipts amounted to Rs 30,070-11-2 including the cash balance but not taking into account the toll Contractors deposit of Rs 3675 which was not part of the Municipal Fund and was not at the disposal of the Commissioners. The fines on Municipal servants are to be deducted from the outlay on establishment. The items classed in the margin under other receipts are not sums, properly speaking, raised under the Act.

The corrections to be made in the Statement of expenditure are the deduction of the expenditure of the grant from the Public Works Department from the gross outlay on Road Repairs; the transfer to purposes other than those specified.

Current	
Rates on houses & built	1476-10
do lands	1461-5
	2937-1-3
Tolls	8572-0-0
Tax on Carriages &c	3037-0-0
Registration of Carts	718-0-0
License fees	214-10-4
Fines &c	150-15-0
	15829-10-7
State Contribution	3129-10-4
Ancillary	
Rates on houses &c	2444-2-6
Tax on Carriages &c	8-8-0
State Contrib.	1832-15-0
	4065-9-8
Other receipts	
Avenues	302-9-0
Furniture	54-7-6
D. P. W. grant	248-12-0
	605-12-6
Recovery of advances	12-1-6
Balance brought forward	6438-14-9
	30070-11-2

It is observed that in the auditor's statement 8, 22, 23, are owing to Rs 14.14.14 and entered, which do not appear in the President's statement; and it is presumed that these are current, so the Expenditure was correct.

New Works	1374-3-10
Repairs	1628-13-3
Conservancy	9155-11-11
Police	7431-12-0
Establishment	3944-11-8
	23538-4-8
Purposes other than those specified in Sec. 25.	
D. P. W. grant	248-12-0
Dispensary &c	319-12-0
	568-8-0
Advance recoverable	26-12-7
	24130-9-3
Balance Carried forward	5940-1-11
	30070-11-2

specified in Section 25, of the donation to the Dispensary and subscription to the Gazette, and from that head, of Purposes 9-0-0 the cost of defending a civil suit. The matter is not adverted to in the report, but the Auditors mention that the suit was against Municipal servants and it is therefore presumed that the expenses was incidental to the management. The remaining sum entered under Section 29, being the cost of removing noxious vegetation from private premises is recoverable under the provisions of the Act. The Commissioners paid on account of the Police force Rs 5931-12-0 besides Rs 1500 for police huts. These fourths of the actual cost Rs 6422-2-10 are Rs 6466-10-2 and

and the difference Rs 534-12-2
has, it is said, since been
paid. The total expenditure
amounted to Rs 24,130-9-3
leaving a balance of
Rs 5,940-1-11 belonging
to the Municipal Fund, to
be carried forward.

6. The State Contribu-

tion impliedly sanctioned
in G.O. 31st August 1868-1869,
for the year 1867-68, was Rs
7,796-13-11, and the balance
due to the Commissioners
was Rs 3,796-13-11, ~~which~~ they
however, ~~drawn~~ arrears in
1868-69 Rs 5,033-14-7. The
Contributions for 1868-69 and
1869-70 are, as will be seen
from the above abstracts
limited by the current receipts
in those years to Rs 6,314-0-10
and Rs 5,246-8-10 respec-
tively. The proper sum
to be drawn within the
years was therefore Rs 15,387-7-7.

The

5 5931.12.0
1977.4.0

4 5033.14.7
533.0.0
1632.15.0
3129.10.4
1977.4.0
17404.11.11
15387.7.7
2017.4.4
104.4.5
2121.8.9

3796.13.11
6314.0.10
5246.8.10
15387.7.7

23 10
The sum actually drawn (in-
cluding Police charges amount-
ing to Rupees 1977-4-0, re-
mitted) is Rs 17,404-11-11 as
in excess Rs 2,017-4-4. Adding
Rs 104-4-5, the contribution
wrongly drawn upon advances
in 1867-68, the sum to be
repaid by the Commis-
sioners is Rs 2,121-8-9.

7 The short collections of
house and land rates, of which,
respectively, two-thirds and
one-third remained outstand-
ing at the close of the year,
is reported to have been due
to the suspension of collec-
tions during the investiga-
tion regarding the defaulca-
tions in the accounts. The
very excellent report of the
Auditors for 1869-70 shows
briefly and at the same
time clearly, how the sum
-supplements, which are
however trifling in amount.

more

74 57
were affected by the Billo,
Collectors.

8. The difficulties which
have been experienced in
Caddalore appear due to un-
necessarily complicated ac-
counts, and the remedy pro-
posed and adopted is further
complication by the creation
of a further set of books called
Bill of Sale books. What with
registers, bills, bill of sale books,
thoroff's accounts, and bill
remittance books, it is scarcely
to be wondered at that op-
portunistic fraud should
be afforded. The bill of sale
and remittance books, and
the thoroff may be entirely
dispensed with under the
system described below, which
the Govt suggest should be
adopted by the Commissioners.

9. The bills should be
prepared with foil and coun-
terfoil stamped, half on
each

each, with the Municipal
seal. They should be stitched
together in books containing
each about 100, and the bills
should be numbered consec-
-tively, corresponding to the
numbers assigned to the ap-
-peals in the registers.
The registers, besides the usual
columns for a defendant, name
of person liable, amount fixed
on appeal, if any, should
contain columns for entering
the date of presentation of
bill, date of service of notice,
date of issue of warrant,
amount realized, date of credit
in the day or cash book, and
signature of the manager or
responsible assistant in the
Office. The bill collectors, on
receiving money from the rate-
-payers, will detach and receipt
the foil bill, and note payment
on the counterfoil. When a
bill is presented for
paid.

said, he will note the pre-
 sentations on the counterfoils.
 The Accountant will daily
 examine the bill books in the
 possession of the Collectors,
 and when payment has been
 made, will note the credit in
 the appropriate column of
 the register, and initial with
 date or otherwise cancel, the
 counterfoils. Remittance mem-
 oranda, counterfoils of
 which would be retained in
 the municipal office, contain-
 ing the numbers and total
 amount of the paid bills
 put in daily by each bill
 collector, will be sent to the
 treasury, where the cash will
 be paid in; and the ^{municipal} shroff and
 his account ^{there} disposed of.
 The totals of the remittance
 memoranda will be entered
 in the Municipal day book.
 When bills are returned as
 presented, the fact will be
 noted in the ^{present} register.

The system proposed any mistakes
 in totaling the remittance mem-
 oranda would be at once
 detected; and after this prepa-
 ration by the municipal they
 could be checked by the bill col-

to their own interests, & by the
 treasury people.
 (who should be on a fixed
 salary, and not paid by
 district fees).
 In 1866-7, the Municipal
 Council was organized, and
 a warrant issued. In 1868-9, we
 had bills on a fixed salary, &
 only from 20 to 30 districts were
 found necessary, though the towns
 were put in with greater promptitude.
 H.S.S.

25
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 register is after the bills
 present steps taken the
 a different officer as a clerk
 with the bill collector's returns
 regarding presentation of bills
 When money is paid into the
 office, and not through the
 bill collector, a separate
 form of receipt must be given
 by the manager, and the paid
 bills in possession of the bill
 collector cancelled on the
 following day.

The advantages of this
 plan of collection above described
 is, in some respects, an improvement
 on that introduced by me in 1868-9, which worked admirably
 in Brinsford afterwards introduced
 at Mangalore & Masulipatam
 to make the registers themselves what
 are called in Madras "check registers"
 with some of clerical work.
 The advantages of this
 system are, the saving of
 clerical work; the particulars
 of the assessments being
 written out only twice, viz.
 in the registers and bills
 themselves; the facility with
 which the accounts can be
 audited, and demands collected
 and balance statements
 prepared; the restriction of
 the bill collector's opportunities
 for fraud; the
 municipal

...and the...
...being made
...upon them to a great
...the... of
...by receiving
...the receipt
...and the...
...in the office...

...in of a check on the
...of carcase process,

...the exception of
the collection of taxes, the
operations of the...
Municipality appear well
conducted. The conservancy,
as described, is as effective
as in most towns, but the
latrine accommodations must
be quite insufficient. The
parks are kept in good order
the... are
adequate to the wants of the town
generally, but in the...
...review have been
...by having...
to... on...
...The... is no doubt
...large and, but the...
observe that the...

...had a large unemployed balance
during the whole of the period
referred to, and that the
...on police but
...Rs 1500 in the two
...the Government it was
...learn from the re-
port that the operations of
the... are ap-
propriate to the...

- To
- The President of the
 - Municipal Council, Calcutta
 - Deputy Commissioner
 - Commissioner of Police
 - Inspector of Police
 - Board of Revenue
 - Public Works Commission

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