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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	769	Press
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Municipal—Report.

No. 70. Read the following letter from H. SEWELL, Esq., President of the Municipal Commission, Trichinopoly, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Trichinopoly, 23rd October 1875, No. 139:—

I have the honor to submit the annual report on the working of the Municipal Act in Trichinopoly for the year 1874-75, together with the report of the Auditor, D. Munisawmi Naidoo, the Head Accountant of the Collector's Cutcherry, and the required statements.

2. The irregularity pointed out by the Auditor in the 3rd paragraph of his report was caused by the inattention of the late Manager. The Commissioners have recently taken due notice, so that it may not occur again.

3. Regarding paragraph 4 of the said report, some of the cheque-margins were left uninitialled by an oversight. Proper care will be taken to prevent recurrence of this.

4. As per paragraph 7 of the said report, Rupees 1,326-2-0, which was not brought to account by the late Manager owing to the irregularity in the process of collecting taxes, has been since collected and credited to the Municipal Fund, and steps were taken by the Commissioners to prevent such neglect hereafter.

5. The receipts for the year amounted to Rupees 76,906-8-4 (including the opening balance of Rupees 655-10-3 of the deposit amount as explained in paragraph 5 of the Auditor's report) and the disbursements to Rupees 69,792-6-11, leaving a balance of Rupees 7,114-1-5 (as shown in Grant No. II.) The Local Fund Board has contributed only Rupees 14,000 on account of tolls instead of Rupees 17,000 as estimated; of the arrears of house-tax, Rupees 2,141-14-0 have been collected and Rupees 26-10-6 have been cancelled as irrecoverable, leaving a balance of Rupees 724-13-0, part of which will probably have to be cancelled also; the arrears of the professional tax, Rupees 22, shown as balance will be cancelled from the accounts in the current year. The Commissioners have arranged with one contractor to collect the house and land cesses. This plan appears to be working both economically and efficiently.

6. *Receipts.*—There was a difference of Rupees 16,186-8-4 between the actual collections and the estimate, a full explanation of which is given in Statement A.

7. *Expenditure.*—The principal expenditure was under Grant I., No. 1 *a* and *c*, No. 2, *a* and *c*; Grant III., No. 4, *a*, *b*, and *c*; and Grant IV., Nos. 1, 2, 5, and 10. Statements II-*a* and II-*b* explain the expenditure in greater detail, the chief items being a new road, Rupees 3,963-8-0, forming the southern boulevard; Rupees 1,579-12-5 for a drain along the north side of the town to receive the rain water of Rock Fort, Audar Street, &c.; Rupees 3,361-15-6 for the completion of the municipal hospital building; and Rupees 1,360-6-0 for out-houses, &c., for the same; Rupees 3,491 15-10 for certain improvements in the markets, especially, in the Fort, one called Mayilansandai market, for which the Commissioners have contracted a loan of Rupees 2,495 from the funded capital of the hospital at the usual percentage; the completion of a latrine, according to Mr. Chisholm's plan, for

Rupees 342-8-9, and the moat reclamation scheme; on this the Commissioners have spent Rupees 4,300 during the year out of the Rupees 6,000 contributed both by Government and Local Fund Board. It is expected that the work will be completed in the current year.

8. *Repairs.*—Rupees 6,119-9-8 were spent on the improvement of twenty roads during the year as detailed in Statement II.-B., which comes under "New Works." The heavy traffic on the large number of important roads and the strong winds that prevail in Trichinopoly during the south-west monsoons render it extremely difficult to keep all the roads in good order, but the Commissioners have no hesitation in saying that their general condition is better than it was last year.

9. *Education.*—The Commissioners have spent Rupees 180 more than the sanctioned amount in the budget in consequence of some unpaid bills of result grants of the previous year being paid in this year.

10. *Sanitary and Miscellaneous, Grant III.*—The Commissioners have spent Rupees 20,459-5-11 under this head, the details of which, as given in Statement II., require no explanation.

11. *Lighting.*—Rupees 4,920-6-6 were spent under this head; out of this Rupees 3,300 2-10 on contract for the first seven months and Rupees 1,620-3-8 for the last five months under the management of the Vice-President. The number of lamps has been increased, and kerosine has been substituted for oil in nearly all cases, the result being a great improvement in the lighting of the town.

12. *Planting and Maintenance of Avenues.*—Rupees 2,074 were spent under this head alone besides watering the streets.

13. *Health of the Town.*—There was no epidemic during the year, and the deaths from fever were 288 against 272 in the previous year. No deaths were reported from cholera, and the number that died of small-pox was only ten against seventy-seven in last year.

14. The total number of deaths registered during the year is 1,620 against 1,574 last year and 1,383 the year before, estimating the population at 78,000; this gives a death rate of a little over twenty per mille, which may be nearly right; as the births registered during the year numbered only 1,946 against 1,796 last year, or twenty-five per mille, it may, I think, be assumed that there has been some improvement in the registration. The decided reduction in deaths from small-pox is a satisfactory feature, and must be due, in some measure, to improved vaccination. Great care is taken by the Commissioners that money is not misappropriated under the system of payment by results, which is still in force; the plan of allowing Rupees 15 per mensem to the Senior Hospital Assistant at the dispensary for personal inspection of results is still in force.

15. A copy of the annual report on working of the municipal hospital is annexed.

16. A list is also appended giving the names of the Commissioners for the year, the number of meetings held, and the number attended by each Commissioner.

17. I regret to state that the subject of supplying water to the town from the Wyacondan Channel has not made much progress. In the current year the Commissioners engaged the services of the surveyor to take levels, but unfortun-

nately he did not turn out satisfactory, and after a short time left his work in an unfinished state. I am endeavoring to obtain the services of a trustworthy person for this work.

From D. MUNISAWMI NAIDU, English Head Accountant, Collector's Office, Auditor of Municipal Accounts, to H. SEWELL, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 13th September 1875.

In obedience to the instructions contained in the extract of the Proceedings of the Municipal Commissioners for the town of Trichinopoly at a meeting held on the 6th April 1875, communicated to me on the 14th idem, I have the honor to report that I audited the municipal accounts for the official year 1874-75, which I brought to a close on the 24th July. The delay in submitting the report after audit is owing to the demand account for 1874-75 of assessment of land in four villages within the municipal limits not being sent to me till the 28th ultimo.

2. I have carefully checked and compared the whole of the entries of receipts and disbursements in the cash-book with the vouchers consisting of daily memoranda of collections and registers kept for different sources of revenue and of bills passed by the President duly receipted by the several recipients of their value, and I beg to report that I have found them correct. I have also examined the entries in the ledger with those of the cash-book and found them correctly and regularly posted under proper headings.

3. I felt some difficulty in the course of my examination for want of vouchers being regularly filed owing, in my humble opinion, to the absence of daily examination of the entries in the cash-book with the vouchers till February last.

4. I also beg to point out that, in the course of examining the debit side of the cash-books with the cheque-margins, I found some of the latter omitted to be initialled by the President or the Vice-President, which I consider to be very necessary.

5. With reference to paragraph 4 of the last year's audit report, that there was no closing balance at the end of the year 1873-74, I beg to state that a sum of Rupees 655-10-3, shown as a balance in the Statement III., "Abstract of Deposit Account for the year 1873-74," as being the amount deposited by the contractors, has been brought to account under deposits in the year under report. Hitherto such deposits were kept separately under the impression that they are not revenue, but merely cash held in trust, and ought to remain in separate deposit accounts until those deposits are finally returned to the depositors, but now they are brought under accounts in accordance with the form of accounts now supplied by, and furnished to, the Accountant-General. Hence there is an opening balance of the said sum of Rupees 655-10-0 in the accounts for the year under report.

6. The income of the year with the opening balance, amounting to Rupees 76,906-8-4, and the amount expended during the year was Rupees 69,792-6-11, leaving a closing balance of Rupees 7,114-1-5. But the sum standing at the credit of the Municipality in the treasury on the 31st March 1875 was Rupees 7,377-1-9. The difference of Rupees 263-0-4 is explained by the fact that cheques, amounting to Rupees 263-15-5, issued in the latter part of March 1875, not having been presented for payment in the treasury till April 1875, and by the fact that Annas 15-1 received by the Municipality at the end of March not having been remitted to the treasury till April.

7. I beg further to point out that a difference of Rupees 1,326-2-0 between the demand and the actual collections of land and house taxes from 1st November 1870 to 31st March 1874 was omitted to be included in previous arrear, demand, collection, and balance statements submitted with the reports. I have included the said amount in the statement for the year under report.

8. I submit herewith Statements I. to IV., with enclosures, prepared by me with the assistance of the manager and in accordance with the G.O., No. 1646, dated 28th October 1871.

Proceedings of the Madras Government, Financial Department,
16th March 1876.

No. 71. ORDER THEREON, 16th March 1876, No. 516.

The following comparative statement shows the actuals for the past year compared with the estimates, as shown in the yearly report of the Trichinopoly Municipality:—

RECEIPTS.			CHARGES.		
	Estimates. 1874-75. RS.	Actuals. 1874-75. RS.		Estimates. 1874-75. RS.	Actuals. 1874-75. RS.
Balance brought forward ...	...	656	GRANT I.		
Government Allotments ...	1,188	6,538	New Works—		
Rate on Houses ...	20,020	17,651	Communications ...	...	3
Tax on Arts ...	410	386	Sanitary and Miscel- laneous ...	3,590	11
Tax on Vehicles ...	5,800	6,047	Repairs—		
Registration of Carts ...	1,700	1,706	Communications ...	8,239	6
Tolls ...	17,000	14,000	Sanitary and Miscel- laneous ...	221	1
Fees ...	1,310	1,324	Establishment ...	7,014	4
Fines ...	600	569	Tools and Plant ...	506	
Endowments ...	1,360	5,491	GRANT II.		
Contribution from Local Funds ...	860	1,860	Salary Grants ...	624	
Miscellaneous ...	10,472	19,798	Results Grants ...	766	
Recoveries ...	...	880	Contribution to Local Funds for Inspection ...	300	
			GRANT III.		
			Hospitals ...	4,970	5
			Vaccination ...	1,000	
			Registration of Births, &c. ...	390	
			Conservancy ...	15,540	14
			GRANT IV.		
			Lighting ...	4,000	4
			Markets ...	1,660	1
			Avenues, &c. ...	3,060	2
			Travellers' Bungalows ...	220	2
			Other Items ...	2,750	2
			GRANT V.		
			Supervision and Manage- ment ...	3,870	4
			Advances recoverable ...	...	1
			Refunds ...	...	2
			Balance ...	2,000	7
Total ...	60,720	76,906	Total ...	60,720	76,906

2. The preparation of the accounts sent in with this report is not very satisfactory. A mistake is in the first place made about the deposit accounts, which are mixed up with the general accounts in Statements I. and II.; the Auditor states that this is necessitated by the forms prescribed by the Accountant-General, but these can have no reference to the accounts called for by Government under Section 34 of the Towns Improvement Act. Moreover the entries in Statements

Proceedings of the Madras Government, Financial Department,
16th March 1876.

I, and II. on account of deposits do not tally with those in Statement III. There are also several minor irregularities. The Provincial grant on account of the Medical Subordinate's pay should not have passed through the accounts. The opening balance given in Statement I.-A is not discoverable in Statement I.; and it is not known whence it is obtained. The amount entered in column 11 of Statement I.-A appears to be the amount withdrawn from the capital, and cannot be made to agree with the items in Statement II.-A referable to endowments. The items given under heading 10, Miscellaneous, of Statement II., Grant IV., would have been more properly classed under Grant V., Supervision and Management.

3. The omission mentioned in paragraph 7 of the Auditor's report deserves attention.

4. The Government desire to receive in future more information as to the actual results attending the working of the Act.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Trichinopoly.
 „ 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 Board, Trichinopoly.

Exd. J. W. Fischer.

24/12/74
Obbt. of 118761 31/12/75.

FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

Trichinopoly,
25/12/74.

Dated March, 1975.

Issued — 25

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the working of the Trichinopoly Municipality in
1874-75 reviewed.

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29: March/75