

(1) Number of Pages.....10
(2) Date of repair.....19-4-68
(3) Initials of the Referencer.....2.5.4-68

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	194.	Press
B.P. No.		Mis.

Dated 28-1-1875 196 .

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*Proceedings of the Madras Government, Financial Department,
18th January 1875.*

Municipal Reports.

No. 125. Read the following letter from E. L. PEARSE, Esq., Vice-President of the Municipal Commission, Vellore, to W. S. WHITESIDE, Esq., President of the Municipal Commission, Vellore, dated Vellore, 3rd November 1874, No. 144:—

I have the honor to report on the working of the Vellore Municipality during the past official year 1873-74.

2. The Commission was composed of eight official and nine non-official members, the total number of meetings held during the year was forty-five, and the average attendance at each meeting was five and a half.

3. The accounts having been audited by the Treasury Deputy Collector of this district, his report and the following statements are herewith forwarded:—

- I. Statement of Revenue and Receipts.
- II. Statement of Expenditure, with two enclosures.
- III. Abstract of Deposit Accounts.
- IV. Statement of Demand, Collection, and Balance.
- V. Balance Sheet.
- VI. Statement showing the Incidence of Taxation.

4. The receipts and expenditure of the year are entered below, in comparison with the Budget Estimates:—

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RECEIPTS.		Budget Estimate.		Actuals.		Increase.		Decrease.		Net Increase.	
1		2		3		4		5		6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Balance	...	8,000	0 0	11,463	0 4	3,463	0 4				
Assignment by Government	...	1,110	0 0	1,110	0 0						
Surplus Pound Collections	...			22 14 6		22 14 6					
Arrears, Current.		RS.		RS.							
Rates on Houses and Land	...	1,000	6,000	5,289	7 2			1,710	8 10		
Tax on Trades	...	2,000	7,000	6,650	14 8			2,349	1 4		
Tax on Vehicles	...			2,109	13 4	429	13 4				
Tax on Carts	...			1,900	0 0	192	0 0				
Tolls	...			16,000	0 0	2,150	0 0				
Fees	...			100	0 0	380	12 0				
Fines	...			70	0 0	85	14 0				
Fees in Schools	...			100	0 0	62	2 0			37	14 0
Lungerkana	...			4,176	0 0	6,444	11 6				
Dispensary	...			2,624	0 0	2,517	13 10	106	2 2		
Contribution from Local Funds	...			750	0 0	750	0 0				
Market-rent	...			3,000	0 0	3,350	0 0				
Fees in the Slaughter-house	...			200	0 0	224	7 6				
Sale Proceeds of Materials, &c.	...			80	0 0	406	2 0				
Avenues	...			10	0 0			10	0 0		
Rent of Cart-stands	...			250	0 0	400	0 0				
Rent of Municipal Bungalow	...			120	0 0	94	8 3	25	7 9		
Sale of Sweepings	...					8	0 0				
Advances Recoverable	...					87	0 0				
Sale Proceeds of Land	...					4,261	6 6				
Miscellaneous Receipts	...					144	6 3				
Total	...	55,170	0 0	65,105	15 4	14,175	1 5	4,239	2 1	9,935	15 4

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EXPENDITURE.			Budget Estimate.		Actuals.		Increase.		Decrease.		Net Decrease.	
1			2		3		4		5		6	
			RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
New Works	...	...	18,800	0 0	9,441	9 3	...	...	9,358	6 9	...	...
Repairs	...	...	5,510	0 0	5,812	8 7	302	8 7	...	...	...	...
Establishment	...	...	4,490	0 0	4,733	2 1	243	2 1	...	...	...	...
Tools and Plant	...	...	140	0 0	780	4 5	640	4 5	...	...	...	...
Contribution to Local Fund	...	...	800	0 0	812	8 0	12	8 0	...	...	...	...
Municipal School	...	...	300	0 0	256	9 6	...	...	43	6 6	...	...
Results Grants	...	...	1,600	0 0	1,597	8 0	...	...	2	8 0	...	...
Inspection of Schools	...	...	500	0 0	500	0 0	...	...	...	...	...	...
Miscellaneous	...	...	50	0 0	25	0 0	...	...	25	0 0	...	...
Dispensary	...	...	3,300	0 0	3,232	10 7	...	...	67	5 5	...	...
Vaccination	...	...	220	0 0	340	0 0	120	0 0	...	...	...	...
Registration of Births, &c.	...	...	190	0 0	199	15 4	9	15 4	...	...	...	...
Conservancy	...	...	9,050	0 0	9,784	6 0	734	6 0	...	...	...	...
Lighting	...	...	1,860	0 0	3,166	3 2	1,306	3 2	...	...	...	...
Market	...	...	460	0 0	408	0 0	...	...	52	0 0	...	...
Slaughter-house	...	...	...	...	184	0 11	184	0 11	...	...	...	...
Lungerkanah	...	...	4,180	0 0	4,096	13 6	...	...	83	2 6	...	...
Other Purposes	...	...	50	0 0	...	...	...	...	50	0 0	...	...
Office	...	...	2,250	0 0	2,383	14 7	133	14 7	...	...	...	...
Miscellaneous...	...	...	250	0 0	770	1 1	520	1 1	...	...	...	...
Total	...	...	54,000	0 0	48,525	3 0	4,207	0 2	9,681	13 2	5,474	13 0
Balance	...	...	...	...	16,580	12 4	...	...	...	...	...	...
Total	...	...	...	...	65,105	15 4	...	...	...	...	...	...
Deposits	...	...	...	...	1,845	7 3	...	...	...	...	...	...

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5. It will be observed from the above statements that the opening balance amounted to Rupees 11,463-0-4, the collections during the year to Rupees 53,642-15-0, the expenditure to Rupees 48,525-3-0, and the closing balance to Rupees 16,580-12-4, exclusive of Rupees 1,845-7-3 deposited by Contractors; total balance Rupees 18,426-3-7.

6. Of this balance, Rupees 12,296-14-5 was in the Taluq Treasury, Rupees 4,200-11-7 in the Bank of Madras, Rupees 128-9-7 in the Municipal Cash-chest, and Rupees 1,800 in two Government promissory notes of the 5½ per cent. loan purchased on account of the Vellore Lunkerkanah.

7. Although Tolls and Taxes were levied at the same rates as in the preceding years, the receipts of the year under report exceeded the estimates by Rupees 9,935-15-4, owing partly to improvements in several items of income, and partly to the receipt of the following sums not expected when the Budget was prepared, viz. :—

	RS.	A.	P.
Surplus Pound Collections	22	14	6
Unexpended balance of Lunkerkanah Allowance	228	11	6
Sale Proceeds of Land	4,261	6	6

8. The collections of tolls and market-rent, and the rent for the sweepings of the cart-stands, was let out on contract.

9. The decrease in the House-tax is not real, as the whole of it has been collected after the close of the year, with the exception of Rupees 62-14-0, of which Rupees 32-11-0 is irrecoverable.

10. The falling off in the Trade-tax arose partly from current tax Rupees 598, and arrears Rupees 2,019 having become irrecoverable, the first owing to poverty, death or desertion of the defaulters, and the second to the cessation of proceedings against defaulters, consequent on an order passed by the Town Sub-Magistrate in the case referred to in G.O., 1st December 1873, No. 1738.

11. The receipts on account of the Civil Dispensary fell below the estimate, because interest due on Government promissory notes for Rupees 2,500 belonging to this institution was not drawn for the past year.

12. The decreases in the other items of receipts being small call for no remarks.

13. The actual expenditure of the year was lower than the estimate by Rupees 5,474-13-0. The causes of the increases and decreases in the several cases are explained below.

14. The increase in the expenditure for Repairs was caused by the payment of a larger sum than was anticipated for the repair of the Civil Dispensary, the entire cost being Rupees 714-13-4.

15. The excess in the outlay for Establishment was occasioned by raising the pay of the Overseer from Rupees 60 to 70 and entertaining a Lascar for him on Rupees 6 per mensem and employing some temporary road coolies.

16. The greater expenditure for Tools and Plant is attributable to the purchase of corrugated iron sheets for Rupees 340-8-0, mathematical instruments for Rupees 156-8-0, and three hand-pumps for Rupees 171-8-9.

17. The contribution to Local Fund for the repair of the Katpadi Road is fixed at Rupees 812-8-0, and not at the round sum shown in the estimate.

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18. The increase in the number of children vaccinated, to whom batta was paid, accounts for the larger amount spent for Vaccination.

19. The small increase in the charge for Registration of Births and Deaths is cost of providing signboards, &c., for the Registrar's Office.

20. The cost on account of Conservancy increased, because the pay of the three Sanitary Inspectors was augmented from Rupees 20 to 25 each, two night-soil carts were constructed at Rupees 201-2-0, and the number of conservancy carts was increased from 29 to 32, involving an annual additional expenditure of Rupees 741-2-0.

21. The number of lights in 1872-73 was 285; it was increased to 339 in the past year, the expenditure being as follows :—

	RS.	A.	P.
Cost of twelve Silber's Lamps	294	7	0
Lanterns and Lamp-posts	435	15	7
Kerosene Oil	1,450	4	0
Establishment	746	3	2
Contingency	239	5	5
Total ...	3,166	3	2

22. At the time the Budget was prepared it was not known when the slaughter-house would be ready for use, consequently no provision was made for any expenditure on that account. It was opened for public use in July 1873, and the sum of Rupees 184-0-11, shown as expenditure under that head, represents the pay of the Inspector and sweeper as well as contingent charges.

23. The increase made to the pay of the Manager by raising it from Rupees 50 to 70 per mensem is the cause of expenditure under the head "Office" being above the estimate.

24. The Miscellaneous Charges consists of the following items :—

	RS.	A.	P.
Advertising Charges	20	4	6
Printing Charges	102	4	10
Almanac and Army List	8	7	0
Government Gazette	18	0	0
Refund of Trade-tax	213	8	0
Refund of House-tax	16	0	0
Signboards	48	0	6
Numbering Carts	40	14	6
Numbering Houses	53	9	0
Land Purchased	20	0	0
Fencing Trees	7	1	6
Quit-rent	14	11	11
Auditor's Fee	122	4	0
Remuneration for Special Service	20	0	0
Postal Charges	45	7	6
Receipt Stamps	12	10	0
Cleaning Cesspool	3	0	0
Purchase of Earthen Pipe	3	13	10
Total ...	770	1	1

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25. The expenditure on New Works fell short of the estimate by Rupees 9,358-6-9, because several drains and bridges provided for in the estimate were not undertaken in consequence of the difficulty of preparing a practicable scheme of drainage for the town.

26. The short expenditure in other cases is too petty to need explanation.

27. The new works executed during the year are as follow:—

	RS.	A.	P.
Revetment to the Butcher's Nullah	949	3	11
Do. at Anna Sastri Street	59	10	0
Drains at Old Munsif's Court Street	926	0	0
Do. at Circar Mundi Street	1,328	9	10
Do. near Municipal Office	11	5	0
Tunnel across Butcher's Nullah	327	15	5
Do. at Kasevavaradar Covil Street	345	11	10
Slaughter-house	2,454	9	9
Compound Wall around the Municipal Office	621	3	6
Bund for the Cusba Channel	362	3	3
Stone Pillars substituted for wooden ones in the Municipal Market	787	6	0
Latrine near Nayaniapa Moodelly Street	384	14	6
Do. Commissariat Bazaar	109	0	0
Dust-bins	758	9	9
Causeway at Butcher's Nullah	3	12	0
Gates at Jaitan stand and Grass Market	11	0	0
Total ...	9,441	9	3

28. The streets and roads in the town and cantonment were kept in good repair.

29. Cholera was entirely absent during the year, but fever and small-pox prevailed, and the former carried off 345 and the latter 33 persons, while there were 34 deaths from bowel-complaints, and 353 from other causes; total deaths 764. The number of births was 750.

30. The return of births and deaths, furnished by the village Monigars, who were paid for the work by the Municipality, having been found defective and incorrect, their services were dispensed with, and three new Registrars have been employed since February last with better results.

31. The total number of persons vaccinated was 2,052, of whom 380 were by the Municipal Vaccinator, and the rest by the Medical subordinates employed under the Civil Surgeon of Vellore. The operation proved successful in 1,710 cases, unsuccessful in 89, and doubtful in 27, while the result was unknown in 226 cases of children not residing in the town and vaccinated in the market-place or public streets.

32. In reporting upon the working of the Civil Dispensary, it seems sufficient to quote below what the Civil Surgeon states in his report for 1873-74:—

"The institution continues to work most satisfactorily, the total number of in-patients treated in 1872 and 1873 was 482, and in 1873-74, 517, and the total

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number of out-patients in 1872-73, 4,917, and in 1873-74, 5,255, showing a considerable increase in both classes. There were five capital operations of which four were successful. Several minor operations were also performed.

"The financial condition of the hospital continues flourishing; it is under the Municipality, which of course supplies any extra funds if necessary, but it actually costs the Municipality little or nothing; 2,500 Rupees are funded in the Government 5½ per cent.; 2,200 are annually granted from the Lungerkanah Fund. The Local Fund Board give Rupees 750 annually, and European subscriptions amounted to Rupees 149, Native, Rupees 30, sale of medicines Rupees 62-7-9. Two cawnies of land give a rent of Rupees 30 per annum, and the grass in the hospital compound Rupees 30 more per annum, and the expenses do not exceed receipts from these sources."

33. The total number of paupers supported by the Lungerkanah was 3,222; they were all persons destitute and unable to work; they used to attend daily at a certain place in the town, and each received 60 Rupees weight of rice for the day. This daily distribution was considered inconvenient to all parties, and a weekly distribution has been substituted since July last.

34. As the Suriaguntah Tank and its supply channel and the different wells in the town were maintained in good order, and the aqueduct from Suriaguntah across the fort glacis to the reservoir near the entrance to the Fort was opened for the use of the public, the water-supply of the town was all that was desirable.

35. The employment of three Sanitary Inspectors, six Peons, 27 Sweepers, and 29 Toties, 10 drain-cleaning coolies, and 32 conservancy and two night-soil carts, under the supervision of the Division Commissioners, secured the conservancy of the town satisfactorily.

36. The educational operations of the past year has been already brought to notice in the report from this office, dated 6th August 1874, No. 73.

37. The suggestions contained in paragraphs 5 to 9 of the Auditor's report are being duly attended to.

No. 78.

Submitted with enclosures to Government. The Vice-President having entered fully into the administration of the Municipality during the past year, the undersigned has no further remarks to offer. The letter referred to in the last paragraph but one was submitted to Government with letter, No. 59, dated 19th August 1874.

TRIPATTI,
30th November 1874.

(Signed) W. S. WHITESIDE,
President.

To the Acting Chief Secretary to Government, Fort St. George.

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No. 126. ORDER THEREON, 18th January 1875, No. 77.

The subjoined abstract shows the actual receipts and expenditure of the Vellore Municipality for 1873-74, compared with the estimates for that year:—

RECEIPTS.			CHARGES.		
1873-74.			1873-74.		
Estimate.	Actuals.		Estimate.	Actuals.	
RS.	RS.		RS.	RS.	
Balance brought forward ...	8,000	11,463	Grant I.		
Assignment by Government...	1,110	1,133	New Works—		
Rate on Houses, &c. ...	7,000	5,289	Communications ...		674
Tax on Arts, &c. ...	9,000	6,651	Sanitary and Miscella- neous ...	18,800	8,768
Tax on Vehicles ...	1,680	2,110	Repairs—		
Registration of Carts ...	900	1,092	Communications ...		3,390
Tolls ...	16,600	18,150	Sanitary and Miscella- neous ...	5,510	2,422
Fees ...	100	381	Other Items ...	5,430	6,325
Fines ...	70	86	Grant II.—		
Endowments, &c. ...	6,800	8,962	Municipal Schools ...		257
Contribution from Local Funds ...	750	750	Salary Grants ...	300	
Miscellaneous ...	3,760	8,889	Results Grants ...	1,600	1,598
Advances Recovered ...		150	Other Items ...	550	525
			Grant III.—		
			Hospitals ...	3,300	3,232
			Vaccination ...	220	340
			Registration of Births and Deaths ...	190	200
			Conservancy ...	9,050	9,784
			Grant IV.—		
			Lighting ...	1,860	3,167
			Other Miscellaneous Pur- poses ...	4,690	4,862
			Grant V.—		
			Establishment and Super- vision ...	2,500	2,752
			Refunds ...		230
			Balance ...	1,170	16,580
Total ...	55,170	65,106	Total ...	55,170	65,106

2. The receipts of the year, exclusive of the opening balance, amounted to Rupees 53,643, against an estimate of Rupees 47,170, the increase being chiefly under Tolls, Endowments, and Miscellaneous. The Government desire further explanation regarding the unanticipated receipt of Rupees 4,261 from the sale of land. The Government observe that the falling off under "House-tax" is explained not to be real, as almost the whole of the balance was collected after the close of the year. Some explanation should also have been given of the failure to collect so large a portion of the demand *within* the year.

3. The expenditure of the year amounted to Rupees 48,526 against an estimate of Rupees 54,000, so that not only was no effort made to expend the excess

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receipts which were unforeseen when the Budget was prepared, but there was an actual short expenditure of Rupees 5,474, the whole of which is attributed to several drains and bridges not having been undertaken in consequence of the difficulty of preparing a practicable scheme of drainage for the town.

4. The Medical Officer's report on the working of the Dispensary has not been forwarded as directed, but from an extract from the report quoted by the Vice-President it would appear that the institution did good work during the year. Statement I.-A has not been submitted. The President will supply the omission.

5. The total number of persons vaccinated is reported at 2,052, of whom only 380 were vaccinated by the Municipal Vaccinator, and the rest by the Medical subordinate employed under the Civil Surgeon of Vellore. The Government consider that the small proportion of the work performed by the Municipal Vaccinator calls for notice by the Commissioners. It is observed that he performed 630 operations in the preceding year. The registration of births and deaths is reported to have been unsatisfactory, but a change was made in the establishment in February last. It is gratifying to learn that the water-supply of the town was all that was desirable.

6. The Auditor's report is by no means satisfactory, and goes to show that the management during the year under review compares very unfavorably with that for the preceding year, when the accounts were reported by Mr. O'Brien to have been clearly and accurately kept.

7. The delay in the submission of the report has been excessive.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

No. 300
Revenue Department
Bolt. of 1875: 373073.

FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Valere,

do, do, do

Dated January, 18th.
Recd. — 26 Encl.

G.O., 18th January 1876, No. 77.

W. H. M.

JANUARY.
Nos. 125-126.

Valere Municipality — The annual report of
the Municipality for 1873-74 reviewed.

10 JAN 1876

28 Jan 1876