

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT:

G.O. No.	<i>1005</i>	Press Mis.
Dated	<i>15-8-</i>	<i>1868</i>

Not to be folded or roughly handled

Kistna District
Circuit Kachari at
Bapalla 22 July 1868

From

W. McEwen Esq.

Acting Collector of Kistna District

To

The Honorable P. S. Ellis

Chief Secretary to Government

Madras

Sir,

1. I have the honor to submit a letter from the Vice President of the Guntur Municipal Commission No. 22 dated 27th June last, with the audited accounts of the Guntur Municipality for the year ending 31st April 1868

to the account of
of previous year 6412-5-4
to the account of
the year - - - 10229-5-2
of the account of
of the account of
of the account of

2. The receipts during the year including the balances at the close of last year amount to Rs. 24,495-5-6 and the expenditure to Rs. 17,983-11-4 as shown in detail in statements A & B. The balance to the credit of the Municipality at the close of the year was Rs. 8,420-1-9 as shown in the margin

actual receipts 6571-10-2
of the account of
of the account of
of the account of

3. During the past year, a good deal has been done in Guntur both in conservancy & in improvements.

I have the honor to be,
Your most obedient servant

W. McEwen
Acting Collector

Received
No 22 Aug 18 Nov 3 174-

Received of
Hon Wm Lloyd Garrison
of Boston and
of the Librarian
to the Librarian
of the Librarian
of the Librarian

Dated 22 July 1848
No 22

1848
No 22

Submitting a
letter from the Pres
President of the
General Municipal
Commission with
the visited accounts
of the General Mun-
icipalities for the
year ending 30 April
1848.

1848
No 22

1848

Proceedings of the Madras Government, Public Department,
15th August 1868.

No. 134. Read the following letter from the President of the Municipal Commissions in the Kistna District, to the Chief Secretary to Government, Fort Saint George; dated Bapaila, 22nd July 1868, No. 41.

I have the honor to submit a letter from the Vice-President of the Guntoor Municipal Commission, No. 22, dated 27th June last, with the audited accounts of the Guntoor Municipality for the year ending 30th April 1868.

2. The receipts during the year, including the balance at the close of last year, amount to Rupees 24,495-5-6 and the

	Rs.	A.	P.
Balance at close of previous year.....	6,412	5	4
Collections during the year.....	16,269	5	4
Government contribution received.....	1,813	10	10
	24,495	5	6
Actual balance.....	6,511	10	2
Government contribution to be received...	1,908	7	7
	8,420	1	9

expenditure to Rupees 17,983-11-4, as shown in detail in statements A and B. The balance to the credit of the Municipality at the close of the year was Rupees 8420-1-9, as shown in the margin.

3. During the past year, a good deal has been done in Guntoor, both in conservancy and in works and improvements.

From the Vice-President of the Municipal Commission, Guntoor, to the Magistrate and President of the Municipal Commissions, Kistna District; dated Guntoor, 27th June 1868, No. 22.

I have the honor to forward the Report of P. Streeramulu, appointed Auditor* of Accounts, as also the audited accounts of the Guntoor Municipal Commission for the past year, ending 30th April 1868.

* Your letter, No. 82, dated 2nd June 1868.

2. I have also the honor to submit a detailed report of actual expenditure for new works and improvements carried out by the Municipal Commissioners for the Town of Guntoor during the same period, as provided in Section 32 of Act X of 1865.

3. With reference to letter, No. 42, dated 10th April 1867, from the Vice-President, Municipal Commission, Guntoor, to the President, forwarding estimates of receipts and expenditure for the year ending 30th April 1868, you will observe, in paragraph 3, it was purposed "to build a bridge over a street leading to the Black Tank, which became a watercourse in the rainy season." This has been found to be impracticable at present, in consequence of the extensive alterations necessary in the drainage of this part of the town.

With this exception, the works proposed have been carried out. You will observe in the detail of actual expenditure, under the Heads "Works and Repairs," several items unsupported by amount of estimate.

4. This is explained in the following manner:—

An estimate of receipts and expenditure for the year ending 30th April 1868 was submitted to Government by the Vice-President of the Guntoor Municipality on the 10th April 1867, and was sanctioned by Government in their Order, No. 701, dated 17th June 1867. In this no sums were allotted for charges such as "toll gates," lamp posts, &c.; but the works were put in hand, and revised estimates, including all these charges, were submitted on the 21st December 1867. The Government, in their Order, No. 577, dated 9th May 1868, observed that "the submission of revised estimates of receipts and expenditure almost at the end of the year answers no useful purpose, and that no orders thereon are now required."

5. I have, therefore, been obliged to adhere to the figures in the first and sanctioned estimate.

6. The amount entered as charge for Municipal Police, namely, Rupees 4623-12-11, is the difference between the amount, Rupees 5243, paid into the Treasury by the Municipal Department, under Section 35, and that of the statement furnished by the Police Superintendent for the actual cost, which will be adjusted in the current year.

Proceedings of the Madras Government, Public Department,
15th August 1868.

From P. STREERAMULU, Auditor of Accounts of the Guntoor Municipality, to the Vice-President of the Municipal Commission, Guntoor; dated Guntoor, 20th June 1868.

Agreeably to my appointment, dated 30th ultimo, I have the honor to report, for the information of the Commissioners, the result of the audit of accounts of the Guntoor Municipality for the official year ending 30th April 1868.

I have examined all the accounts of the Commissioners, and found all the entries correct and duly vouched, except in a few instances, in which I am obliged to take the Vice-President's signature as an authority for the charge. For instance, the Overseers were entrusted with lumps of money for sundry works, such as repairing roads, &c., and they have not obtained proper receipts for the sums expended by them for the first half, pleading themselves that they were not required to do so. They have, however, got during the second half of the year, certain receipts in support of some items, while sundry disbursements were left unsupported by any vouchers except their own accounts. Moreover, I beg to call the attention of the Commissioners to the very careless and irregular manner in which the receipts and accounts of the Sub-Overseer are kept, in order to enable them to adopt measures for preventing recurrence of such irregularities.

Had they opened a roll of coolies employed by them, and obtained the initials or signatures of the recipients, it would have been better for giving more credit to their accounts.

3. The details of collections under the different heads are hereunder given :—

under the different heads are hereunder given :—										
	Estimated receipts for the whole year.			Demand.			Actual collections.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Rate on houses and buildings	1,300	0	0	1,652	2	9	1,652	2	9	*Rupees 6 of this sum were collected in May 1868.
Tax on arts, trades, and professions.....	4,300	0	0	4,710	0	0	*4,710	0	0	
Tolls.....	3,000	0	0	6,400	0	0	6,400	0	0	
Tax on carriages and animals	1,200	0	0	1,119	4	0	1,119	4	0	
Registration of carts and vehicles without springs	500	0	0	631	0	0	631	0	0	
Fees for licensing offensive trades.....	150	0	0	202	0	0	202	0	0	
Fines.....	300	0	0	531	9	0	531	9	0	
Miscellaneous receipts	134	0	0	618	6	9	618	6	9	
Sale of vacant sites	30	0	0	404	14	10	404	14	10	
Total.....	10,914	0	0	16,269	5	4	16,269	5	4	
Government contribution.										+ Rupees 3 were subsequently received on account of Government contribution.
Recovered							1,813	10	10	
Still due							2,114	13	11	
Balance from last year's account.....							16,412	5	4	
Grand total.....							26,610	3	5	

4. There was a sum of Rupees 6412-5-4, being purely the sale proceeds at the commencement of the year under report, and

4. There was a sum of Rupees 6412-5-4, being purely the sale proceeds of vacant sites at the commencement of the year under report, and Rupees 404-14-10 were realized under that head, making a total of Rupees 6817-4-2, which I have deducted from the actual expenditure, in order to enable me to obtain the amount of Government contribution as observed by the Government in their Proceedings of the 2nd March 1868, No. 268.

Thus—

Actual expenditure incurred during the year	RS.	A.	P.
Deduct collections on account of sale of sites	18,602	14	5
	6,817	4	2
Balance...	11,785	10	3

Proceedings of the Madras Government, Public Department;
15th August 1868.

5. The Government contribution calculated upon this sum, at 25 per cent., amounts to—

Rupees.....	3,928	8	9
+ (actual receipts).....	16,269	5	4
= (aggregate).....	20,197	14	1
+ (last year's balance)....	6,412	5	4
= (grand total).....	26,610	3	5
— (actual expenditure)....	18,602	14	5
	8,007	5	0

6. Of the sum of Government contribution, Rupees 1813-10-10 were remitted by the Collector, Kistna District, in the month of March last, and Rupees 2114-13-11 are still due.

7. Collections on account of taxes on arts, trades and professions, exclusive of remissions

	1st half year.			2nd half year.		
	Number of persons.	Amount.		Number of persons.	Amount.	
		RS.	A. P.		RS.	A. P.
2nd Class.. ...	47	587	8 0	45	562	8 0
3rd do. ...	103	618	0 0	100	600	0 0
4th do. ...	197	591	0 0	195	585	0 0
5th do. ...	592	592	0 0	574	574	0 0
Total...		2,388	8 0		2,321	8 0
					2,388	8 0
Grand total...					4,710	0 0

on appeals (Rupees 350-8-0) and death, absence and poverty of the payers (Rupees 209), amount to Rupees 4710, as particularized in the margin.

8. The tolls were rented out for Rupees 6900, but a remission of Rupees 500 was granted by the Commissioners for the reasons given in their Minute, dated 2nd May 1868; and, of the remainder, Rupees 5900 were recovered within the year, and Rupees 500 in May last.

9. The particulars of fees realized for licensing vehicles and animals are as follows :—

	For the 1st half-year.			For the 2nd half-year.		
	No.	Amount.		No.	Amount.	
		RS.	A. P.		RS.	A. P.
On four-wheeled carriages on springs drawn by one horse...	3	13	8 0	4	18	0 0
Two-wheeled ditto by horses and bullocks...	10	30	0 0	10	30	0 0
On horses over thirteen hands...	7	31	8 0	8	36	0 0
On ponies under thirteen do. ...	23	34	8 0	19	28	8 0
Do. under eleven do. ...	3	1	8 0	3	1	8 0
Bullocks...	907	453	8 0	862	431	0 0
Asses...	24	6	0 0	15	3	12 0
Registration of carts without springs. ...	319	319	0 0	312	312	0 0

Miscellaneous source of receipts chiefly consists of

1. Sale of manure ...	510	8	0
2. Fees upon distraints ...	58	0	0
3. Do. on temporary erections, rent of Police huts, &c.	49	14	9
	618	6	9

10. The following exhibits the details of expenses incurred during the year under different heads.

New Works.			
Buildings ..	4,776	8	4
Drains...	197	1	5
	4,973	9	9

4 *Proceedings of the Madras Government, Public Department,*
15th August 1868.

<i>Repairs.</i>		
Roads...	1,544	13 1
Planting trees...	95	3 4
Drains...	227	1 9
	1,867	2 2

<i>Conservancy.</i>		
Scavengering...	2,372	12 0
Toties...	326	14 2
Removing prickly-pear...	814	15 7
Tools and implements...	66	14 0
Lighting...	32	5 9
Digging latrine pits...	92	5 0
Sites for do.	166	8 11
Tar...	31	6 8
Dust boxes...	44	11 0
Repairing fire-engine...	4	0 0
Miscellaneous expenditure...	208	15 9
	4,161	12 10

<i>Police.</i>		
Establishment...	5,243	0 0
Furniture...	17	8 0
	5,260	8 0

<i>Establishment.</i>		
Supervision and management...	1,882	5 1
Miscellaneous charges...	388	10 1
For purposes other than those specified in Section 25, viz., cost of municipal boundary stones...	2,270	15 2
	68	14 6
Total...	18,602	14 5

11. Moreover, Rupees 104-6-6 were expended from the Municipal Fund for removing prickly-pear in the compounds of private individuals, and for instituting suits, &c., and this sum is to be recovered from parties concerned in due course.

12. From a statement from the Superintendent of Police, Kistna District, it appears that the actual cost of Police is Rupees 4,641-4-11, showing a saving of Rupees 619-3-1 to be added to Rupees 8007-5-0, minus (Government contribution) 206-6-4. Thus, there would be a net balance of Rupees 8420-1-9 for the next year.

13. The estimate of receipts and disbursements first submitted by the Commissioners was sanctioned by the Government in their Order dated 17th June 1867, No. 701, and a revised estimate was forwarded by them, but the Government observed* that the submission thereof almost at the close of the year answers no useful purpose, and that no orders thereon are required, and therefore I am obliged to adopt the figures of receipts in the first estimate.

14. In conclusion, I beg to add that the different forms of accounts adopted by the Office Manager and the correct method in which they are kept are highly creditable to him, and this rendered me great assistance for the purposes of audit.

Proceedings of the Madras Government, Public Department,
15th August 1868.

5

B.

ABSTRACT of charges under all heads incurred by the Municipal Commissioners for the Town of Guntoor during the year ending 30th April 1868.

	Actual expenditure.				
	Amount.			Total.	
	RS.	A.	P.	RS.	A. P.
1. New works and improvements.....	4,973	9	9		
2. Repairs.....	1,867	2	2		
3. Conservancy.....	4,161	12	10		
4. Police.....	4,641	4	11		
5. Establishment.....	2,270	15	2		
				17,914	12 10
6. For purposes other than those specified in Section 25.....				68	14 6
Total...				17,983	11 4
Balance overpaid on account of Police, to be recovered.....				619	3 1
Grand Total...				18,602	14 5

GUNTOOR MUNICIPAL COMMISSIONERS' OFFICE,
27th June 1868.

(Signed) T. C. BIRD, Major,
Vice-President.

Proceedings of the Madras Government, Public Department,
15th August 1868.

C.

Actual receipts of the Municipal Commissioners for the town of Guntoor during the year ending
30th April 1868.

	Actual collections.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. Rate on houses and buildings.....	1,652	2	9			
2. Tax on arts, trades, and professions.....	4,710	0	0			
3. Tolls.....	6,400	0	0			
4. Tax on carriages and animals.....	1,119	4	0			
5. Registration of carts and vehicles without springs.....	631	0	0			
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades.....	202	0	0			
7. Fines and other miscellaneous receipts.....	1,149	15	9			
8. Sale of vacant sites.....	404	14	10			
Government contribution at 25 per cent. on the total expenditure.....	17,983	11	4	16,269	5	4
<i>Deduct.</i>						
1. Balance from sale of vacant sites last year.....	6,412	5	4			
2. Amount realized by sale of vacant sites this year.....	404	14	10			
	6,817	4	2			
	11,166	7	2			
Government contribution, Rupees 3,722-2-5, of which has been received.....				1,813	10	10
Balance in hand from the last year.....				6,412	5	4
Deduct actual disbursements.....				24,495	5	6
				17,983	11	4
Government contribution to be received.....				6,511	10	2
				1,908	7	7
Balance for next year.....				8,420	1	9

GUNTOR MUNICIPAL COMMISSIONERS' OFFICE,
27th June 1868.

(Signed) T. C. BIRD, Major,
Vice-President.

No. 135.

ORDER THEREON, 15th August 1868, No. 1005.

The President of the Kistna Municipalities submits with his letter above recorded the report of the Vice-President of the Guntoor Municipality, forwarding a report of the Auditor, as also the accounts for the past year, ending the 30th April 1868.

Proceedings of the Madras Government, Public Department,
15th August 1868.

	RS.	A.	P.
• Rate on houses and buildings.....	1,652	2	9
Tax on arts, trades, and professions.....	4,710	0	0
Tolls.....	6,400	0	0
Tax on carriages and animals.....	1,119	4	0
Registration of carts, &c.....	631	0	0
Fees for licensing slaughter-houses, cart-stands, and offensive trades.....	202	0	0
Fines and other receipts.....	1,149	15	9
Sale of vacant sites.....	404	14	10
Total.....	16,269	5	4

† New works and improvements.....	4,973	9	9
Repairs.....	1,867	2	2
Conservancy.....	4,161	12	10
Police.....	4,641	4	11
Establishment.....	2,270	15	2
For purposes other than those specified in Section 25.....	68	14	6
Balance overpaid on account of Police, to be recovered.....	619	3	1
	18,602	14	5

2. It appears from the Auditor's report that the actual collections* exceeded the estimate for 1867-68 by Rupees 5355-5-4.

3. The total expenditure†, as per Statement B, amounts to Rs. 18,602-14-5, of which Rupees 68-14-6 were spent on works other than those specified in Section 25 of Act X of 1865, and Rupees 619-3-1 were disbursed on account of the Police in excess of the amount actually due, which, it is observed, will be adjusted in the accounts of the current year.

4. The Auditor's mode of calculating the Government contribution, as well as that adopted in Statement C, is not correct. According to Statement B, the expenditure on works provided in Section 25 of the Act is shown to be Rupees 17,914-12-10, of which it would appear, from paragraph 11 of the Auditor's report, that Rupees 104-6-6 have been expended for the removal of prickly-pear from the compounds of private individuals, and for instituting suits, &c. As this sum will be recovered from the parties concerned, the net amount on which the Government contribution should be calculated is Rupees 17,810-6-4.

5. In Statement C, the Government contribution is entered at Rupees 3722-2-5, but the precise amount, at 25 per cent. on the *bona fide* expenditure, is Rupees 4452-9-7. Adopting these figures, the balance sheet of the Municipality for the past year will stand as follows:—

Statement C.

	RS.	A.	P.
Actual collections.....	16,269	5	4
Government contribution on Rupees 17,810-6-4.	4,452	9	7
Balance from the last year.....	6,412	5	4
Rupees...	27,134	4	3

Deduct—

Actual disbursements.....	17,983	11	4
Rupees...	9,150	8	11

6. With this large balance available, the Government trust that arrangements will be made to improve the drainage and conservancy of the town.

*Proceedings of the Madras Government, Public Department,
15th August 1868.*

7. In the annual report to be furnished next year, mention should be made of the effect which the measures adopted for the improvement and conservancy of the town have had on the sanitary condition of the place.

(True Extract).

Chief Secretary.

To the President of the Municipal Commission of Guntoor.
„ Inspector General of Police.
„ Accountant General.
Paragraphs 1 and 7 to the Presidents of the several Municipalities.

Wd. J. E. Barnes.

*Proceedings of the Madras Government, Public Department,
15th August 1868.*

No. 134. Read the following letter from the President of the Municipal Com-
missions in the ~~Kistna~~ District, *submitting the Report of the Vice President*
(Here enter 22nd July 1868, No. 41. *and the Accounts for the year ending 30 Apr 1868.*)

No. 135. ORDER THEREON, 15th August 1868, No. 1005.

The President of the Kistna Municipalities submits with his letter above re-
corded the report of the Vice-President of the Guntoor Municipality, forwarding
a report of the Auditor, as also the accounts for the past year, ending the 30th
April 1868.

7. In the annual report to be furnished next year, mention should be made of
the effect which the measures adopted for the improvement and conservancy of the
town have had on the sanitary condition of the place.

(True Extract).

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commissions in

Wd. J. H. Barnes.

Recd 21 June 68

Gunttoor.
20th June 1868

From, P. Streeramulu
Auditor of Accounts
of Gunttoor Municipality

To, Major T. G. Bird
Vice President of the Municipal
Commissioners
Gunttoor.

Sir,

Agreeably to my appointment
dated 30th Ultimo, I have the honor to
report for the information of the
Commissioners, the result of the audit of
accounts of the Gunttoor Municipality for the
official year ending 30th April 1868.

I have examined all the accounts
of the Commissioners & found all the
entries correct & duly vouched except
in a few instances, in which I am
obliged to take the Vice President's
signature

first half, pleading themselves that they were not required to do so. They have however got during 2^d half of the year, certain Receipts in support of some items, while sundry disbursements were left unsupported by any vouchers except their own accounts. Moreover I beg to call the attention of the Commissioners to the very careless & irregular manner in which the Receipts & accounts of the Sub Overseer are kept, in order to enable them to ~~adopt~~ measures for preventing recurrence of such irregularities.

it would have been better for
giving more credit to their accounts.

3 The details of collections
under the different Heads are hereunder
given -

	Estimated receipts for the whole year -	Demand.	Actual Collections	Remarks.
Rate on houses & buildings.	1300	1652 2 9	1652 2 9	
Tax on Arts, Trades & professions -	4300	4710	4710	
Tolls -	3000	6400	6400	
Tax on Carriages & Animals.	1200	1119 4	1119 4	
Registration of carts & vehicles without springs	500	631	631	
Fees for licensing offensive trades.	150	202	202	
Fines -	300	531 9	531 9	
Miscellaneous receipts.	134	618 6 9	618 6 9	
Sale of vacant sites.	30	404 14 10	404 14 10	
Total	10914	16269 5 4	16269 5 4	
Government Contributions -				
Re covered				
Balance from last year's account.				
Grand Total -				

1813 10 10

from the actual expenditure

in order to enable me to obtain the amount of Government contribution as observed by the Government in their Proceedings of the 2^d March 1868 No 268.

Thus.

~~Actual of 1st year~~
incurred during the year 18602-14-5

Deduct collections on account of sale of sites. 6,817-4-2

Balance - 11,785-10-3

5 The Government contribution calculated

upon this sum at 25 percent amounts to

Rs 2928-8-9 + (actual receipts)
16,269-5-4 = (aggregate)
20,197-14-1 + (last year's balance)
6,412-5-4 = (Grand Total)
26,610-3-5 - (actual expenditure)
18602-14-5 = (balance for next year)
8007-5-"

6 ~~Of the sum of Government contribution~~
Rs 1813-10-10 was remitted by the Collector Kistna District in the month of March last & Rs 2,114-13-11 is still due.

7. Collections on account of

1 st half year	2 nd half year	Taxes on Arts, Trades and professions exclusive of remissions on appeals
No of persons	No of persons	
103	100	600
197	195	585
592	574	574
Total	2388 8	2321 8
		2388 8
Grand Total	4710	to Rs 4710- as particulars in the margin.

8 The Tolls were rented

out for Rs 6900, but a remission of Rs 500 was granted by the Commissioners for the reasons given in their Minute dated 2^d May 1868, and of the remainder

Rs 6900 were received within the year & Rs 500 in May last.

9 The particulars of fees realized for licencing Vehicles & animals are as follows.

	For the 1 st half year		For the 2 nd half year	
	No.	Amount	No.	Amount
On four wheeled carriages on springs drawn by one horse.	3	13 8 "	4	18 " "
Two wheeled $\frac{D}{s}$ by horses & bullocks.	10	30 " "	10	30 " "
On horses over 13 hands	7	31 8 "	8	36 " "
~~Do do do do do do do do~~	~~10~~	~~20 8 "~~	~~10~~	~~20 8 "~~
$\frac{D}{s}$ under 11 $\frac{D}{s}$	3	1 8 "	3	1 8 "
Bullocks.	907	453 8 "	862	431 " "
Asses.	24	6 " "	15	3 12 "
		<u>570 8 "</u>		<u>548 12 "</u>

Registration of carts without springs 319 319 " " 312 312 " "

Miscellaneous source of receipts chiefly consists of

- 1 Sale of manure. 510-8-
- 2 Fines upon distrainments 58-4-
- 3 $\frac{D}{s}$ on temporary erections,

Rent of Police huts &c. — 49-14-9 618-6-9

10 The following exhibits the details of expenses incurred during the year under different heads.

Public Works.

Buildings.	4776 8 4
Drains.	1971 5
	<u>4973 9 9.</u>
Repairs	
Roads.	1544 13 1
Planting Trees.	95 3 4
Drains.	227 1 9
	<u>1867 2 2.</u>
Conservancy	
Scavenging	2373 12 "
Taxes.	326-14-2
Carried Over	<u>2699-10-2 6840-11-11</u>

Brought forward	2699.10.2	6840
Removing prickly pear.	814 15 7	
Tools & Implements.	68 14 "	
Lighting.	32 5 9	
Digging latrine pits.	92 5 "	
Sites for $\frac{D}{s}$.	166 8 11	
Tar	31 6 8	
Dust Boxes.	44 11 "	
Repairing Fire engine.	4 " "	
Miscellaneous expenditure	<u>208 15 9</u>	4161 12 10

Police.

Establishment	5243 " "
Furniture	<u>17 8 "</u>
	5260 8 "

Establishment

Supervision & management.	1882 5 1
Miscellaneous charges.	<u>388 10 1</u>
	2270 15 2.
For purposes other than	
those specified in Section 25 $\frac{V}{g}$.	
Cost of Municipal boundary stones.	<u>68 14 6</u>
Total	<u>18002 14 5.</u>

11 Moreover Rupees 104-6-6 were expended from the Municipal fund for removing Prickly pear in the compounds of private individuals & for instituting suits &c, and this sum is to be recovered from parties concerned, in due course.

12 From a statement from the Superintendent of Police, Kistna District, it appears that the actual cost of Police is Rs 4641-4-11 shewing a saving of Rs 619-3-1 to be added to Rs 8007-5-4, minus (Govt contribution) 206-6-4 - Thus there would be a net balance of Rs 8420-1-9 for the next year.

13 The estimate of Receipts and disbursements first submitted by the Commissioners, was sanctioned by the Govt in their order dated 17th June 1867 No 701, and a revised estimate was forwarded by them, but the Government observed that the submission thereof almost at the close of the year answers no useful purpose & that no orders thereon are required and therefore I am obliged to adopt the figures of receipts in the first estimate.

14 In conclusion I have to state that the different forms submitted by the

by the Office Manager and the correct method in which they are kept are highly creditable to him and this rendered me great assistance for the purposes of audit.

Guntur
20th June 1868

I have the honor to be,

Sir
Your Most Obedt Servt

Sir Anneton
Auditor of the Public Accounts

Vide Order
9th May 1868
No 577

Reg. N. 45

N. 22.

Guntur
27th June 1868

From

The Vice President
of the Municipal Commis-
Guntur

To

The Magistrate and President
of the Municipal Commissions
Kistna District

Sir

* your letter N. 32
dated 2nd June 1868

I have the honor to forward the
Report of P. Theeramulu appointed auditor
of accounts as also the audited accounts of the
Guntur Municipal Commission for the
past year ending 30th April 1868.

I have also the honor to submit a Detail
report of actual expenditure for new works
and improvements carried out by the
Municipal Commissioners for the Town of
Guntur during the same period, as provided
in Section 32 of Act 5 of 1865.

With reference to letter N. 42 dated
10th April 1867 from the Vice President,
Municipal Commission, Guntur to the
President forwarding estimates of Receipts
and expenditure for the year ending
30th April 1868, you will observe in para 3
it was proposed to build a bridge over a
"street" leading to the Black Tank which

"became a water course in the rainy season"
This has been found to be impracticable
at present, in consequence of the extensive
alterations necessary in the drainage of
this part of the Town.

With this exception the other works
proposed have been carried out. You will
observe in the Detail of actual expenditure
under the Heads "works & Repairs" several
items unsupported by amount of Estimate.
This is explained in the following manner.

An estimate of Receipts and Expenditure
for the year ending 30th April 1868 was
submitted to Government by the Vice-
President of the Quintero Municipality
on the 10th April 1867 and was sanctioned
by Government in their Order No. 701
dated 17th June 1867. In this no sums
were allotted for charges such as "Toll Gates"
"Lamp posts" &c. but the works were put
in hand and revised estimates including
all these charges were submitted on the
21st December 1867. The Government in
their Order No. 577 dated 9th May 1868
observe that "the submission of revised
"estimates of receipts & expenditure almost
"at the end of the year answers no
"useful purpose and that no orders thereon
"are now required"

I have therefore been obliged to adhere
to the figures in the first and sanctioned Estimate

The amount entered as charge for
Municipal Police namely Rs. 4623-12-11
is the difference between the amount
Rs. 5243-... paid into the Treasury by
the Municipal Department under
section 35 and that of the statement
furnished by the Police Superintendent
for the actual cost, which will be
adjusted in the current year.

I have the honor to be
Sir
Your most obedient servant
Levon & Bird Major
This District

1822

From
The Vice President,
Municipal Commission
Quinton

To The President,
Municipal Commission
Kintla District

Dated. 27th June 1868

Received

Enclosed to (from)
Nov 15th Aug 5/18 and 1854
Forwarding the Report of
the Auditor of Accounts
of Quarter Municipality
with the Annual
Report for the year
ending 30th April 1868.

Wm A. B. 84
1860/1865

Abstract of charges under all heads incurred by the
Municipal Commissioners for the Town of Guntur
during the year ending 30th April 1868.

		Actual expenditure					
		Amount			Total		
1.	New works and improvements	4973	9	9			
2.	Repairs	1867	2	2			
3.	Conservancy	4161	12	10			
4.	Police	4641	4	11			
5.	Establishment	2270	15	2	17914	12	10
For purposes other than those specified in Section 25		"	"	"	68	14	6
Total					17983	11	4
Balance overpaid on account of Police to be recovered					619	3	1
Grand Total					18602	14	5

Guntur Municipal
Commissioners' Office
27th June 1868

Francis B. B. B.
Vice President

Actual receipts of the Municipal Commissioners for the town of Guntur, during the year ending 30th April 1868.

	Actual Collections				
	Amount			Total	
1. Rate on houses and buildings	1652	2	9		
2. Tax on arts, trades, and professions	4710	"	"		
3. Tolls	6400	"	"		
4. Tax on carriages and animals	1119	4	"		
5. Registration of Carts and vehicles without springs	631	"	"		
6. Fees for licensing slaughter houses, Cartstands and Offensive trades	202	"	"		
7. Fines and other miscellaneous receipts	1149	15	9		
8. Sale of vacant sites	404	14	10	16269	5 4

Government Contribution at 25 per cent.
on the total expenditure Rs. 17983-11-4
Product

- Balance from sale of vacant sites last year — 6412-5-4
- Amount realized by sale of vacant sites this year — $\frac{404-14-10}{11,166-7-2}$ 6817-4-2

Government Contribution Rs. 3722-2-5 of which has been received — " " " 1813 10 10
Balance in hand from the last year — " " " 6412 5 4

Rs. 11687
No 1586

Actual receipts of the Municipal Commissioners for the town of Junter, during the year ending 30th April 1868.

	Actual Collections				
	Amount		Total		
1. Rate on houses and buildings	1652	2	9		
2. Tax on arts, trades, and professions	4710	"	"		
3. Tolls	6400	"	"		
4. Tax on carriages and animals	1119	4	"		
5. Registration of Carts and vehicles without springs	631	"	"		
6. Fees for licensing slaughter houses, Cartstands and Offensive trades	202	"	"		
7. Fines and other miscellaneous receipts	1149	15	9		
8. Sale of vacant sites	404	14	10	16269	5 4
Government Contribution at 25 per cent. on the total expenditure Rs. 17983-11-4					
Deduct					
1 Balance from sale of vacant sites last year	64	12-5-4			
2 Amount realized by sale of vacant sites this year	404-14-10	6817-4-2			
		11,166-7-2			
Government Contribution Rs. 3722-2-5 of which has been received.					
Balance in hand from the last year			1813	10	10
			6412	5	4
			24495	5	6
educt actual disbursements					
			17983	11	4
			6511	10	2
Government Contribution to be received					
			1908	7	7
Balance for next year			8420	1	9

Rs 11682
100/15/06

Actual receipts of the Municipal Commissioners for the town of Guntur, during the year ending 30th April 1868.

	Actual Collections					
	Amount			Total		
1. Rate on houses and buildings	1652	2	9			
2. Tax on arts, trades, and professions	4710	"	"			
3. Tolls	6400	"	"			
4. Tax on carriages and animals	1119	4	"			
5. Registration of Carts and vehicles without springs	631	"	"			
6. Fees for licensing slaughter houses, Cartstands and Offensive trades	202	"	"			
7. Fines and other miscellaneous receipts	1149	15	9			
8. Sale of vacant sites	404	14	10	16269	5	4
Government Contribution at 25 per cent. on the total expenditure Rs. 17983-11-4						
Deduct						
1 Balance from sale of vacant sites last year	64	12	5-4			
2. Amount realized by sale of vacant sites this year	404	14	10	6817	4	2
				11,166	7	2
Government Contribution Rs. 3722-2-5 of which has been received.						
Balance in hand from the last year	"	"	"	1813	10	10
	"	"	"	6412	5	4
				24495	5	6
Deduct actual disbursements						
	"	"	"	17983	11	4
				6511	10	2
Government Contribution to be received						
	"	"	"	1908	7	7
Balance for next year	"	"	"	8420	1	9

Guntur Municipal
Commissioners' Office
27th June 1868

Edward Birdall
Vice President

Subd 1/686
No 1586

1868 P. 16

In a letter from
the City Collector
of Boston dated
dated 22nd July 1868

P. 11

Nov 15th 1868

Original letter
and its enclosure
from the Vice Pre-
sident of the
Municipal Com-
mission No 229 23
June last
for P. 16
No 1365.

Quntoor.
20th June, 1868-

From, P. Streeramulu
Auditor of Accounts
of Quntoor Municipality
To, Major J. C. Bird
Vice President of the Municipal
Commission
Quntoor.

Sir,

According to my appointment
dated 30th Ultimo, I have the honor to
report for the information of the
Commissioners, the result of the audit
accounts of the Quntoor Municipality for the
official year ending 30th April 1868.

2 I have examined all the accounts
of the Commissioners & found all the
entries correct & duly vouched except
in a few instances, in which I am
obliged to take the Vice President's
signature

signature as an authority for the charge. For instance the Overseers were entrusted with lumps of money for sundry works such as Repairing Roads &c. - & they have not obtained proper receipts for the sums expended by them for the first half, pleading themselves that they were not required to do so. They have however got during 2^d half of the year, certain Receipts in support of some items, while sundry disbursements are left unsupported by any vouchers except their own accounts. Moreover I beg to call the attention of the Commissioners to the very careless & irregular manner in which the Receipts & accounts of the Sub Overseer are kept, & to urge upon them to take measures for preventing recurrence of such irregularities.

Had they opened a Roll of Coolies employed by them & obtained the initials or signatures of the recipients, it

it would have been better for giving more credit to their accounts.

3 The details of collections under the different Heads are hereunder given -

	Estimated receipts for the whole year.	Demand.	Actual Collections.	Remarks.
Rate on houses & buildings.	1300 " "	1652 2 9	1652 2 9	
Tax on Arts, trades & professions.	4300 " "	4710 " "	4710 " "	* Rs 6 of this sum were collected in May 1878.
Tolls - -	3000 " "	6400 " "	6400 " "	
Tax on carriages & Animals.	1200 " "	1119 4 "	1119 4 "	
Registration of carts & vehicles without springs.	500 " "	631 " "	631 " "	
Fees for licensing offensive trades.	150 " "	202 " "	202 " "	
Fines - -	300 " "	531 9 "	531 9 "	
Miscellaneous receipts.	134 " "	618 6 9	618 6 9	
Sale of vacant sites.	30 " "	404 14 10	404 14 10	
Total	10914 " "	16269 5 4	16269 5 4	

Government Contributions.

Re covered

Still due

Balance from last year's account.

Grand Total -

1873-74

2146 13 11

Rs 5 4

2146 13 11

* This sum subject to quarterly receipts in a period of 6 months for the balance.

4 There was a sum of Rs 6412-5-4 being purely the sale proceeds of vacant sites at the commencement of the year under report. & Rs 40 14 10 were realized under that head, making a Total of Rs 6817-4-2 which I have deducted from the actual disburse in

in order to enable me to obtain the amount of Government contribution, as observed by the Government in their Proceedings of the 2^d March 1868 No 268.

Thus.

~~Actual expenditure~~
incurred during the year - 18602 - 14 - 5
Deduct collections on account of sale of sites - 6817 - 4 - 2
Balance - 11,785 - 10 - 3

5 The Government contribution calculated upon this sum at 25 percent amounts to
Rs 2928 - 8 - 9 + (actual receipts)
16,269 - 5 - 4 = (aggregate)
20,197 - 14 - 1 + (last year's balance)
6,412 - 5 - 4 = (Grand Total)
26,610 - 3 - 5 - (actual expenditure)
18602 - 14 - 5 = (balance for next year)
8007 - 5 - "

6 ~~Of the sum of Government contribution~~
Rs 1813 - 10 - 10 was remitted by the Collector Kistna District in the month of March last & Rs 24 - 13 - 11 is still due.

7. Collections on account

	1 st half year	2 nd half year	Taxes on Arts, Trades and Professions exclusive of remissions on appeals
No of persons	47	45	
Amount	587 8	562 8	
No of persons	103	100	
Amount	618	600	
No of persons	197	195	
Amount	591	585	
No of persons	592	574	
Amount	592	574	
Total	2388 8	2321 8	
Grand Total	4710		

absence and poverty of the payers (Rs 209), amount to Rs 4710 - " - " as particulars in the margin.

8 The Tolls were rented out for Rs 6900, but a remission of Rs 500 was granted by the Commissioners for the reasons given in their Minute dated 2nd May 1868, and of the remainder Rs 5900 were recovered within the year & Rs 500 in May last.

9 The particulars of fees realized for licencing Vehicles & animals are as follows.

	For the 1 st half year		For the 2 nd half year	
	No.	Amount Rs.	No.	Amount Rs.
On four wheeled carriages on springs drawn by one horse.	3	13.8 "	4	18 "
Two wheeled $\frac{D}{2}$ by horses & bullocks.	10	30 "	10	30 "
On horses over 13 hands	7	31.8 "	8	36 "
$\frac{D}{2}$ under 11 $\frac{D}{2}$	3	1.8 "	3	1.8 "
Bullocks.	907	453.8 "	862	431 "
Asses.	24	6 "	15	3.12 "
		570.8 "		548.12 "

Registration of carts without springs 319 319 " " 312 312 " "

Miscellaneous source of receipts chiefly consists of

- 1 Sale of manure. 510-8-
- 2 Fees upon distraints 58-
- 3 $\frac{D}{2}$ on temporary erections,

Rent of Police huts & $\frac{D}{2}$ — 49-14-9 618-6-9

10 The following exhibits the details of expenses incurred during the year under different heads.

Public Works.

Buildings.	4770.8 4
Drains.	197.1 5
Repairs	4959.9
Roads.	1544.13 1
Planting Trees.	95.3 4
Drains.	227.1 9
Conservancy	1867.2 2
Scavenging	2372.12 "
Totals.	326-14-2
Brought Over	2699-10-2 6840-11-11

Brought forward	2699.10.2 6840 11 "
Removing prickly pear.	814 15 7
Tools & implements.	66 14 "
Lighting.	32 5 9
Digging latrine pits.	92 5 "
Sites for $\frac{D}{2}$	166 8 11
Tar	31 6 8
Dust Boxes.	44 11 "
Repairing Fire engine.	4 "
Miscellaneous expenditure	208 15 9
	4161 12 10

Police.

Establishment	5243 "
Furniture	17 8 "
Establishment	5260 8 "
Supervision & management.	1882 5 1
Miscellaneous charges.	388 10 1
	2270 15 2
For purposes other than	
those specified in Section 25 $\frac{1}{2}$ b	
Cost of Municipal boundary stones.	68 14 6
Total	18662 14 5.

Moreover Rs 104-6-6 were expended from the Municipal fund for removing Prickly pear in the compounds of private individuals & for instituting suits & $\frac{D}{2}$, and this sum is to be recovered from parties concerned in due course.

12 From a statement from the Superintendent of Police, Krishna District, it appears that the actual cost of Police is Rs 4641-4-11 shewing a saving of Rs 619-3-1 to be added to Rs 8007-5-4, minus (Govt contribution) 206-6-4 - Thus there would be a net balance of Rs 8420-1-9 for the next year.

13 The estimate of Receipts and disbursements first submitted by the Commissioners, was sanctioned by the Govt in their order dated 17th June 1867 No 701, and a revised estimate was forwarded by them, but the Government observed that the submission thereof almost at the close of the year, answers no useful purpose & that no orders thereon are required and therefore I am obliged to adopt the figures of receipts in the first estimate.

14 In conclusion I beg to add that the different forms of Accounts adopted by

by the Office Manager and the correct method in which they are kept are highly creditable to him and this rendered me great assistance for the purposes of audit.

I have the honor to be,

Guntur
20th June 1868

Yours Most Obedient
Secy
Auditor of the Public Accounts

Vide Order
9th May 1868
No 577.

Recd N. 45 N. 22.

Guntur
27th June 1868

From

The Vice President
of the Municipal Commission
Guntur

To

The Magistrate and President
of the Municipal Commission
Kistna District

Sir

* your letter N. 32
Dated 2nd June 1868
I have the honor to forward the
Report of P. Theerammulu appointed auditor
of accounts as also the audited accounts of the
Guntur Municipal Commission for the
past year ending 30th April 1868.

I have also the honor to submit a Detail
report of actual expenditure for new works
and improvements carried out by the
Municipal Commissioners for the Town of
Guntur during the same period, as provided
in Section 32 of Act 5 of 1865.

With reference to letter N. 42 dated
10th April 1867 from the Vice President
Municipal Commission Guntur to the
President forwarding estimates of Receipts
and expenditure for the year ending
30th April 1868, you will observe in para 3
it was proposed to build a bridge over a
"street leading to the Black Tank which

"became a water course in the rainy season"
This has been found to be impracticable
at present, in consequence of the extensive
alterations necessary in the drainage of
this part of the town.

For the exception of a few works
proposed have not been carried out. You will
observe in the detail of actual expenditure
under the heads "works & repairs" several
items unsupported by amount of estimate.
This is explained in the following manner.

An estimate of Receipts and Expenditure
for the year ending 30th April 1868 was
submitted to Government by the Vice-
President of the Guntoor Municipality
on the 10th April 1867 and was sanctioned
by Government in their Order No. 701
dated 17th June 1867. In this no sums
were allotted for charges such as "Toll Gates"
"Lamp posts" &c. but the works were put
in hand and revised estimates including
all these charges were submitted on the
21st December 1867. The Government in
their Order No. 577 dated 9th May 1868
observe that "the submission of revised

"estimates of receipts & expenditure almost
"at the end of the year answers no
"useful purpose and that no orders thereon
"are now required"

I have therefore been obliged to adhere
to the figures in the first and sanctioned estimate.

The amount entered as charge for
Municipal Police namely Rs. 4623-12-11
is the difference between the amount
Rs. 5243-... paid into the Treasury by
the Municipal Department under
section 35 and that of the statement
furnished by the Police Superintendent
for the actual cost, which will be
adjusted in the current year.

I have the honor to be

Sir
Your most obedient serv^t

Levon & Bird Major
Vice President

1822

From

The Vice President,
Municipal Campaign
Quarter

To The President,
Municipal Campaign
Winter Night

Dated: 27th June, 1868
Received

Enclosed 4/1000
From 15th July 1868 and 15th
forwarding the Report of
the Auditor of Accounts
of Winter Municipality
with the Annual
Report for the year
ending 30th April 1868.

Wm. H. B. 84
No 1365

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the

Acting Collector Kistna District
(Recd letter 22nd July 1882 No 41)

Order thereon 15 August 1882 No 105.

The President of the Kistna Municipalities submits with his letter above recorded, the Report of the Vice President of the Guntur Municipality forwarding a Report of the Auditor as also the accounts for the

past year ending the 30th April 1882.
It appears from the Auditor's Report that the actual collections exceeded the

Rate on houses & buildings	1652-2-9
Tax on Arts Trades & professions	4710
Tolls	6400
Tax on Carriages & animals	1119-4-30
Registration of Carts &c	631-4-2
Fees for licensing slaughter houses	
Cart stands & offensive trades	202
Fees & other receipts	1149-15-4
Sale of vacant sites	404-14-10
<u>Total Rupees</u>	<u>16,269-5-4</u>

the Estimate for 1867/68, by Rs 5555-5-4.

	Rs. a P.
New works, improvements	4473-9-9
Repairs	1867-2-1
Conservancy	4161-12-1
Police	4641-4-1
Establishment	2270-15-
For purposes other than those specified in S. 25	68-14-
Balance overpaid on account of Police to be repaid	619-3-
	<u>18,602-14-5</u>

3. The total expenditure as per Statement B amounts to Rs 18,602-14-5, of which Rs 68-14-6 were spent on works other than those specified in Section 25 of Act X of 1868, and Rs 619-3-1 were disbursed on account of the Police, in excess of the amount actually due, which, it is observed, will be adjusted in the accounts of the current year.

4. The Auditor's mode of calculating the Govt Contribution, as well as that adopted in Statement C, is not correct.

ing to Statement B, the expenditure on works provided in Sec. 25 of the Act is shown to be Rs 17,914-12-10, of which it would appear from paragraph 11 of the Auditor's Report, that Rs 104-6-6 have been expended for the removal of pickles or from the compounds of private individuals, and for instituting suits &c. As this sum will be recovered from the parties concerned, the net amount on which the Govt Contribution should be calculated is Rs 17,810-6-4.

5. In Statement C, the Govt Contribution

is entered at Rs 37,222-2-5,
 at the precise amt.,
 at 25 per cent on the
 bona fide expenditure,
 is Rs 4,452-9-7. Adopting
 these figures the balance
 sheet of the Municipi-
 pality for the past
 year will stand as
 follows -

Statement C.

Actual Collections	Rs	A. P.
	16,269	5-4
Govt Contribution on		
Rupees 17,810-6-4	4,452	9-7
Balance from the last year	6,412	5-4
	Rs 27,134	4-3

Deduct

Actual Disbursements	17,983	11-4
	Rs 9,150	8-11

~~Govt Contribution on~~
~~was Rs 4,452-9-7~~
Rs 4,452-9-7

6 With this large
 balance available
 the Govt trust that
 arrangements

arrangements will be
 made ^{to improve the} ~~for the~~ effected
 drainage and con-
 servancy of the Town.
 7. In the annual
 report to be furnished
^{next year}
 mention should be
 made of the effect
 which the measures
 adopted for the im-
 provement and
 conservancy of the
 Town have had on
 the Sanitary Condi-
 tion of the place.

To the President Municipal
 Commission ~~at the~~
 "Insp. General of Police" ~~at the~~
~~at the~~
 "Acct. General."
 Order of the President of the
 several Municipalities - ~~at the~~

Vol. 1868. Department.

No. 1025

PROCEEDINGS OF GOVERNMENT.

Dated 15th August 1868.

134/135