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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.

682

~~Press~~

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Dated

31-5-

1870.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
31st May 1870.*

Read the following papers:—

No. 138. From C. W. READE, Esq., President of the Municipal Commission, Cuddalore, to the Acting Chief Secretary to Government, Fort Saint George, dated Cuddalore, 14th February 1870, No. 37.

I have the honour to submit to Government copy of a report received from Mr. Roberts, appointed under date 16th June last as President of a Committee for investigating the accounts of the Cuddalore Municipality.

2. It is not, perhaps, my province to notice the extraordinary delay in the submission of this report, but there can be no doubt everything might have been done within a couple of months at the longest period, had the work been entrusted to some really efficient and competent accountant, and had the officers to whom the task was committed been able to give their undivided attention to it.

3. I do not propose to follow Mr. Roberts in all his remarks or comments; but I have thought it as well to submit some of my own in juxtaposition for easy reference and comparison, and I will here mainly confine myself to an examination of the account statement submitted with Mr. Roberts' letter, and which, I conceive, calls for detailed notice at my hands, if only in explanation of a document which, I fear, may seem rather unintelligible. I say this, because at first it certainly somewhat perplexed and mystified me, and even now I do not entirely comprehend its drift, and only by a close analysis can this account be properly understood by any one, much less by those unacquainted with the operations of the Municipality.

4. The object of the investigation ordered by Government, as I understood, was to discover whether there were any, and what, defalcations or deficiency in the Municipal Funds, and whether such defalcations or deficiencies, if found, were attributable to fraud, or to any other cause. That there were deficiencies, and that they were the result of fraud, was broadly stated by the late Sub-Committee, and the truth or otherwise of the assertion was for solution by Mr. Roberts' Committee. Now, with this object in view, the first step, I submit, was to obtain a clear statement of the Municipal demands against the public for each successive year during which the institution had existed; then the receipts from that public during the same period; and finally to strike the balance or difference and to account for the same, for in this balance, I conceive, fraud, if any, must have been committed; and it is only the balance or deficiency of receipts below demand that has to be accounted for, or explained away. This appears to me the obvious and only really business-like mode of procedure. Now, it will be seen by column 7 of the statement submitted by Mr. Roberts what the demand for the first half-year was, and what for the succeeding two years up to the close of the past official year; and on turning next to column 22 we have the collections as credited in the shroff's chittah and English cash chitta for the same three periods. Thus, then, we have very distinctly what the demand has been since the Municipality commenced; what the payments or receipts have been to meet that demand; and the difference or balance to be accounted for is given in column 25, including what Mr. Roberts

Demand as per Column 7.	Collections as per Column 23.	Difference made out in the Totals of the Bill-Collectors' Books, as per Column 24.	Grand total of Balance to be accounted for, as per Column 25.
For half-year of 1866-67.			
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2,767 8 7	2,710 5 11	12 14 3	70 0 11
5,426 1 3	5,339 6 8	24 4 0	110 14 7
5,452 14 9	5,217 15 7	152 0 0	396 15 2
13,656 8 7	13,267 12 2	189 2 3	577 14 8

designates as the increase of deficiency discovered by himself. The demand, receipts, and balance for each of the periods embraced in the statement stand then as given in the margin, taken from Mr. Roberts' statement, and the total balance or difference to be accounted for according to this is Rupees 577-14-8, or a fraction above four per cent. on the demand, and about five per cent. on the actual collections. If this balance or difference was real, and could not be satisfactorily cleared up or accounted for, I fully agree that it would be a serious defalcation, and that it would reflect gravely on the Municipal management; but I think it can be shown that it is nothing of the kind, and that within a very few rupees this entire difference or balance will disappear. Mr. Roberts' whole report seems to me only explicable on the belief that he has not understood the accounts, and that he has arrived at his conclusions on inspection of wrong books, and has, in fact, not properly conducted his inquiry; otherwise he scarcely could have fallen into such grave mistakes, unless he had been carried away by prejudice, which, on reading his report, certainly marks all he writes on the subject.

5. I am necessarily not uninterested in the question, because, although taking no credit to myself for any particular oversight of the accounts, I am responsible for the agency employed; and as, from time to time, I have inspected the accounts, and these have every month been laid before the meeting of the Commissioners and been signed as correct by the member who presided, it seems to me strange that such fraudulent defalcation or deficiency, as implied by Mr. Roberts, could have taken place without detection; and I am prepared to prove the incorrectness of Mr. Roberts' conclusions and assumed facts, and it is to be regretted that his own ignorance of accounts, and the withdrawal of his co-members of the Committee, left him entirely in the hands of a number of inexperienced employes who, as he states, and as I believe, were neither competent nor trustworthy, though all were of his own selection. A very little labour, properly and intelligently directed, would have satisfied him that the supposed deficiency had no real existence, and that the greater portion of it was readily accounted for; and I now proceed, from the Municipal accounts themselves, to show this in the same statement which I have had separately prepared, and the figures and facts can be verified by an inspection of the ledgers and books of the office, all of which have received my careful examination.

6. I desire to draw attention to the enclosed statement,* which, in a clear and

* M.

concise form, gives the entire accounts of the Municipality in connexion with house-rates, of which alone the present report professedly treats. The figures are all taken from the accounts as they stand in the Municipal books, and so far, as will be seen, they correspond with the figures in the like headings given in Mr. Roberts' statement, and of their correctness, therefore, no question will arise. The balance thus exhibited is Rupees 388-12-5

as entered in column 23 of Mr. Roberts' statements, the difference of Rupees 189-2-3, which is added by Mr. Roberts to this balance, is altogether inexplicable so far as the public accounts show, and therefore it is clearly not to be brought into our accounts, as it forms no part of the Municipal receipts. I propose presently to give my own supposition as to how this difference has been obtained by Mr. Roberts, as we have alone to deal with the Municipal accounts themselves, and not with any extraneous sums or collections which find no place either on the credit or debit side of the Municipal books.

7. The sum to be accounted for, then, is Rupees 388-12-5, and in the above Statement M., the various heads under which this balance is explained away are clearly given, and the statements appended to this letter, and respectively marked E., F., G., H., and I., represent the detailed particulars of these several items in support of this account, and the total balance left after deducting them is only Rupees 51-10-10.

8. The accounts and vouchers from which these statements have been framed have all been verified; and had Mr. Roberts and those employed under him understood the accounts, or properly examined them as I have done with competent aid, the same result must have followed; and I can only explain the very mystifying and vague nature of Mr. Roberts' report of the statements accompanying it by supposing that his inquiry was misdirected, and that he has thus failed to have before him the proper books, ledgers, accounts, &c.

9. I will now endeavour to explain what, in my belief, has led to the introduction of columns 10 and 24 of Mr. Roberts' statement. It arises, I conceive, by his examination, irrespective of the Municipal accounts, of what are known as the Remittance books of the bill-collectors, in which all payments are entered in detail with the shroff's receipt of such payments agreeably to the totals appearing in the said books; but the totals being in some instances wrong, the payments into the Municipal office do not correspond with the actual receipts by the bill-collectors, as per their books—*e. g.*, a bill-collector makes a

Bill No.	Amount.
Rs. A. P.	
75	2 1 6
68	1 2 3
46	0 12 6
126	0 8 0
250	0 4 6
Total...	4 8 0
Correct amount...	4 12 9

payment into the office and his entries in his book, we will assume, are as given in the margin. The shroff notes at foot that he has received into the office Rupees 4-8-0, and the same is duly credited in the cash account of the Municipality. But on now adding the several items it

is found that, instead of the total given, it should have been Rupees 4-12-9, or Annas 4 and Pies 9 more than was paid in, or brought to, account; but whatever the difference by the wrong totals entered in the bills by the bill-collectors during the period of the Municipality's existence, they should undoubtedly have been detected, although in no way affecting the Municipal accounts.

10. In the abstract appended to paragraph 8, Mr. Roberts make out a balance of Rupees 151-10-10 to be accounted for by the bill-collector Moonesawmy, and Rupees 38-7-9 by Singaraveloo Pillay, making a total of Rupees 190-2-7. This

31st May 1870.

sum relates to the first division, but the balance of bills to be accounted for in this

• Vide Column 23 for 1867-68 and 1868-69.

division is stated in Mr. Roberts' appendix

A.* to be only Rupees 82-1-0; consequently

the difference between these two sums must clearly have been collected and duly credited in the Municipal books, otherwise the balance in these books could not have been reduced, as shown by Mr. Roberts, to Rupees 82-1-0. Possibly Mr. Roberts did not find the entries, or the books containing them were not before him, and therefore it is that he has added this difference to the real balance outstanding. It is evident, then, that this is altogether incorrect, since whatever result may be arrived at from the bill-collectors' books, that result cannot for a moment be allowed to call into question the correctness of the Municipal books, inasmuch as the balance there shown is arrived at by deducting the actual collections or receipts shown in the shroff's chittah from the actual demand shown in the register. The bill-collectors' books are no authentic record of transactions in the Municipal books. They are only valuable to the bill-collectors themselves as containing the shroff's acquittance to them of monies paid by them into the Municipal office. Thus it will at once be seen how incorrect Mr. Roberts is in his conclusions, and how unsafe the data on which they are based, and so it will be found in respect to every other branch of the accounts which has come under his notice.

11. I submit an explanation received from Mr. Keess on those parts of the report affecting himself, and I do so without comment beyond the remark that it is the first time I have heard that Mr. Keess was backward in affording information, and certainly his interest was clearly all the other way.

12. I have in the foregoing restricted myself to the particular department of house-rates and bills to which Mr. Roberts' report is professedly exclusively devoted; but as Mr. Roberts has ventured to throw out suspicion of the accuracy of the Treasury accounts in so offensive, and, as appears to me, unjustifiable a manner, it has been my imperative duty closely to examine my Treasury accounts kept with the Municipal office, and as well separately those of the Municipality; and I submit statements made out from both marked from A. to D., and the statements A. and B. will show at a glance every month's payment into, and from, the Treasury in account with the Municipality since its institution up to the close of the past calendar year 1869, and as well up to the close of the past official year ending with 30th April 1869, which is the last date up to which the Municipal accounts are brought; and Government will observe that I have noted this in the statement, and a comparison of these with the Statements C. and D., prepared at the same time in the Municipal office, will satisfy Government that not one pie difference exists between these accounts for any of the three periods which they embrace, nor, unless under some combined conspiracy, could there, by any possibility, be any difference. The apparent difference here and there noticeable in the amount of monthly remittance to the Treasury from the Municipal office is satisfactorily explained and accounted for in the appropriate column.

13. I may add that I have looked into all the books and accounts both of the Treasury and the Municipal office, and am, therefore, able to verify the perfect accuracy of these accounts and cash transactions between the two departments, and

31st May 1870.

I can only regret that this inquiry has been committed to hands apparently so ill-fitted for the task; and I say this advisedly, because I regard all the vague yet suspicious hints and suggestions so boldly yet unauthorizedly put forth by Mr. Roberts as wholly unfounded; and I again unhesitatingly reiterate my originally-expressed opinion that, if the Municipal accounts be thoroughly sifted by a really competent accountant or accountants, they will be found, on the whole, to have been well kept and singularly correct, considering the very great difficulties we had to contend with on first starting, when there was no one but Mr. Keess and myself on whom really devolved everything, and when also the establishment employed was totally inadequate to the labours imposed on it, and for the first half-year we were without a shroff or even accountant, so little had we apprehended the complex and onerous character of the work before us; and all the mistakes or errors which mark the career of the Municipality will be found mainly in the first half-year of its existence when we were groping in the dark and against difficulties of which at the outset, as just stated, we had a very imperfect conception.

14. Mr. Roberts in paragraph 29 says: "The present investigation has only extended to house-rates, and as frauds have occurred in these, I cannot think in other matters, though the accounts appear better kept, that there has been perfect honesty maintained. For instance, land-rates, cart-rates, tolls, trade-tax, warrant fees, and miscellaneous receipts have yet to be reported on."

15. This seems a dangerous and very premature assertion from an officer appointed as an inquisitor into facts before he had even commenced his inquiry, and after the present exhibition, as contained in his report now submitted, it seems hopeless to expect anything satisfactory from Mr. Roberts' labours. I submit, with all deference, that his present report shows that he was unequal to the duty deputed to him; and I trust Government may be moved to select some really able and qualified officer for what remains to be done, if not to investigate *de novo* and *ab initio* the whole and every department of the Municipal accounts. Nothing short of this will be accepted either by those immediately concerned, or by the public at large, in solution of the matter, and the expense thereby incurred must, of course, fall on the Municipal funds.

16. I scarcely trust myself to say all I might, and am inclined, lest I trespass on the proper bounds of official delicacy; but for myself I certainly protest against Mr. Roberts' continuing to carry on a work for which he seems to me to be so unsuited. There are few persons untried as accountants and unacquainted with the elaborate and intricate transactions and accounts such as those of a Municipality who could be expected to master them properly, still less to unravel them from any confusion into which they might have fallen, and therefore it is no disparagement to express my conviction that Mr. Roberts and those he has employed have shown themselves incompetent for the task, and thus their labour has been vain, the money they have expended has been vain, and the further result of their researches will also be vain; so that, if the investigation is to be further pursued, I earnestly hope Government will commit its conduct into approved and qualified hands, when without any hesitation I repeat what I have already stated in my letter, No. 518, of the 22nd May last, recorded in Government Proceedings, Public Department, of the

16th June 1869, No. 813, that "I am quite satisfied that any irregularities into which the office may have fallen are very easy of remedy, and will not be found any thing very serious, and in the matter of the accounts my belief is that, while on strict inquiry a trifling deficit of a few rupees may possibly be found unaccounted for in one department only of taxation, viz., in that of the rates and taxes on houses, the fault will be due rather to the imperfect system of checks on the bill-collectors, than to any intentional wrongdoing or neglect on the part of any servant of the office; and though it may be that a want of strict supervision on Mr. Keess' part has given rise to these irregularities, it is my conviction that they will prove to be nothing more; unless, as just observed, some of the bill-collectors may have misappropriated a few rupees here and there under the opening to do so afforded them by the inadequacy of the existing checks; but beyond a few trifling instances of such malversation by these petty servants, I am very satisfied that nothing in the shape of fraud or fraudulent intention has been practised; and that the utmost culpability chargeable against Mr. Keess and the office servants is that, through over-confidence there has not been that close supervision and control which undoubtedly ought to have been exercised."

17. The statements accompanying this letter amply attest the correctness of the foregoing remarks recorded by me before the inquiry commenced, and I wrote it in the face of the bold and foregone conclusions at which the Municipal Sub-Committee had so hastily arrived, and I was able to do so because I knew more of the real working of the Municipality, possibly, than any one else; and with all the imperfections attending our system of accounts, I was assured that, by no possibility, could the state of things be as was so broadly hinted; and it is matter of deep regret with me that some one or more experienced and competent officials were not deputed at once to the task of working out the results whose entire time might have been devoted to the task, when the whole affair might readily have been completed and reported on in a few weeks. My sole aim and desire has been to fathom the truth, and this lies far more at the surface than it suits the convenience of some to think or to wish for; and of course as no one, Government included, are likely to be satisfied with my dictum, and with the results as now carefully worked out by myself after much labour and trouble, I think I may claim, as a matter of justice, not only to myself personally, but to all those whose proceedings or conduct have been called in question, that, if the investigation is to be further prosecuted, it should be committed to hands of whose capacity for the duty no one can doubt.

18. Apart from the house-rates now, the sole subject of Mr. Roberts' vague and unsatisfactory report, there is no other account department of the Municipal office wherein one anna will be found missing or misappropriated, or in which, with possibly slight exceptional mistakes arising from original defects of system and arrangement, the entire accounts will be pronounced otherwise than in perfect order and perfectly accurate; and so far as relates to the general transactions "Cash and Account" between the Municipal office and the Government treasury, I think this has been conclusively shown by the statements.

19. I desire, in conclusion, to add that I am prepared, with full explanation, in refutation of the many serious accusations and insinuations of fraud put forth in

various paragraphs of Mr. Roberts' report, relating to details wherein the correctness of the Municipal accounts in the matter especially of house-rates are called in question, as well as the conduct of the servants of the Municipality, and I only request that such parts of Mr. Roberts' report may not be accepted as a correct representation of facts, since, on close inquiry, it will be found far otherwise; but I have refrained from sending this detailed explanation, being in doubt whether, until called upon, it was my province to do more than deal generally with what Mr. Roberts has written affecting Municipal management. The only material exception I have observed is in regard to paragraph 50 on which it appeared to me an obvious duty immediately to afford the fullest explanation, since Mr. Roberts has ventured to suggest fraudulent collusion on the part of my treasury. Should Government desire it I can at once submit the explanatory remarks I have prepared on all other points treated of in the report.

No. 139. From C. W. READE, Esq., President of the Municipal Commission, Cuddalore, to the Acting Chief Secretary to Government, Fort Saint George, dated Cuddalore, 22nd February 1870, No. 38.

In continuation of my letter, dated 14th instant, No. 37, I have the honour to forward to Government the accompanying copy of a communication addressed to me by the late Municipal Sub-Committee, together with copy of my reply which the Committee request may also be sent.

2. It seemed to me that some remarks and comments on Mr. Roberts' report and statement (Appendix A.) were called for, if only to render these papers a little intelligible, and it was clearly an imperative duty that I should closely examine all the transactions between the Government treasury and the Municipal office from the very commencement of the latter institution, in order to place beyond doubt whether, as so unmistakeably hinted by Mr. Roberts, there had been anything wrong or collusive between the two departments. I did not myself, for one moment, believe anything of the kind; still it would have been a strange indifference on my part, with such bold insinuations before me, to have taken no steps to undeceive Government as to their correctness.

3. I also felt it to be my duty, after obtaining the books, &c., which Mr. Roberts had retained, to closely scrutinize the Municipal accounts in the particular department to which his report was more immediately restricted, in view to satisfy myself as to the correctness or otherwise of the conclusions and statements arrived at by Mr. Roberts, and though I have doubted whether it was my province to submit any anticipatory explanation on the various imputations of fraud and dishonesty put forth by Mr. Roberts; yet, as the responsible Head of the Municipality, I necessarily desired to ascertain if things were as represented, and to acquaint myself with the truth as far as it was possible; and, as already mentioned in my report, I am now prepared with the fullest explanation on almost every point where the Municipal accounts are attacked, and, if called for by Government, this explanation can at once be submitted, and will, I think, prove satisfactory.

4. As to Mr. Keess I consider it due to him, in the position he stands in the matter, that he should have the opportunity of explaining his conduct which is

subject of complaint by Mr. Roberts, since Government were not likely to condemn Mr. Keess without first seeking such explanation.

5. The reason I have withheld Mr. Roberts' report from the Commissioners until my own was drawn up, was, simply, because I thought it inexpedient beforehand to canvass opinions, or invite discussion, until my own part was done, and its circulation was the less necessary as the report of Mr. Roberts was little more than an echo of the views which had been expressed by the Municipal Sub-Committee itself. I may add that the fact of the report

* 1st Feb. 1870.

† Dated 15th, and received by me on 17th Feb.

having reached me was informed to the bi-monthly* meeting two weeks before the Committee addressed to me the original† of the enclosed, and I stated, at the same time, that both Mr. Roberts' and my own report would, in due course, be placed on the Municipal records, so that if the Committee had any objections to the course I was adopting, they might have represented them earlier and before I had actually written my report. Of course copies of both reports and statements will now be at the disposal of the Commissioners in the Municipal office, and I have never withheld any papers connected with the Municipality, nor have I ever corresponded on Municipal matters without placing such correspondence on the records; but I claim the right, as in this instance, of exercising a discretion as to when papers should be placed before the Commissioners; and since the Government, unsolicited by me, were pleased to order that the report of Mr. Roberts should be submitted through the President, I presume it was intended that I should notice the report, and until I had done this, I conceive that I was in no way called upon to put it in circulation.

From the Chairman of the Sub-Committee, to the President of the Municipal Commission, Cuddalore, dated Cuddalore, 15th February 1870.

I am desired by the Sub-Committee to protest against the determination expressed by you, at this day's meeting, of not allowing the Municipal Commissioners access to Mr. Roberts' report until you had forwarded it, together with your remarks on the same, to Government. I would point out that it is the feeling of the Sub-Committee that Government appointed Mr. Roberts to investigate into the matter, as he was unconnected with the Municipality, and could give an impartial verdict between what I may call yourself and the great body of the Commissioners.

2. The Sub-Committee, therefore, hold that Mr. Roberts' report should go up without any comment, or, if that is considered by you impossible, by comments from both parties to the dispute. You are committed strongly to one opinion, and we cannot think it equitable that you, and you alone, should be allowed to comment on the arbitrator's judgment.

3. The Sub-Committee were also greatly surprised to learn that you had communicated the report to Mr. Keess, and called on him for certain explanations, and hold that, by so doing, you constituted yourself judge and counsel in a case in which you were one of the principals.

4. The Sub-Committee, in common with the other Commissioners too, cannot concede that your position as President in any way empowers you to withhold papers connected with the Municipality, or to correspond on matters connected with it unknown to them, and of which correspondence no copies are to be found in the Municipal records.

5. The Sub-Committee would point out that, as every one is more or less an interested party in the case, the fairest way is that the report be sent direct to Government without comment, giving the Government credit for sufficient knowledge and ability to refer the matter, back for

further inquiry, or to call for any further particulars that may be requisite to thoroughly understand the case, without the further elucidation that can come from the pens of interested parties.

6. Should you still decline to comply with the request made, I have the honour to desire that you will at least forward this protest, and a copy of your reply to it, with your letter to Government handing the report of Mr. Roberts.

From the President of the Municipal Commission, Cuddalore, to the Chairman of the late Sub-Committee on Municipal Accounts, dated Cuddalore, 17th February 1870.

I have the honour to acknowledge the receipt, on this date, of your letter of 15th instant. It shall be submitted to Government as requested.

No. 140. ORDER THEREON, 31st May 1870, No. 682.

It was decided at a meeting of the Cuddalore Municipality, on the 4th May 1869, to appoint a Sub-Committee to inquire into the Municipal accounts, these being generally considered by the members to be in an unsatisfactory state. The Sub-Committee thus appointed sat for four days, and sent in a report to the President, which the latter, by their desire, forwarded for the perusal of Government.

2. It appeared from the Sub-Committee's report that it was the opinion of that body, after inquiring into the accounts and examining the office subordinates, that a number of petty defalcations had been going on for some time in the bill-collecting department. Their description of the state of the accounts, especially as regards the checks on bill-collectors, was most unsatisfactory. Although they could not point out any particular individual as guilty, they were convinced that fraud had been committed, and attributed the success of this fraud to the culpable neglect, in matters of accounts, of the Managing Commissioner and the Head Clerk. They added that they had evidence to show that the Managing Commissioner, who is a member of the Commission receiving a salary from it as Executive Manager, had, on more than one occasion, been cognizant of these frauds, and had himself screened them deliberately from the Commissioners.

3. In G. O. of 16th June 1869, No. 813, the Government considered it necessary that a second Sub-Committee should be formed to consist of three members, one of whom should be chosen by, and should represent, the Government. The Government considered it advisable that the inquiry should extend over the accounts of two years, with a view to ascertaining the amount of monies, if any, which had been embezzled, and with a view to fixing the guilt, if any, upon some one or more individuals. Suggestions were also to be made by the Committee as to the introduction of a better method of keeping accounts for the future. A competent accountant with such additional clerks as might be necessary were to be entertained, and paid from Municipal Funds, for the purposes of the inquiry.

4. The Sub-Committee, with Mr. Roberts, Sub-Collector of the district, as President on behalf of Government, commenced to sit on the 9th August 1869. Mr. Roberts has submitted a preliminary report, dated 24th January 1870, of great length, which is accompanied by a comment by Mr. Reade, the President of the Cuddalore Municipality. The Government willingly acknowledge the great labour which has been bestowed by Mr. Roberts on the inquiry entrusted to him, but they

regret that the result does not enable them to determine the exact amount of fraud practised by the subordinates in the Municipal office at Cuddalore, or to attach, with a certainty which would justify action, the guilt of these frauds on particular individuals.

5. The Government disapprove of the spirit of Mr. Reade's comments on Mr. Roberts' report. His remarks appear to the Government unfair to Mr. Roberts, and to ignore the fact that the difficulties encountered by that officer, in pursuing his investigation, were chiefly due to the laxity of supervision over the subordinates employed by the Municipal Commission, and to an incorrect system of accounting, for which Mr. Reade, as President of the Municipal Commission, is himself partly responsible.

6. With reference to Mr. Keess, who was formerly a Commissioner and Manager, the Government observe that there is no evidence of guilty complicity on his part in the frauds which occurred. His management appears to have been exceedingly defective; his subordinates were inefficiently controlled; the system of collecting the house-rate was specially defective; and the errors and confusion which arose afforded facilities for irregularity and dishonesty which Mr. Keess failed to prevent.

7. Under these circumstances the Government withdraw their objection to the acceptance by the President of Mr. Keess' resignation.

8. The Government do not consider that there will be any advantage in further prosecuting inquiry into the past administration of the Cuddalore Municipality. Without any local special difficulties the manner of assessing the house-rates was very complicated, the accounts connected with this tax seem to have been ill-kept, and the supervision exercised over the collectors of the house-rates appears to have been extremely defective.

9. The Government trust that the recent inquiry will have the effect of stimulating the Cuddalore Municipality to remedy these defects. The Government think that the President may, with much advantage, place himself in communication with the Presidents of the Municipalities of Tanjore and Trichinopoly, with a view of adopting a more simple method of assessing the house-rates in the town of Cuddalore, and of adopting the method of checking the collection of the rates and of keeping the Municipal accounts which has been found practically useful in Tanjore and Trichinopoly.

10. The Government are further of opinion that the Cuddalore Municipality should take into their consideration the necessity of a reform of the *personnel* of the Municipal establishment.

11. Mr. Reade will take the necessary steps for securing a careful audit of the Municipal accounts of the years 1868-69 and 1869-70, reporting at once the names of the auditors selected for this duty.

12. Mr. Roberts' report will be returned to the President of the Commission, to whom it is addressed.

R. S. ELLIS,
Chief Secretary.

Exd. J. Wright.

Merino showing the Receipts from different sources and the Remittance made to the Treasury from time to time. up to April 30th 1869.

1866			1867			1868			1869		
November			December			January			February		
To Cash Receipts from different sources —			To Cash Remitted to the Treasury —								
3865 9			2736 56								
December	1866	1250 7 6	December	1867	1520 10 6	January	1868	1197 11 "	February	1869	772 " 6
January	1867	1025 4 6	January	1868	1197 11 "	February	1869	772 " 6	March	1870	3210 " 6
February	1867	2211 15 "	February	1868	772 " 6	March	1869	3210 " 6	April	1870	3471 9 6
March	1867	2112 15 "	March	1868	3210 " 6	April	1869	3471 9 6	May	1870	2174 7 6
April	1867	3210 15 6	April	1868	2174 7 6	May	1869	2174 7 6	June	1870	2973 " 6
May	1867	2774 6 "	May	1868	2973 " 6	June	1869	2973 " 6	July	1870	2302 13 4
June	1867	2320 2 "	June	1868	2302 13 4	July	1869	2302 13 4	August	1870	1784 1 9
July	1867	2329 2 8	July	1868	1784 1 9	August	1869	1784 1 9	September	1870	1468 " 2
August	1867	1646 1 9	August	1868	1468 " 2	September	1869	1468 " 2	October	1870	1995 " 1
September	1867	1579 9 5	September	1868	1995 " 1	October	1869	1995 " 1	November	1870	6945 14 3
October	1867	1870 11 1	October	1868	6945 14 3	November	1869	6945 14 3	December	1870	1452 14 8
November	1867	7240 4 9	November	1868	1452 14 8	December	1869	1452 14 8	January	1871	3123 9 2
December	1867	1912 "	December	1868	3123 9 2	January	1869	3123 9 2	February	1870	1618 7 8
January	1868	2731 9 "	January	1869	1618 7 8	February	1870	1618 7 8	March	1871	2252 7 6
February	1868	1666 10 5	February	1869	2252 7 6	March	1870	2252 7 6	April	1871	2946 1 9
March	1868	2393 8 4	March	1869	2946 1 9	April	1870	2946 1 9	May	1871	7719 1 6
April	1868	2994 2 5	April	1869	7719 1 6	May	1870	7719 1 6	June	1871	1995 7 6
May	1868	7789 15 10	May	1869	1995 7 6	June	1870	1995 7 6	July	1871	1101 " 3
June	1868	1700 13 11	June	1869	1101 " 3	July	1870	1101 " 3	August	1871	1392 9 7
July	1868	1003 8 2	July	1869	1392 9 7	August	1870	1392 9 7	September	1871	2225 11 5
August	1868	2490 1 7	August	1869	2225 11 5	September	1870	2225 11 5	October	1871	1680 15 9
September	1868	1280 14 2	September	1869	1680 15 9	October	1870	1680 15 9	November	1871	5271 4 2
October	1868	5789 4 5	October	1869	5271 4 2	November	1870	5271 4 2	December	1871	2211 15 9
November	1868	2436 6 11	November	1869	2211 15 9	December	1870	2211 15 9	January	1872	2223 1 4
December	1868	1775 1 9	December	1869	2223 1 4	January	1871	2223 1 4	February	1872	1175 11 11
January	1869	1259 2 4	January	1870	1175 11 11	February	1871	1175 11 11	March	1872	4205 7 "
February	1869	1611 2 1	February	1870	4205 7 "	March	1871	4205 7 "	April	1872	2905 6 "
March	1869	2872 14 8	March	1870	2905 6 "	April	1871	2905 6 "			
April	1869	7968 10 3	April	1870	78653 - -						

So much as is drawn from the Treasury for the purpose of the Public Works of the City of New York

By Cash in hand on 30 April 1869 574 10 3

" do retained in hand out of the 1st Government Contribution 500 - -

Balance 79727 10 3

Charles Beade
President

Boat of 1870

PUBLIC.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Caddalore.

Dated May, 31st.
Recd.
G. O., 31st May 1870, No. 682.

MAY.
Nos. 138-140.

Passing orders on the report of the Sub-Com-
mittee appointed to inquire into the Accounts of
the Caddalore Municipality.

Enclosure in a
letter from the
President of the
Caddalore Commi:
cipal Commission
to the Chief Secretary
to Government dated
14th February 1870.
No 37.

Memo showing
the Receipts from
and the money
made to the
Treasury from
time to time up
to April 30th 1869.

Pross 31st May 1870 No 138
In 186 11870

Memo showing the money drawn from the Treasury
and the expenditure for 2 1/2 years ending
30th April 1869.

1866	1867	1868	1869
Decr. Local drawn from	Decr. By Expenditure	1335 11 0	
1867 the Treasury { 1261 8	Decr. By	1982 11 6	
Janu. Lo. Dr. 1878 8	Janu. By	1572 8 2	
Feby. Lo. Dr. 2851 3 7	Feby. By	2792 11 1	
March Lo. Dr. 1887 8 6	March By	2347 5 2	
April Lo. Dr. 3874 10 10	April By	2187 14 9	
May Lo. Dr. 318	May By	1840 2 9	
June Lo. Dr. 1809 9 9	June By	2004 4 7	
July Lo. Dr. 2492	July By	1945 4	
Aug. Lo. Dr. 2114 8	Aug. By	2543 5 5	
Sept. Lo. Dr. 2309 3 4	Sept. By	2270 3 4	
Oct. Lo. Dr. 4710 12 5	Oct. By	3111 8 2	
Nov. Lo. Dr. 2783 7 5	Nov. By	2825 3 8	
Decr. Lo. Dr. 3259 13 1	Decr. By	3213 1 3	
1868 Janu. Lo. Dr. 2831 10 3	1868 Janu. By	2717 2 7	
Feby. Lo. Dr. 3045 2 10	Feby. By	3207 0 10	
March Lo. Dr. 3104	March By	2901 14 5	
April Lo. Dr. 2777 2 6	April By	2952 6 7	
May Lo. Dr. 2196 11 7	May By	2195 8	
June Lo. Dr. 3164 13 3	June By	2004 4 1	
July Lo. Dr. 495 9 11	July By	3146 7 5	
Aug. Lo. Dr. 2793 2 1	Aug. By	521 3 9	
Sept. Lo. Dr. 2524 13 0	Sept. By	2788 4 2	
Oct. Lo. Dr. 2210 13 0	Oct. By	2492 12 3	
Nov. Lo. Dr. 2554 3 7	Nov. By	2249 2	
1869 Decr. Lo. Dr. 2295 2 9	1869 Decr. By	2539 15 5	
Janu. Lo. Dr. 2641 3 4	Janu. By	2301 8 9	
Feby. Lo. Dr. 2019 5 0	Feby. By	2590 4 5	
March Lo. Dr. 3920 1 5	March By	2068 8 2	
April Lo. Dr. 72800 3 10	April By	2918 8 10	
Amount retained from the 1 st Groceries month Contribution 500		By amount refunded to the Treasury 45	
Total Rupees 73300 3 10		By Cash in hand on the 30 th April 1869 11 8 4	
Total Rupees 73300 3 10		Total Rupees 73300 3 10	

Charles Beade
President

Enclosure in a letter
from the President of
the Cuddalore Mun-
icipal Commission to
the Chief Secretary to
Government dated
14th February 1870.

N^o. 37-

Memo shewing
the money drawn
from the Treasury
and the expenditure
for 21 years &c.

List of uncollected Bills for half year 1866-67.

Bill Number	Amount	Bill Number	Amount	Bill Number	Amount	Bill Number	Amount
1 st Division				3 rd Division			
236	2 5	16	6	18	13 9	5	3 7
292	2 5 950	2	5 2445	2	1 3 403	1	3 730
284	1 3 2030	2	5 2446	1	3 403 1/2	1	4 734
303	1 3 2067	1	3 2476	2	5 1457	2	7 735
327	9 7 2082	1	3 2575	10		2	736
338	1 3 2154	3	2594	10		1	737
349	4 10 2165	2	5 2598	1	3	1	766
506	5 5 2192	1	3 2603	5		2	780
825	1 1 3 2243	7	2600	1	3	1	796
876	3 12 3 2244	10	2615	5		1	805
16	2 5 2257	1	3 2620	8	14 5 Division	810	1
994	4 10 2261	7	2621	1	3 57	10	811
1238	14 5 2269	3	7 2622	3	65	2	5 812
332	14 5 2274	6	2624	1	75	14	5 848
1345	14 5 2284	2	5 2628	6	76	4	10 857
1377	9 7 2315	7	2646	6	237	1	8 10
1608	9 2320	7	2653	1	218	4	5
1719	1 3 2330	7	2659	1	258	3	7 29
1756	8 2331	7		19	11 8	7	2 30
1803 1/2	1 2332	7		445	1	3 197	1
1809	2 5 2339	3	6	536	6	255	2
1835	7 2 2369	2	5	645	1	436	6
1838	1 3 2 2370	1	3	674	4	10 458	1
1856 1/2	4 10 2391	2		692	2	466	6
1873	8 8 2392	1	3	699	2	589	1
1876	9 2393	10		701	2	590	1
1880	9 2394	10		722	1	807	1
1883	9 2395	10		723	1	817	1
1886	9 2396	10			5	3 7	7 11 7

List of Uncollected Bills in hand for the year 1887-88.

Bill No.	Amount	Bill No.	Amount	Bill No.	Amount	
I Division		21 4 "		50 2 2		
70	1 3 2 1388	1 3 2 1877		" 2 5		Psychomunicipal Accts.
89	" 4 10 1579	2 6 5 1880		" 4 10		Half year I Division. Th. 19-11-8.
90	1 3 2 1587	1 3 2 1884		" 9 7		" 3 ^d " " 0 3 2
124	" 8 " 1657	1 8 " 1897		1 3 2		" 40 th " " 8 0 10
157	" 9 7 1799	" 4 10 1941		2 6 5		Annual I " " 82 11 11
165	" 7 2 1800	2 6 5 1963		1 8 "		Total " 90 11 7
233	" 9 7 1801	1 " " 1964		4 1 7		Appendix A
252	1 4 " 1802	1 12 " 1974		" 4 10		Half year I D. Th. 12 11 8
271	2 " " 1805	2 1 7 2326		" 9 "		" 2 ^d " " 0 2 10
272	2 8 " 1807	1 2 8 2365		" 7 "		" 4 th " " 4 10 11
311	1 6 5 1820	" 2 " 2498		" " 10		Annual I D. " 54 11 3 72 3
359	" 9 7 1821	" 14 " 2503		" " 10		Balance Th. 18 7 11
412	" 7 2 1827	" 4 10 2572		" " 10		
413	" 7 2 1844	1 3 3 2599		" 1 7		
414	" 7 2 1845	" 11 2 2601		" 8 "		
415	" 7 2 1855	" 14 5 2627		" 2 5		
524	" 8 " 1854	4 12 10 2629		" 1 7		
536	" 2 5 1858	2 6 5 2644		" " 10		
837	1 " " 1866	" 4 10		62 11 11		
887	1 8 " 1867	" 4 10				
1024	1 " " 1868	" 4 10				
10412	" 9 7 1869	" 4 10				
169	" 5 " 1870	1 " 10				
356	1 12 10 1872	" 4 10				
	21 4 "		50 2 2			

E

Enclosure in a
letter from the
President of the
Caddalore Muni-
cipal Commission
to the Chief Secretary
to Government dated
14th February 1870 No 37.

List of uncollected
Bills for half year
1866-67.

Pro. 31 May 170 L. 138
L. Pub. 206 74870

F

List of Bills prepared and given out for Collec-
tion after the release of the Bills and since
the sitting of the Sub Committee.

Regular			Amount			Number			Amount			Number			Amount		
						Brought forward			3			7			8		
641	"	2	"	665	"	2	5	690	"	2	5						
642	"	3	"	666	"	2	5	691	"	2	5						
643	"	2	"	667	"	2	5	692	"	1	"						
644	"	2	"	668	"	2	5	693	"	2	5						
645	"	2	5	669	"	4	"	694	"	2	"						
646	"	2	"	670	"	2	"	695	"	2	"						
647	"	2	"	671	"	3	"	696	"	6	"						
648	"	2	"	672	"	2	5	697	"	4	"						
649	"	2	"	673	"	2	5	699	"	2	"						
650	"	2	"	674	"	2	"	700	"	2	"						
651	"	2	"	675	"	2	"	701	"	2	5						
652	"	1	"	676	"	3	"	702	"	4	"						
653	"	1	"	677	"	2	"	703	"	4	"						
654	"	1	"	678	"	1	"	705	"	1	"						
655	"	1	"	679	"	2	"	706	"	1	"						
656	"	4	"	680	"	3	"	707	"	4	"						
656 1/2	"	4	"	681	"	4	"	708	"	1	"						
657	"	4	"	682	"	2	"	709	"	2	"						
658	"	2	"	683	"	2	"	710	"	3	"						
659	"	1	"	684	"	2	"	711	"	2	"						
660	"	4	"	685	"	3	"	712	"	2	"						
661	"	2	"	686	"	2	"	713	"	1	"						
662	"	2	5	687	"	3	"	714	"	1	"						
663	"	2	5	688	"	4	"	715	"	4	"						
664	"	2	5	689	"	4	"	716	"	4	"						
										8	9	Total		11	9	5	Careful

F

Enclosed in a letter from the President of the And. & Jalisco Municipal Commission to the Chief Secretary to Government dated 14th February 1870 No 37-

List of Bills prepared and given out for collection after the release of the Bills and since the sitting of the Sub Committee.

May 11th 1870
B. B. B.

G

23

Memo showing particulars of Collection made since April 1869, and containing details for the deposit money since brought to acct, but which had remained in the hands of the Bill Collectors in consequence of the sealing of the Books.

Bill No.	Amount	Bill No.	Amount	Bill No.	Amount
For the year 1867-69.		19 3 "		Half Year 1866-67	
3 4 & 5 Divisions	508.	1 4 "	1,405 Divisions		
228	3 " "	232	2 1 7.	1476.	" 2 "
784	" 2 "	682.	18 " "	367.	" 2 "
168.	4 2 7.	405	1 8 "	199.	" 3 "
594.	9 " "	276.	2 8 "		" 4 "
474.	" 12 "	509.	3 " "		" 11 "
466.	" 8 "	678.	4 3 2.		
467.	" 12 "	390.	6 " "		
487.	" 9 7.	391.	5 5 2.		
459.	" 4 10.				
	19 3 "		65 " 11		

Total 65 11 11

Charles Beade
President

Q

Enclosure in a letter from the President of the Cuddalore Municipal Commission to the Chief Secretary to Government dated 14th February 1870 No. 37.

Memo showing particulars of Collection made since April 1869 and containing details for the deposit money since brought to account which had remained in the hands of the Bill Collectors in consequence of the sealing of the Books.

From 31st March 1870 to 31st March 1870

H

Memo showing the Houses and their respective assessment for which Bills have not been prepared for 1866-67 and 1867-68 and 68-69 in consequence of Appeals & other Causes.

Bill	Amount	Bill	Amount	Bill	Amount	Bill	Amount
1866-67	1867-68	1868-69	26 6 10				
2 nd Division	2 nd Division	1 st Division	1722 2 8				
1393 " 1 "	1393 " 2 "	247 1 12	1723 1 4				
1410 " 1 "	1410 " 2 "	282 " 9 7	1757 " 4 10				
1161 " 4 "	1161 " 8 "	296 " 6 "	1758 " 3 2				
1163 " 6 "	1163 " 12 "	367 " 2 5	1741 3 "				
1452 " 3 "	1452 " 6 "	418 3 "	1774 1 10				
<u>" 15 "</u>	<u>1 14 "</u>	629 1 8	1773 2 "				
4 th 75 th Division	4 th 75 th Division	958 1 4	1800 2 "				
" 2 5	" 4 10	1018 1 "	1870 " 14 5				
" 2 5	" 4 10	1070 1 "	1874 6 "				
" 1 3	" 2 5	1102 1 3	2 1876 1 "				
" 1 3	" 2 5	1103 " 9 7	1890 1 8				
" 2 "	" 4 "	1112 " 9 7	1938 1 4				
2 10 7		1113 " 9 7	2004 1 4 10				
<u>3 3 11</u>	<u>1 2 6</u>	1114 " 9 7	2004 1 3 5				
		1115 " 9 7	2039 2 "				
		1347 " 9 7	2105 1 "				
		1358 1 4	2284 " 9 7				
		1413 " 7 2	2255 1 "				
		1414 " 7 2	2286 " 4 10				
		1523 " 4 10	2287 " 3 7				
		1524 " 4 10	<u>57 11 6</u>				
		1529 " 3 "					
		1530 " 3 "	2 nd Division				
		1531 " 3 "	4 " 2 5				
		1534 " 9 7	171 " 4 "				
		1617 " 9 7	173 " 5 7				
		1670 " 4 "	197 2 "				
			26 6 10				2 12 "

Bill	Bill	Bill	Bill
Chs.	Amount	Chs.	Amount
2 12 "	15 12 1	24 1 2	30 2
265	13 7 1618	8 1655	2 1692
275	18 1619	1 1656	2 1694
312 1/2	9 7 1620	2 1657	2 5 1695
320	12 1621	8 1658	2 1696
350	12 1622	5 7 1659	2 1697
415	4 1623	12 1660	4 1698
419	8 1624	1 1661	4 10 1699
427	15 2 1625	1 1662	4 10 1700
520 1/2	2 1626	12 1663	7 2 1701
848 1/2	2 1627	4 1664	1 1702
1047 1/2	8 1628	2 1665	6 1703
1124 1/2	8 1629	2 5 1666	2 1704
1125 1/2	12 1630	2 5 1667	2 1705
1150 1/2	4 1631	4 1668	2 5 1706
1301	2 1632	2 1669	2 1707
1334	2 1633	2 1670	4 10 1708
1351	2 1634	1 1671	2 5 1709
1391	6 1635	2 1672	2 5 1710
1459 1/2	2 1636	2 1673	4 10 1711
~~1477 1/2~~	~~2 1637~~	~~1 1674~~	~~2 1712~~
1606	4 10 1638	1 1675	2 1713
1602	2 5 1639	1 1676	1 1714
1603	2 5 1640	2 1677	1 1715
1604	2 5 1641	2 1678	2 5 1716
1605	4 1642	2 1679	2 5 1717
1606	2 1643	4 1680	3 1718
1607	8 1644	1 1681	2 1719
1608	2 1645	1 1682	4 1720
1609	2 5 1646	1 1683	2 5 1721
1610	2 5 1647	2 5 1684	1 1722
1611	12 1648	2 5 1685	2 1723
1612	2 1649	2 5 1686	2 5 1724
1613	2 1650	1 1687	1 1725
1614	1 1651	1 1688	1 1726
1615	2 1652	2 5 1689	1 1727
1616	2 1653	1 1690	1 1728
1617	2 5 1654	2 1691	1 1729
15 10 1	24 1 2	30 2	36 6

Bill	Bill	Bill	Bill
Chs.	Amount	Chs.	Amount
36 0	42 12 "	49 3 8	13 13 8
1730	2 1767	4 1804	2 1462
1731	2 1768	2 1805	2 5 1463
1732	2 1769	4 1806	2 1464
1733	4 7 1770	4 1807	1 1465
1734	4 10 1771	4 1808	2 1466
1735	4 1772	2 1809	2 5 1467
1736	2 5 1773	2 1810	2 1468
1737	4 1774	2 1811	4 1469
1738	2 5 1775	1 1770	2 5
1739	4 1776	2 1771	9 7
1740	2 1777	1 3 "Division 1472	6
1741	2 1778	2 5 403 2	1473
1742	2 1779	4 702 2 4	1474
1743	2 1780	2 5 933	5 2 1475
1744	2 1781	4 1111	2 5 1476
1745	2 1782	1 1245 1/2 3 12	1477
1746	4 1783	1 6 1243 1/2 1	1478
1747	2 1784	1 6 1142	10 1479
1748	2 1785	1 6 1143	2 5 1480
1749	1 1786	2 5 1144	10 1481
1750	2 5 1787	2 5 1145	4 1482
1751	4 1788	1 1146	2 1483
1752	1 1789	2 5 1147	6 1484
1753	4 1790	2 5 1148	1 3 1485
1754	4 10 1791	2 1149	4 1486
1755	2 5 1792	4 1150	1 3 1487
1756	2 5 1793	8 1151	2 5 1488
1757	2 5 1794	12 1152	1 3 1489
1758	2 5 1795	2 1153	10 1490
1759	4 1796	2 1154	4 10 1491
1760	2 5 1797	2 1155	9 7 1492
1761	1 1798	2 1156	4 1493
1762	1 1799	2 5 1157	2 3 1494
1763	2 5 1800	2 5 1158	2 5 1495
1764	8 1801	1 1159	1 4 1496
1765	8 1802	1 1160	4 1497
1766	4 1803	2 5 1161	2 5 1498
42 12	49 3 8	13 13 8	22 6

Bill	Bill	Bill	Bill
cto. Amount	cto. Amount	cto. Amount	cto. Amount
22 6	31 57	39 14	57 3
1499 " 10 1536 " 10 1573 " 1 224 2 4			
1500 " 1 3 1537 " 10		39 2 4 296 2 8	
1501 " 10 1538 " 1 3			
1502 " 10 1539 " 4 10 14	Division	297 " 4	
1503 " 1 3 1540 " 2 5 23 1/2 " 2		308 " 4	
1504 " 10 1541 " 2 456 " 4 10 314 " 2			
1505 " 10 1542 " 2 458 " 4 10 411 1/2 " 2 5			
1506 " 2 4543 " 9 7 565 " 2 5 415 1/2 " 2			
1507 " 10 1544 " 4 10 655 1/2 " 4 189 1/2 " 1			
1508 " 2 5 1545 " 4 10 659 1/2 " 4 520 1/2 " 1 3 2			
1509 " 1 3 1546 " 11 5 659 1/2 " 4 599 1/2 " 2 5			
1510 " 1 5 1547 " 4 10 659 1/2 " 4 654 1/2 " 2			
1511 " 10 1548 " 4 659 1/2 " 4 659 1/2 " 2			
1512 " 4 10 1549 " 12 725 " 2 5			
1513 " 1 3 1550 " 2 5 726 " 2 5		13 15 3	
1514 " 2 5 1551 " 2 753 1/2 " 4 1866 " 67			
1515 " 2 5 1552 " 2 801 " 1 2	Division		
1516 " 2 5 1553 " 2 815 " 8 16 " 1			
1517 " 9 7 1554 " 2 846 " 1 2 134 4 3 2			
1518 " 2 5 1555 " 1 852 " 10 220 " 1 3			
1519 " 8 1556 " 10 858 " 2 65 275 " 12			
1520 " 1 1557 " 1 862 1/2 " 2 5 427 " 2			
1521 " 1 3 2 1558 " 1 899 1/2 " 4 499 " 2			
1522 " 1 7 1559 " 1 900 1/2 " 4 501 " 6			
1523 " 1 7 1560 " 1 908 1/2 " 4 546 " 1			
1524 " 11 5 1561 " 2 5 916 " 1 8 565 " 1			
1525 " 4 10 1562 " 2 5 568 " 1			
1526 " 12 1563 " 2 5 919 585			
1527 " 9 7 1564 " 1 5 Division 614			
1528 " 5 1565 " 1 20 " 1 669 " 1 6			
1529 " 4 10 1566 " 2 5 21 1/2 " 734 " 1			
1530 " 2 5 1567 " 2 5 62 1/2 " 845 " 1			
1531 " 1 3 1568 " 1 140 1/2 " 1 8 888 " 12			
1532 " 2 5 1569 " 1 147 1/2 " 2 5 1021 " 6			
1533 " 2 2 1570 " 1 147 3/4 " 2 5 1039 " 6			
1534 " 1 3 1571 " 2 5 144 " 2 5 1183 " 6			
1535 " 10 1572 " 1 1213 " 1 1193 " 1			
31 57	39 14	57 3	

Number	Amount	Number	Amount	Number	Amount	Number	Amount
7 2 2		9 1 9		8 2 3		17 2 11	
1497 " 2 1284 " 1 3 610 " 4 1244 " 4							
1247 " 1 3 1285 " 1 611 " 1 1252 " 2							
1249 " 6 1286 " 1 612 " 1 1253 " 1							
1250 " 1 1287 " 1 641 " 2 5 1285 " 2							
1251 " 1 3 1288 " 1 3 658 " 2 1325 " 2							
1252 " 1 1289 " 1 3 662 " 2 1330 " 2							
1253 " 6 1367 " 1 694 " 2 1331 " 2							
1254 " 6 1436 " 1 6 707 " 2 1339 " 6							
1255 " 6 1487 " 6 712 " 2 1360 " 2							
1256 " 2 1508 " 1 725 " 2 1407 " 3							
1257 " 1 1602 " 12 727 " 2 1412 " 4							
1258 " 6 1872 " 2 728 " 2 1451 " 1							
1259 " 10 1885 " 9 710 " 1 9 1453 " 1							
1260 " 1 3 1903 " 1 3 742 " 2 1456 " 1							
1261 " 1 1916 " 1 3 781 " 2 1487 " 1							
1262 " 10 13 9 865 " 2 1506 " 2							
1263 " 1 3 867 " 2 1514 " 2							
1265 " 5 870 " 2 1537 " 1							
1266 " 1 871 " 2 1571 " 1							
1267 " 1 873 " 2 5 1576 " 2 5							
1268 " 6 1867 " 68 877 " 2 1642 " 2 5							
1269 " 10 2 Division 879 " 2 1665 " 2							
1270 " 6 1552 " 4 10 885 " 4 1684 " 2							
1271 " 1 3 274 " 9 7 888 " 1 8 1687 " 2 5							
1272 " 6 275 " 1 8 905 " 2 1723 " 2							
1273 " 1 400 " 2 4 913 " 1 1726 " 4							
1274 " 1 422 " 2 5 972 " 1 1737 " 2							
1275 " 1 444 " 4 975 " 1 1872 " 4							
1276 " 6 570 " 2 5 991 " 1 1887 " 2 5							
1277 " 6 527 " 2 1014 " 2 5 1903 " 2 5							
1278 " 1 529 " 3 1047 " 1 1904 " 2 5							
1279 " 1 534 " 1050 " 1 8 10 1916 " 2 5							
1280 " 6 541 " 4 1072 " 4 1403 " 2							
1281 " 1 550 " 1 1074 " 4 875 " 2 5							
1282 " 1 567 " 2 1075 " 10 1278 " 1							
1283 " 1 572 " 2 1183 " 1 Total 21 119							
9 1 9		8 2 3		17 2 11			

Number Amount

1868-69

2nd Division

58.59.10 .. 8 ..

194 .. 4 10

224 .. 2 ..

311 .. 1 ..

316 .. 4 10

528 .. 2 5

1115 .. 2 ..

1142 .. 1 ..

1365 .. 2 5

1 13 1

3rd Division

31 .. 14 5

129 .. 10 ..

138 .. 4 10

150 .. 5 ..

161 .. 8 ..

163 .. 6 ..

382 3 12

436 2 13 7

449 1 3 2

470 .. 10 ..

614 .. 4 10

618 .. 8 ..

759 .. 6 10

12 2 1

4th Division

127 1 8

459 .. 4 10

535 .. 1 ..

453 .. 1 ..

2 3 10

15

3 3 11

1 14

1 2 6

57 11 6

50 5 6

39 2 4

9 1 9

13 15 3

10 13 0

21 11 9

1 13 1

12 2 1

2 3 10

Total. 226 4 3

Amesbury

President

33

Memo shewing Exemption and Remission in honor
on Appeals &c for 1866-67 & 1867-68.

1866-67	Amount	Number	1867-68	Amount	Number
1st Division	610	15 3 11	3rd Division	617	9 7
86	12	611	4 10 16 31	12	86
87	1	10 693	1 4	18 75	1 4
95	4 10	693 1/2	2 5 21	1 6	95
96	9 7	827	9 6 24 10	1 10	96
134	9 7	858	3 7 25 10 1/2	2	147
147	14 5	900	1 9	15 1/4	1
150	7 2	947	1 8	14 1/2	1 8
246	12	960	1 8	30 1	6
258	3 7	996	6	32 1	2 6
274	1 4	1163	14	8	6
280	4	1241	14	18 1/2	4 6
282	7 2	1320	10	41	5
286	1 6	5 1662	1 14	43 1/2	7 2
295	2 5	1720	1 4 10 33	2	8
296	12	1733	14 5	89	2 5
297	3 7	1758	4 10	32 1/2	1 6
309	8	1799	2 5	43 1/2	2
314	4	1813	4	44	4
346	4	1827	9 7	45	4
351	2	1831	1 12 10	45 496	7 4
490	6	1842	3 7	571	9 7
565	4 10	1892	14 5	572	12
566	6	1932	1 4	4 1/2 1/5	574
568	4 10	1935	12	13 5	1 10
569	4 10	1939	1	10	593
587	4 10	1963	14 5	598	7 2
592	3 7	1980	1 6 5	602	9 7
596	4 10	2181	3	607	9 7
601	4 10	3	5 8 9	608	9 7
602	4 10	83	2 5	612	9 7
606	4 10	85	2 5	613	9 7
607	4 10	1495	4 6	615	9 7
609	4 10	1496	4 6	616	9 7
	15 3 11		47 6 5		

Memo shewing the
 Amount and Number
 of Appeals &c
 for 1866-67 & 1867-68
 and 1868-69 in comparison
 of Appeal & Remission.

Deciding as a letter
 from the President of the
 Executive Committee
 of the Society of Friends
 dated 14th January 1868.

In Oct. 28th 1867
 Am. 31st May 1868

Number Amount Number Amount

4th 85th Division.

1521 " 3 7 11 3 " 12 "
 1522 " 3 7 7 8 4 3 2
 1523 " 3 7 13 5 2 1 7
 1512 " 1 10 . 625 7 14 "
 1552 " 3 7 14 14 14 9
 1553 " 1 10
 1557 " 1 10
 1558 " 1 10
 1559 " 1 10
 1807 " 9 4
 1801 " 8 "
 1844 " 9 7
 Total 86 68

By Municipal Account
 Salt year 1866-67

1st Division exemption
 and Remission 17.6.5
 3rd D: D: 7.4.5
 4th D: D: 1.10 55.11 8

Annual 1867.68
 1st D: D: 86.6.8
 3rd D: D: 15.5.7
 4th D: D: 14.14.9 116.11.11
 172.6.8

Appendix A

Salt year
 1st Division D: D: 42.11.11
 3rd D: D: 7.7.11
 4th D: D: 1.10 51.3.9

Annual 1867.68

1st Division D: D: 84.2.8
 3rd D: D: 14.13.5
 4th D: D: 7.10.9 106.10.15 157.4.7

Balance not taken into
 account 15.2.1

Charles B. Bode

Permanently

3rd Division.

16 31 1 8 "
 " 32 " 8 "
 18 75 2 8 "
 21 1 " 12 "
 24 10 2 1 7
 25 10 1/2 " 4 "
 " 13 1/4 " 2 "
 " 14 1/2 " 3 "
 30 1 " 12 "
 32 1 " 5 "
 " 8 " 12 "
 " 18 1/2 " 9 "
 " 41 " 10 "
 " 43 1/2 " 12 "
 33 2 1 " "
 " 19 " 4 10
 " 32 1/2 " 3 "
 " 43 1/2 " 4 "
 " 44 " 8 "
 " 45 " 7 "
 " 671 " 1 3
 " 682 " 6 "
 " 1365 " 8 11
 Total 15 57

Statement shewing Demand Collection and Balance details of Assessment on Houses of the Cuddalore Municipality for the 2 1/2 years ending 30th April 1869.

Division	Amount Deducted as now added in the fair and permanent book	Amount credited in the Demand chitta and cash account	Amount Deducted in the amount of Shroff of Collection hands	Amount Total Deducted of Columns 9 from 8th demand					
1	2	3	4	5	6	7	8	9	10

For half year 1866-67

1 st Division	1223211	1211	1180711	11895	47541141	15812	118115411	4	25127
2	27137		27137	25458	1112	252100	213	254119	16710
3	57532	7711	507113	509811	517	50474	110	50492	321
4 th & 5 th	80928	1	10808	11079698	41411	791109	41011	79658	11122
Total	2818124	51392767	872749133	591	2690123	19282710511	57	28	

For year 1867-68

1 st Division	23541884	28226915	220167	171022183125	54113	223878	31	74	
2	539150	-	539150	48093	389	483-0	2614	509146	301
3	1019140	14135	100511	9799-9	454974115	13	10987123	17	410
4 th & 5 th	161825	7	91611	18153920	121	153868	641310	160343	7135
Total	553221106	10542673520031	26445179149	159711	533968	86107			

For year 1868-69

1 st Division	2352100	88149	226311	9158415	158415	629	822132		5098
2 nd	5400		5400	15110	15110	361	7	51210	27511
3 rd	1025410	1313	1011710	69293	69293	265	4495713		53103
4 th & 5 th	1654115	7	91647108	88386	1125	881121	65293153454		11354
Total	5572113	1091205462149	3311132	1125	3310	919071410527157			244152

Grand Total 1392398267111365687112671308719111801192087513267122388125

By amount of uncollected Bills in hand as per Memo E 18711

By D: Bills since given out for collection as per Memo F 1175

By D: Collection and deposit since brought to accounts as per Memo G 651111

By D: Bills yet to be prepared as per Memo H 22643

By D: Exemption and Remission not taken into account by Mr Roberts as per Memo I 1521

Balance to be accounted for 511010

* Note

As regards this balance of Rs 51-10-10 may observe that it may be readily accounted for & the greater part of it will be recoverable.

Rupees 388125

Charles Seale
President

M. unicolor

Agrostis maculata
from the marshes of
the Federal Reserve Bank
across from the
rail station to
Greenwich Street 14.
January 1890 No. 37.

Helianthus laevis
Stamens, styles and
anthers of
apparent or female
of the seed capsule
resembling in the
2 1/2 mm long 30 ft
April 1894.

Jan 26 1890 286 1890
from 11/10 to 11/13 9.

Memo of sums paid from the Treasury of South Arcot to the Municipality of Pondicherry in each month from the opening of the Institution upto 31st December 1869

Months	As shown in the Treasury amount			As shown in the Municipal Office Remittance Book	Differences between Col 3 and 5	
	Amount of Grants	Other Remittances	Total		Increased	Decreased
October 1866	1000	-	1000	-	-	-
December	-	1261 8	1261 8	1261 8	-	-
January 1867	-	1878 8	1878 8	1878 8	-	-
February	-	2851 3 7	2851 3 7	2851 03	7	-
March	1000	1887 8 6	2887 8 6	1887 8	6	-
April	1291	2018 2 10	3309 2 10	3874 10	10	1856 8
May	-	2174 8	2174 8	318	-	1856 8
June	-	1809 9 9	1809 9 9	1809 9	9	-
July	-	2492	2492	2492	-	-
August	-	-	2114 8	2114 8	-	-
September	-	2309 3 4	2309 3 4	2309 3	4	-
October	-	2771 7	2771 7	4710 12	5	1939 5 5
November	4000	2772 1 2	6772 1 2	2783 7	5	11 6 3
December	-	3259 8 9	3259 8 9	3259 13	1	4 4
January 1868	-	2831 10 3	2831 10 3	2831 10	3	-
February	-	3045 2 10	3045 2 10	3045 2	10	-
March	-	3074 7 5	3074 7 5	3104	8	29 9 3
April	-	2217 10 7	2217 10 7	2777 2	6	559 7 11
May	5033 14 7	2796 7 11	7830 6 6	2196 11	7	599 12 4
June	-	2679 3 1	2679 3 1	2669 6	3	9 12 10
July	-	3158 13 3	3158 13 3	3164 13	3	-
August	-	2432 1 11	2432 1 11	495 9	11	1936 8
September	-	2793 2 1	2793 2 1	2793 2	1	-
October	-	2524 13 6	2524 13 6	2524 13	6	-
November	3450	2216 13 6	5666 13 6	2216 13	6	-
December	-	2554 3 7	2554 3 7	2554 3	7	-

(a) These differences are due to the erroneous practice which obtained for some time in the Municipal office of showing sums drawn from the Treasury in the Accounts of the month for which the money was drawn instead of in the Accounts of the month in which it was actually drawn whereas in the Treasury Accounts the sum entered in the Accounts of the month in which payment was actually made.

Carried Over 15774 14 7 61924 8 10 77699 5 5 61924 6 0 44029 2 44029 2

From 31st March 1868 to 31st Dec 1869

M

17

Brought Over	15774 14 7	61924 6 10	77699 5 5	61924 6	10	4402 9 2	4402 9 2
January 1869	" " "	2295 2 9	2295 2 9	2295 2	9	" " "	" " "
February	" " "	2641 3 4	2641 3 4	2641 3	4	" " "	" " "
March	" " "	2181 " "	2019 5 6	4200 5 6	2019 5	6	" " "
April	" " "	" " "	3920 1 5	3920 1 5	3920 1	5	" " "
	17955 14 7	72800 3 10	90756 2 5	72800 3	10	" " "	end of special year
May 1869	" " "	1642 12 9	1642 12 9	1642 12	9	" " "	" " "
June	" " "	" " "	1933 12 6	1933 12 6	1933 12	6	" " "
July	" " "	" " "	1764 4 9	1764 4 9	1764 4	9	" " "
August	" " "	" " "	1563 11 3	1563 11 3	1563 11	3	" " "
September	" " "	" " "	1883 14 3	1883 14 3	1883 14	3	" " "
October	" " "	" " "	1920 9 6	1920 9 6	1920 9	6	" " "
November	" " "	" " "	2219 7 11	2219 7 11	2219 7	11	" " "
December	" " "	" " "	2088 2 1	2088 2 1	2088 2	1	" " "
	" " "	15016 11	15016 11	15016 11	" " "	" " "	" " "
Grands Totals	17955 14 7	87816 14 10	105772 13 5	87816 14	10	" " "	" " "

A. B.

The sums entered in columns 2 & 3
will show perfect agreement with the Treasury
account sent to the Accountant General for each month.

Charles Beale
Collector

8 p 3000 8 p 5000

B.

Enclosure in a letter
from the President of
the Juddalore Munici-
cipal Commission to the
Chief Secretary to Govern-
ment dated 14th February
— 1870 No. 37 —

Para
of South Arcot to the
Municipality of Cudda
in each month from
the opening of the S.
stitution up to 31st De-
cember 1869 —

Pross 31st May 170 In L^y 138.

In Pub: 286 7/1870

Memo of sums received monthly in to the Treasury of South Africa from the Municipality of Capetown from the opening of the 57
Institution up to 4 December 1869.

Months	As shewn in the Treasury accounts	As shewn in the Municipal Office Remittance Book		Total	Difference	
		Amount of Grant	Other Cash Remittances		Increase	Decrease
November 1866	2736 5 6	500	2236 5 6	2736 5 6		
December	1520 10 6		1520 10 6	1520 10 6		
January 1867	1197 11		1197 11	1197 11		
February	772 6		772 6	772 6		
March	3210 6	1000	2210 6	3210 6		
April	3471 9 6	1291	2180 9 6	3471 9 6		
May	2174 7 6		2174 7 6	2174 7 6		
June	2973 6		2973 6	2973 6		
July	2302 13 4		2302 13 4	2302 13 4		
August	14 11 1 10		14 11 1 9	14 11 1 5	(a)	
September			2	14 6 5		
October	1995 1		1995 1	1995 1		
November	6945 14 3	4000	2945 14 3	6945 14 2		
December	1452 14 8		1452 14 8	1452 14 8		
January 1868	3423 9 2		3423 9 2	3423 9 2		
February	1618 7 8		1618 7 8	1618 7 8	(b)	
March	2222 7 6		2252 7 6	2252 7 6	30	(c)
April	2976 1 9		2946 1 9	2946 1 9		30
May	7719 1 6	5033 14 7	2685 2 11	7719 1 6		
June	1995 7 6		1995 7 6	1995 7 6		
July	1101 3		1101 3	1101 3		
August	1392 9 7		1392 9 7	1392 9 7	(c)	
September	2225 11 3		2225 11 5	2225 11 5	2	
October	1680 15 9		1680 15 9	1680 15 9		
November	5271 4 4	3450	1821 4 2	5271 4 2		
December	2211 15 9		2211 15 9	2211 15 9		
Carried Over	67843 5 9	15274 14 7	52568 7 2	67843 5 9	403 1	403 1

(a). This sum was received on the 31st August and was credited in the Chitta of this Treasury on the 1st September and hence it appears in the Treasury Account as '8. a receipt in September while in the Municipal Book it was shewn as a remittance made in August.

(b). This is the amount of Road Carriers' from the Treasury by the Municipal Office on the 2^d April 1868. It was returned to the Treasury on that date & hence it appears in the Treasury Account for April, but in the Municipal Office Book it was shewn as a remittance to the Treasury in March, because it was drawn for payment of a salary due for March.

(c). This is a portion of the Road Cess Collections within the Municipal limits. In debiting the Road Fund & crediting the Municipal Fund, 2 pice were thro. oversight omitted in the Accounts of this Treasury for September & this omission was supplied in November, while in the Municipal Book the correct sum was at once shewn as remittance in September.

Brought Over	67843 5 9	15274 14 7	52568 7 2	67843 5 9
January 1869	2223 1 4	" " "	2223 1 4	2223 1 4
February	1475 11 11	" " "	1475 11 11	1475 11 11
March	4205 7	2181	2024 7	4205 7
April	2905 6	" " "	2905 6	2905 6
	78653	17455 14 7	61197 1 5	78653
May 1869	3434 1	" " "	" " "	" " "
June	" " "	" " "	2231 2	" " "
July	1420 14 7	" " "	2275 14 7	2275 14 7
August	1083 15 7	" " "	228 15 7	228 15 7
September	927 9 11	" " "	927 9 11	927 9 11
October	1991 1	" " "	1991 1	1991 1
November	957 1 5	" " "	957 1 5	957 1 5
December	3070 14 11	" " "	3070 14 11	3070 14 11
	15116 12 9	" " "	15116 12 9	15116 12 9
Grands Total	93769 12 9	17455 14 7	76313 14 2	93769 12 9

403 - 1 403 - 1

end of special year

(d)

855

(d)

855

and received by the
Office on the 30th July & shown in
as a remittance of that month but
Money was actually received into
on 1st August, it appears in the
Account as a receipt of that

Add Money of the first
payment of Govt Contribution
retained in hand in the
Municipal Office for expenditure

500

17955 14 7

Charles Keade
Collector

from the Municipality of Cuddalore from the opening of the 57
 4 December 1869.

Difference

Increase Decrease

Abstract

Items As per As per Difference
 Treasury Book of
 Account Municipality Increase Decrease

Received into the Treasury
 from the opening of the District
 Section up to 30th April 1869 } 78653 . . . 78653 . . .
 Deduct expenditure up to
 30th April 1869 } 72800 3 10 72800 3 10

Balance^o 5852 12 2 5852 12 2

Received into the Treasury
 from 1st May to 31st December
 1869 } 15116 12 9 15116 12 9

Total 20969 8 11 20969 8 11

Deduct expenditure from
 1st May to 31st December 1869 } 15015 11 . 15015 11

Balance on the 31st December^o 1869 5952 13 11 5952 13 11

N.B.
 The sums entered in column 2
 will show perfect agreement with
 the Treasury Account and Plus & Minus
 Memorandum to the Accountant General
 for each month.

Charles Beade
 Collector

Will be found to agree with the Plus & Minus Memorandum to the
 Accountant General for April and December 1869 respectively.

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A

Enclosure in a letter
from the President of
the Cuddalore Municipal
Commission to the
Chief Secretary to Govern-
ment dated 14th February
1870 No: 37-

received monthly into
the Treasury of South
Arc from the Muni-
cipality of Cuddalore
from the opening of
the Institution up to
31st December 1869 -

Trans: 31 May 170 L. 138.

In Pub: 286 of 1870

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter.

President of the Cuddalore Municipality: Here enter 14th Feb. 1870 No 37
do do do do 22nd 38.

Order thereon No 682. 31 May 170.

Note.

Mr. Roberts' preliminary report
is of appalling length and very
confused. Mr. Reader's commentary
is also very long and not very un-
clear. The losses incurred partly
by carelessness & perhaps partly dishonesty
on the part of the Municipal servants
are not large. Apparently between 3 &
4000 Rs. It seems best to make the
Comrs reform their system & stop
further enquiry. which seems not
likely to have any useful result.
If further enquiry is to be held
I submit Mr. Roberts had better
be relieved of the work. R.P.

It was decided
at a meeting of the Cud-
dalore Municipality on
the 4th May 1869, to appoint
a Sub-Committee to enquire
into the Municipal accounts
there being generally con-
sidered by the members
to be in an unsatis-
factory state. The sub-
committee thus appointed
sat for four days, and
sent in a report to the
President, which the latter
by their desire, forwarded
for the perusal of Govt.

2. It appeared from the Sub-Committee's report that it was the opinion of that body, after en-
-quiring into the accounts and examining the office subordinates, that a number of petty defal-
-cations had been going on for some time in the bill-collecting de-
-partment. Their descrip-
-tion of the state of the accounts especially as regards the checks on bill-collectors was not
-unsatisfactory; ~~in the~~ ~~highest degree~~ though they could not point out any particular individual as guilty, they were convinced that fraud had been committed and attri-
-buted the successful carrying out of this fraud to

57
to the culpable neglect in matters of accounts of the Managing Com-
-missioner and the Head Clerk. They added that they had evidence to show that the Managing Commissioner, who is a member of the Com-
-mission receiving a salary from it as ex-
-ecutive manager, had on more than one occasion been cognizant of these frauds, and had himself screened them delibera-
-ly from the Commissioners.
3. In G.O. of 16th June 1869 No 813 the Govt. considered it necessary ~~resumed~~ that a second sub-committee should be formed to consist of 3 members one of whom should be chosen by, and should represent the Govt. ~~It was~~ ~~resolved~~ that the managing

The Govt considered it advisable that the enquiry
~~should be made~~ ^{should} extend
-ing over the accounts
of two years with a view
to ascertaining the amount
of monies, if any, which
had been embezzled,
and with a view to
fixing the guilt, if any,
upon some one or more
- individuals. Sugges-
-tions were also to be
made ^{by the Committee} as to the introduc-
-tion of a better method
of keeping accounts for
the future. A competent
accountant with such
additional clerks as
might be necessary were
to be entertained and
paid from Municipal
funds, for the purposes
of the enquiry.

4. The
President sub-
Committee with Mr. Roberts
Sub-Collector of the District
as President on behalf
of

I would make
lengthy which is
rather unwise.
N.
R.P.

of Government. Commenced
to sit on the 9th August 1869.
Mr. Roberts has submit-
-ted a preliminary report
dated 24th January 1870 of great
length which is accompani-
-ed by a (lengthy) Comment
by Mr. Rende the Presi-
-dent of the Cuddalore Muni-
-cipality. The Govern-
-ment willingly acknow-
-ledge the great labor which
has been bestowed by Mr.
Roberts on the enquiry
entrusted to him, but
they regret that the re-
-sult ~~of the enquiry~~ does
not enable them to de-
-termine the exact amount
of fraud practised by
the subordinates in
the Municipal Office at
Cuddalore, or to attach,
with a certainty which
would

would justify action,
the guilt of these frauds
on particular individuals.

5. The Govt disapprove
of the spirit of Mr. Reade's
comments on Mr. Roberts'
report. His remarks ap-
pear to the Govt unfair
to Mr. Roberts, ^{and to}
ignore the fact that
the difficulties encounter-
ed by that officer in
pursuing his investiga-
tion were chiefly due
to the laxity of super-
vision ^{over the subordinates employed by the Municipal Commission} and to an incor-
rect system of accounting
for which Mr. Reade as
President of the Muni-
cipal Commission is (chiefly)
responsible.

6. With reference to Mr.
Neess who was formerly
a Commissioner and Manager,
the

I would say "is himself
partly responsible."
H/D

the Govt observe that
there is no evidence of
guilty complicity on his
part in the frauds which
occurred. His management
appears to have been ex-
ceedingly defective; his sub-
ordinates were inefficiently
controlled, the system of
collecting the house rate
was specially defective
and the errors and con-
fusion which arose af-
forded facilities for irreg-
ularity and dishonesty
which Mr. Neess failed
to prevent.

7. Under these circum-
stances the Government
withdraw their objection
to the acceptance by the
President of Mr. Neess'
resignation.

8. The Government do
not

not consider that there will be any advantage in further prosecuting inquiry into the past administration of the Cuddalore Municipality. Without any local special difficulties the manner of assessing the house rates was very complicated, the accounts connected with this tax, seem to have been ill kept, and the supervision exercised over the collectors of the house rates appears to have been extremely defective.

9. The Govt trust that the recent enquiry will have the effect of stimulating the Cuddalore Municipality to remedy these defects. The Govt

Government think the President may much advantage place himself in communication with the Presidents of the Municipalities of Tanjore and Trichinopoly with a view of adopting a more simple method of assessing the house rates in the town of Cuddalore, and of adopting the method of checking the collection of the rates and of keeping the Municipal accounts which has been found practically useful in Tanjore and Trichinopoly.

10. The Govt are further of opinion that the Cuddalore Municipality should take into their consideration the

the necessity of a reform
personnel of the
municipal establishment.

Mr. Reade will take
the necessary steps for
securing a careful audit
of the Municipal Accounts
of the years 1868/69, 1869/70,
reporting at once the
names of the Auditors
selected for this duty.

12. Mr. Roberts' report
will be returned to the
President of the Commis-
sion to whom it is ad-
dressed.

To
The President, Municipal Comm.
Cuddalore.

With Mr. Roberts' report & the enclosure

June 1870 Oglethorpe

N^o 882

Proceedings of the
Maiden Government

Dated 31st May 1870.

N^o 882 C 140.

742-1068
5

Copy added on the
report of the sub-committee
appointed to inquire into the
accounts of the Sandstone
Municipality