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Rev. DEPARTMENT

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Dated	15th November 1873	196 .

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Proceedings of the Madras Government, Financial Department,
8th November 1873.

No. 23. Read the following letter from W. S. WHITESIDE, Esq., President of the Municipal Commission, Vellore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Palmanair, 11th September 1873, No. 62:—

I have the honour to forward to you, herewith, the annual report (with its enclosures) on the working of the Vellore Municipality, during the official year 1872-73, which only reached me yesterday.

2. The Government will perceive that the Municipality commenced the year with a balance from the previous year of Rupees 10,363, and the collections during the year amounted to Rupees 42,377. The expenditure amounted to Rupees 41,277, leaving a balance of Rupees 11,463.

3. In the comparative statements of the Budget Estimate and actual collections and expenditure considerable variations are to be noticed. The most important of these are the opening balance at the commencement of the year, which exceeds the estimated balance by Rupees 5,133, owing to short expenditure in the preceding year. The collections of Trade-tax fell short of the estimated amount by Rupees 906; this was owing to remission of Rupees 150, and failure to collect the balance, Rupees 756, in proper time. Only Rupees 5,029 were collected during the year, under the head of "Trades-tax," out of an estimated amount of Rupees 8,644. The balance, Rupees 1,465, has not been recovered, I am informed, owing to a ruling of the Vellore Town Sub-Magistrate that, if an interval occurs of upwards of three months in excess of the time allowed for payment of the tax, no suit is maintainable for the recovery of the arrears under Section 169 of the Municipal Act. A reference on this point has been made to the High Court.

There was a collection of Rupees 399 in excess of the Budget Estimate of the tax on carts and carriages.

When the tolls were put up to auction there was brisk competition, and the sale, therefore, realized no less than Rupees 4,900 in excess of the amount originally estimated.

The increased collection under the head "Fines" was due to Rupees 222-13-0 "liquidated damages" being levied from a Contractor. The Dispensary and Lungerkhana were handed over to the Municipality at the close of the year, and the collections on "Endowments" consequently only refer to the last three months of the year, and this accounts for the deficient collection of Rupees 5,294 under that head. A sum of Rupees 2,268, balance in favour of the Lungerkhana Fund, should be transferred to the Municipality, and on this point a reference has been made to the Accountant-General.

The Municipality sold certain lands for Rupees 155-8-0, and leased out the markets for Rupees 932 in excess of the Budget Estimate, and this explains the increase under the head "Miscellaneous."

4. There was a short expenditure on New Works of Rupees 11,713 below the estimate. This is partly explained by the fact that the Municipal Commissioners paid a sum of Rupees 1,000 for a survey and plan of the levels of the town of Vellore, and then advertised for a scheme of drainage for the town to be based on that survey and plan. Before the close of the year no proposals, however, were received, nor have they, so far as I am at present aware, been even yet sent in; as

yet, therefore, the survey of the town has not resulted in any advantage, and in consequence, it is stated, there has been a postponement of the construction of divers drains, tunnels, and bridges, for which Rupees 7,318 had been provided in the budget.

5. As regards the remark of the Vice-President that the small expenditure is also owing to delay on my part in appointing an Overseer for the Municipality, I beg to explain that, in the month of December last, the late Vice-President, Mr. Kelsall, wrote bringing to my notice divers shortcomings on the part of the Overseer Moses, and especially informed me that he had good reason to believe that he was in the habit of making private pecuniary arrangements for his own enrichment with the Municipal Contractors. He expressed a wish that the man might be removed, and, as I had myself information to the same effect, I gave the Overseer notice that his services would not be required from the end of the year. I at once applied to Colonel Walker, Secretary to Government, Major Oakes, Under Secretary, Colonel Moberly, the Superintending Engineer, Captain Hasted, and other gentlemen asking them to recommend to me some fit man for the vacant post. I also at the same time advertised in the District and Fort St. George Gazettes calling for applications for the appointment. Several of the gentlemen to whom I thus applied pointed out to me that, as the Vellore Municipality is a small one, and no very important works were in progress, a clever maistry would answer every whit as well as the more highly-paid Overseer, and his work could very easily be supervised and checked by the Range Officer, who is a member of the Vellore Municipal Commission, with head-quarters in Vellore. I concurred in this suggestion; but the Municipal Commissioners, when I proposed it, insisted that work could not possibly go on unless an Overseer was appointed. The greatest difficulty was experienced in finding a proper person. I corresponded with scores of men, and had interviews with upwards of a dozen before I finally secured the services of the present Overseer. I cannot but think that, had the Commissioners been disposed to go on with the comparatively unimportant works then in hand, a great deal might easily have been done, and it certainly appears to me to be a very singular admission that the Commissioners, even when assisted by the Range Officer, Subroya Acharry, were wholly incapable of getting any work done without an Overseer being on the spot to back them up. At any rate I did all in my power to find a proper person for the vacancy, and the moment I could I appointed him.

6. The amount of expenditure entered under the head "Repairs" is Rupees 5,482; but from this, Rupees 2,835 must be deducted being the pay of coolies permanently employed in repairing the Cantonment and Municipal roads. This is upwards of fifty per cent. on the entire outlay, and appears to me to be a needlessly heavy charge on Municipal Funds.

7. Under the head "Conservancy" an outlay of Rupees 1,506, in excess of the budget amount of Rupees 8,550, has been incurred, being Rupees 581 the pay of an increased establishment, and Rupees 925 additional outlay in the cleansing of drains and channels.

8. There has been the large outlay of Rupees 1,825 in excess of the Budget Estimate incurred in lighting the town. This is partly owing to the employment of an increased establishment which costs Rupees 405 per mensem, and the

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remainder to additional lamps provided on the Municipal roads. In 1871-72 there were 156 lamps in use on the Municipal roads. In 1872-73 the number was increased by 129 additional lights, and in view to this increase, Rupees 1,420 were laid out in lanterns, kerosine oil, &c., while an additional establishment costing Rupees 405 per annum was entertained. The establishment previously employed when the Municipality was lighting only 156 lamps cost Rupees 120 a-year. The number of lamps has now not been quite doubled, while the cost of the establishment has been more than quadrupled.

9. About Rupees 40 a-month is spent in paying an establishment at the market-house; but, as the market has been rented out to a contractor, and is not retained or managed by the Municipal Commissioners in any way, I do not see the necessity for this charge.

10. When the Municipal Commissioners were about to commence the work of opening out the old channel across the fort glacis to the reservoir near the town which was also filled up many years ago, I urged them in my letter, No. 47, dated 2nd May 1871, to defer incurring the heavy expenditure it would occasion until the work had been carefully considered and approved of by the Sanitary Commissioner; for I pointed out that the supply of water in the reservoir would always be small in quantity, and would be stagnant, putrid, and, therefore, unwholesome during most part of the year; and by a competent Engineer Officer, for the execution of the work appeared to me to present divers difficulties. The Municipal Commissioners, however, preferred to carry out the work forthwith, and Rupees 1,500 were accordingly spent on it. But to this day no water has ever passed down the channel to the reservoir, and the only way to get a supply of water into it will be to let off the chief portion of the contents of the Sooriagunta Tank, which supplies nearly the whole native community of Vellore with drinking water.

11. The total amount spent on New Works during the year under review was Rupees 7,286-1-5.

12. The Municipal Vaccinator vaccinated 630 persons during the year, being a trifle over fifty-two operations a-month, with the incredible result of only eighteen unsuccessful cases. The Municipality have now introduced the plan of paying for each operation voluntarily undergone, and this has resulted, it is reported, in the vaccination of no less than 1446 persons by the medical subordinates of the Civil Surgeon at Vellore.

13. The figures indicating the operations of the Birth and Death Registrars are manifestly unreliable and unsatisfactory.

14. It is highly important that no time should be lost by the Public Works Department in executing the necessary repairs to the banks of the Cusbah Nullah. This nullah is the channel which used to carry down to the Palar River the surplus water from the tanks which, by their breaching in May 1872, caused that disastrous flood in the town of Vellore. Now that Government in their Order, No. 1612, dated 20th June last, have finally decided not to repair the tanks in question, the nullah will have to discharge into the river a very much larger quantity of water than has heretofore been usual. The banks of the nullah are very low and by no means strong. Unless, therefore, the Government provide for the escape of the increased flow of water which used to be intercepted and

stored in the tanks they have just abandoned, floods more or less injurious to life and property will be of frequent occurrence in the Vellore Municipality.

From H. SEWELL, Esq., Vice-President of the Municipal Commission, Vellore, to W. S. WHITESIDE, Esq., President of the Municipal Commission, Vellore, dated Vellore, 2nd September 1873, No. 148.

I have the honour to report on the working of this Municipality during the past official year 1872-73.

2. As the accounts of the said year were audited by Mr. C. L. O'Brien of Madras, a copy of his report and the following statements are herewith forwarded :—

I.—Statement of Revenues and Receipts.
II.—Statement of Expenditure with two enclosures.
III.—Abstract of Deposit Accounts.
IV.—Demand, Collection, and Balance Statement.
V.—Balance sheet.
VI.—Statement showing the incidence of the various rates and taxes.

3. The Corporation consisted of nine official and nine non-official members ; they held forty-eight general and seven special meetings, and the average number of members present at each meeting was seven.

4. Omitting deposits, the balance brought forward from the previous year was Rupees 10,363-0-5 ; the collections during the year amounted to Rupees 42,377-12-2 ; the expenditure to Rupees 41,277-12-3 ; and the balance at the close of the year to Rupees 11,463-0-4.

5. The increase and decrease in the receipts and expenditure as compared with the Budget Estimates are shown below :—

Receipts.	Budget Estimates.	Actual Collection.
	Rs.	Rs. A. P.
Balance	5,230	10,363 0 5
Assignment by Government	1,110	1,110 0 0
Rates on houses and lands {Arrears, Rs. 3,000 / Current, ,, 6,000}	9,000	7,645 4 2
Tax on trades	7,000	7,274 5 11
,, on vehicles	1,650	1,855 12 0
,, on carts	800	994 0 0
Tolls	12,000	16,900 0 0
Fees	200	122 10 2
Fines	50	314 9 0
Endowments	6,380	1,086 2 7
Contribution from Local Funds	750	... ...
Miscellaneous	3,300	3,822 1 6
Advances recoverable	3,100	1,252 14 10
Total	50,660	52,740 12 7

Expenditure.	Rs.	Rs. A. P.
New Works	19,000	7,286 1 5
Repairs	5,300	5,482 7 2
Establishment	720	636 0 0
Tools and Plant	180	171 15 4
Contribution to Local Fund	810	3,255 0 0
Results' Grants	800	1,187 12 0
Inspection of Schools	200	300 0 0
Dispensary	3,700	1,070 5 5
Vaccination	150	280 0 0
Registration of births, &c.	250	192 0 0
Conservancy	8,550	10,056 2 11
Lighting	1,300	3,125 0 2
Market	500	460 10 8
Choultries	4,180	582 7 3
Other purposes	1,000	1,066 0 0
Miscellaneous	...	3,902 0 7
Office	2,250	1,850 11 10
Contingencies	250	373 1 6
Total	49,140	41,277 12 3

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6. The opening balance exceeded the estimate by Rupees 5,133-0-5 owing entirely to short expenditure in the preceding year.

7. The decrease in the House-tax arose chiefly from Rupees 150-5-0 having been remitted, and Rupees 756-7-11 not being collected within the year.

8. The increase in the Trade-tax was due to the collection of arrears. The demand of this tax for the year was Rupees 8,644, of which only Rupees 5,029-8-0 were collected, and the remainder, Rupees 1,465-8-0, became irrecoverable in consequence of the decision of the Town Sub-Magistrate of Vellore that suits for the recovery of either the first or second instalment of Trade-tax, instituted more than three months after the date fixed for its payment, are, under Section 169 of the Municipal Act, inadmissible. The case has been referred to the High Court for consideration.

9. The increase of carriages and animals accounts for the increased amount received from their registration.

10. The tolls were farmed out under good competition, and fetched Rupees 4,900 above the estimate.

11. As there were no public necessaries or slaughter-houses on new markets liable to pay license fees, the receipt, from this source were less than the estimated amount.

12. The amount collected by fine includes Rupees 222-13-0 recovered from a Contractor on account of liquidated damages.

13. As the Civil Dispensary and Lungerkhana were not handed over to the Municipality until the end of December, and the monthly allowance due to the Lungerkhana from January to March following was not received during the year, the collection under the head of "Endowments" is below the estimate and represents the receipts on account of the Dispensary only for the last three months of the year. There was a balance of the Lungerkhana Fund on December 31st, 1872, amounting to Rupees 2,268-11-6, about which reference has been made to the Accountant-General with a view to transferring it to the Municipality.

14. The contribution of Rupees 750 from the Local Fund for the Civil Dispensary was received previous to the commencement of the year.

15. The increase in the Miscellaneous receipts was caused chiefly by the market having been leased out for Rupees 3,132-4-0, or Rupees 932-5-0 above the estimate, and by the sale of lands for Rupees 155-8-0.

16. The estimated amount of advances recoverable was found incorrect and reduced by Government to Rupees 1,252-14-10 in their Order, dated 6th April 1872, No. 450.

17. The expenditure for New Works fell short of the estimate by Rupees 11,713-14-7 ; this was caused chiefly by not constructing several drains, bridges, and tunnels for which a sum of

Rupees 7,318-12-6 was provided in the estimate until a good scheme for the drainage of the town is prepared. Tenders were invited for this scheme, but none were received within the year. The small expenditure was also partly due to the want of the Overseer during January, February, and part of March ; the former Overseer was dismissed by the President at the end of December, and the new Overseer was not appointed till March 13th.

18. The amount expended for Repairs was Rupees 5,482-7-2, of which Rupees 2,835 was for the pay of the coolies permanently employed for repairing the Cantonment and other roads in the Municipality.

19. A temporary vacancy in the post of Overseer was the cause of diminished expenditure for Public Works Establishment.

20. The expenditure for tools and plant calls for no remarks.

21. The large increase in the amount of contribution to the Local Funds was occasioned by the payment of arrears for 1871-72, on account of the maintenance of the road from Vellore to the Railway Station, as decided in G.O., 3rd August 1872, No. 1038, and the additional sum paid for repairing the damages caused by the flood of May 1872.

22. The estimated amounts for Results' Grants and School Inspection were increased on the application of the Local Fund Board with reference to G.O., 28th May 1872, No. 680.

23. The reason given above for the diminution of the receipts from endowments is applicable also to the small expenditure on account of the dispensary.

24. The cause of increase in the expenditure for vaccination is the introduction of the system of money payments to the vaccinated.

25. The increased expenditure under the head of "Conservancy" arose from the necessity of augmenting the Conservancy Establishment and of spending a larger sum for cleaning drains and channels.

26. The number of lights with which the town was lighted having been greatly increased, and an Inspector of lights being appointed, a larger amount than the estimate was expended under that head.

27. Rupees 460-10-8 expended on account of the market represents the pay of the Market Establishment.

28. The small expenditure on account of the Lungerkhana is the result of that institution having come under the management of the Municipality only from January last.

29. The sum shown as expended for other purposes is the cost of the survey of the town.

30. The Miscellaneous charges comprise Rupees 2,000 granted for the relief of the sufferers from the flood of May 1872, and other items noted below—

	Rs.	A.	P.
Extra Writer	154	14	9
Auditor's fee	122	0	0
Assessing taxes	166	10	8
Numbering houses	27	1	6
Law charges	899	6	0
Gazette	20	0	0
Numbering carts	4	12	0
Refunds	56	0	6
Advertising charges	10	2	6
Furniture	35	0	0
Cooly	7	8	7
Quit-rent	4	6	8
Signboards	8	0	0
Commission	49	13	10
Printing	223	3	9
Land purchased	75	0	0
Writing bills	35	15	10

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31. The expenditure for office and contingency needs no remark.

32. The Sooria Gunta aqueduct, alluded to in the report for the year 1871-72, is not yet available for the use of the public, as the water in the tank has not sufficiently subsided to enable the mouths of the channel to be constructed.

33. The suit brought by Mr. Frericks, the Contractor for constructing the slaughter-house, in the Chittoor Civil Court having been decided in favour of the Municipality, the ill-constructed and unfinished building was taken possession of by the Commissioners, and measures were adopted to complete the building in a satisfactory manner. It is now completed and open for the use of the public since July 25th, 1873.

34. The following new works were executed during the year under review :—

	Rs.	A.	P.
Embankment at Butcher's Nullah to supply the want of a road	817	13	6
Drain at the end of the new Market	225	4	1
Do. north of Jairam Moodelly's Mundy	118	2	6
Do. at both ends of the Police huts	156	10	9
Do. on both sides of do.	586	4	0
Do. at the east of the new Market	655	12	0
Do. at Kistnappa Chetty's Street	1,049	0	9
Do. at Muthial Pillay's Street	142	3	9
Do. at Nyniapa Moodelly's Street	111	15	4
Do. round cart-stand on the Bangalore Road	73	12	2
Six petty drains	93	0	0
Latrine near the toll-gate on the Bangalore Road	32	9	2
Urinal at Sydapet	35	4	6
	20	14	0
Dust-bins	69	0	0
Road dam	72	0	0

35. The roads in the town and in the Cantonment were kept in good repair.

The number of persons vaccinated by the Municipal Vaccinator was 630 ; his operation proved successful in all cases but eighteen. Other persons numbering 1446 were vaccinated in the municipal limits by the medical subordinates employed under the Civil Surgeon at Vellore.

36. The survey of the town was completed in September last at a cost of Rupees 1,066.

37. The births registered during the year were 529, and the deaths were 913, as shown below :—

Cholera	55
Small-pox	128
Fever	326
Accidents	154
Other causes	250
Total	913

The registration, as pointed out by the Sanitary Commissioner, is not satisfactory, but endeavours are being made to secure more trustworthy returns.

38. The water-supply of the town was abundant and good ; it was derived from the Palar River from the Suriagunta Tank which is fed by a hill stream, and from several wells in different parts of the town.

39. The conservancy of the Municipality was managed as follows :—

The Municipality was divided into three divisions in each of which there is, under the supervision of Division Commissioners, a Sanitary Inspector, two peons and a gang of sweepers, coolies and toties. The Inspectors every day inspect nuisance, muster the sweepers and the toties, and the night soil and the scavenger carts supplied by contractors, and assisted by the division peons, take

care that the above servants all do their daily work properly, and that their respective division is kept as clean as possible. There are five latrines in the 1st Division, seven in the second, and three in the third. The monthly cost of the conservancy establishment was Rupees 328-6-8.

40. The town was lighted with 285 lamps, and the establishment for the work consisted of eight lamp-lighters and an Inspector of lights.

41. The sum of Rupees 899-6-0 expended under the head of "Law Charges" was the charge incurred in connexion with two suits brought by Mr. Frericks against the Municipality in the Chittoor Civil Court for breach of contract and in regard to the slaughter-house. The suits were decided in favour of the Municipality; but, as Mr. Frericks took the benefit of the Act for the relief of insolvent debtors, there was no chance of recovering the Court costs from him.

42. With reference to the Order of Government, dated the 4th June 1873, No. 775, paragraph 2, I have the honour to explain that the estimated increase from tolls was expected from the probability of keen competition for the farming of them, and this expectation has now been realized as the farm for the current year was sold for Rupees 18,150.

43. As regards the allotment for Public Works Establishment, noticed in paragraph 3 of the above order as being in excess of that sanctioned for 1872-73, I beg to add that the Government have correctly assumed that this excess was caused by the pay of road coolies being included in the allotment for repairs was made to meet the demand for additional sums which may be made for extra repairs to the Kappadi Road, and which the Municipality is declared in the President's letter of 19th November 1872, No. 118, to be bound to supply, and for other extraordinary repairs.

44. In G. O., dated the 20th June 1873, No. 1612, it was decided that the two breached tanks above the lines should not be repaired as there would always be danger from them. The bunds of the cusbah nullah, which carries off a portion of the drainage of the said tanks through the town, has not been repaired as yet, and if steps are not taken in the matter before the [illegible] of the north-east monsoon the result will be most disastrous to those living near the spot. The Municipality have themselves done a good deal in the way of repairing the bund in different places for the protection of the inhabitants, but the repair of the whole nullah rests with the Department of Public Works.

45. On the whole the working of the Municipality has been tolerably successful, and I do not think there is any feeling of opposition on the part of the native inhabitants of the town. On the contrary, I think they are beginning to appreciate the benefits of improved conservancy and cleanliness. The intimation of Government that the Trade-tax is to be abolished next year has created general satisfaction.

From C. L. O'BRIEN, Esq., Auditor of the Vellore Municipal Accounts, to Captain J. H. E. JOHNSON, Acting President of the Municipal Commission, Vellore, dated Madras, 9th June 1873.

In accordance with the request contained in your favour of the 2nd ultimo, I beg to inform you that I have duly examined the books and accounts kept in connexion with the Vellore Municipality, and now have the pleasure of enclosing your balance sheet of such accounts, giving the particulars of the receipts and disbursements for the twelve months ending the 30th April last. The following accounts have also been examined and found correct, and are now sent herewith :—

Statement No. I. Being revenue and receipts of the Municipal Fund of the Town of Vellore during the official year 1872-73.
Do. ,, II. Giving expenditure from the Municipal Fund for 1872-73.
Do. ,, III. Giving the abstract of deposit accounts for 1872-73.
Do. ,, II.-A. Allotment on account of Public Works, &c.
Do. ,, II.-B. Containing details of Municipal Establishment.
Do. ,, I.-A. and IV are also herewith, but are unsigned, as I do not think they require my signature.

2. Expressing pleasure at my having found the accounts clearly and accurately kept, I am, &c.

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No. 24. ORDER THEREON, 8th November 1873, No. 1623.

With his letter above recorded, the President of the Vellore Municipality submits the annual report for 1872-73. The estimates and actuals are compared below :—

RECEIPTS.	Estimates.	Actuals.
	RS.	RS.
Balance brought forward ...	5,230	10,365
Assignment by Government ...	1,110	1,110
Rate on Houses, &c.	9,000	7,645
Tax on Arts, &c.	7,000	7,274
Tax on Carriages	1,650	1,762
Registration of Carts	800	994
Tolls	12,000	16,994
Fees	200	123
Fines	50	92
Endowments, &c.	6,380	1,086
Contribution from Local Funds	750	...
Miscellaneous	3,300	5,298
Advances recoverable	3,190	...
Total ...	50,660	52,741

CHARGES.	Estimates.	Actuals.
	RS.	RS.
Grant I.—	19,000	7,286
New Works	5,300	5,482
Repairs		
Contribution to Local Fund Boards for Roads	810	3,255
Other items	900	809
Grant II.—	800	1,188
Results' Grants		
Contribution for Inspection	200	300
Grant III.—	3,700	1,070
Hospitals and Dispensaries..	150	280
Vaccination	250	192
Registration of Births, &c.	8,550	10,056
Conservancy		
Grant IV.—	1,300	2,125
Lighting		
Other Miscellaneous purposes	5,680	4,452
Grant V.—	2,250	2,224
Office	250	1,501
Miscellaneous		2
Advances recoverable	...	56
Refunds	1,520	11,463
Balance		
Total ...	50,660	52,741

2. The balance brought forward exceeded the estimate by Rupees 5,133, said to be entirely due to short expenditure in the previous year, but the Government notice that, in paragraph 14 of the Vice-President's report, it is stated that the Local Fund contribution of Rupees 750 for the dispensary was received before the commencement of the year. The decrease in the rates on houses is owing, in great part, to there being an uncollected balance of Rupees 756, which, however, is a great improvement on the previous year which closed with an outstanding balance under this head of Rupees 2,520. The collections under "Tax on Arts, &c.," slightly exceeded the estimate, and it is reported that an additional sum of Rupees 1,465 became irrecoverable in consequence of the decision of the Town Sub-Magistrate that, under Section 169 of the Act, prosecutions must be instituted within three months of the date fixed for the payment of the tax. The matter has been referred to the High Court, and the Government desire that the result of the reference may be communicated to them. The tolls were farmed out for Rupees 4,900 above the estimate and Rupees 5,700 above the receipts of the previous year. The amount realized (Rupees 16,994) exceeded the expenditure on Communi-

	Rs.
Communications	5,390
Contribution for road to Railway Station	3,255
Share of establishment	436
	9,081
Revenue from tolls	16,994
Excess ...	7,913

cations, as shown in the margin, by Rupees 7,913; and, under these circumstances, the Government consider that at least one-half of the receipts from Tolls should be made over annually to the Local Fund Board of the Circle in lieu of the contribution for one road at present paid. The decrease under "Endowments, &c.," is owing to the late date at which the dispensary and lungerkhana were formally transferred to the Municipality.

3. The very large decrease in the expenditure on New Works is attributable to the postponement of drainage works pending the elaboration of a complete scheme. The Vice-President also reports that it was partly owing to the Municipality having no Overseer for three months of the year; but the Government agree with the President in thinking that works of a petty nature, such as ordinary road repairs, &c., need not necessarily have come to a stand-still on that account. The report contains no allusion to the educational operations of the Municipality, but the Government observe that the sum paid as results' grants exceeded the estimate by Rupees 388. The cause of the apparent short expenditure on the dispensary has been alluded to above. The entry in the Remark Column of Statement I.-A is not very intelligible, as it apparently refers to the sum of Rupees 214-7-2 shown in column 3 as a receipt during the year, but not again shown as expended by Investment. Perhaps the remark was meant to refer to the entry in Column 2. No report on the working of the institution has been received.

4. The Government are glad to observe that the lighting of the town has been extended. The President's remarks on the disproportionate increase in the cost of establishment should receive attention. The charges for assessment and collection of taxes, shown under Grant IV., more properly belong to Grant V. The statements should, in future, be submitted stitched together in book form.

5. The statement regarding the short expenditure on New Works explains the large closing balance which will be available for utilization when a system of drainage has been decided on.

6. The Vice-President's explanation of the points noted in G.O., dated 1st November 1872, No. 1492, do not call for any special remark, but they should have been submitted in a separate communication.

(True Extract.)

J. Wright
Ag. Under Secy
for Chief Secretary.

To the President of the Municipal Commission, Vellore.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner for Madras.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Board, North Arcot.

Exd. J. Wright.

Separations

Rev: 1873: Dept
No. 3668

Govt. of {1873} Madra

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSION,
Vellore,
&c., &c.,

Dated November, 8th.

Recd. — " - 14th. Encl.

G.O., 8th November 1873, No. 1623.

NOVEMBER.
Nos. 23-24.

Vellore Municipality.—The annual report of this Municipality for the year 1872-73, reviewed.

No. 98

LSDGBD

15: Nov: 1873