

1. Number of pages
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M.R.O. 1-89,000-16-10-89.

MADRAS RECORD OFFICE.

Government of Madras.

Rublee DEPARTMENT.

G.O. No.	1027	Press Mis.
Dated	20-8-	1968

Not to be folded or roughly handled

me

No. 30

Cambum Municipal Office
9th July 1868

From

J. R. H. Sharp Esquire

Vice President

~~Cambum Municipal Office~~

with the ~~regular~~ detailed statements
of the sums received and expended
for the year 1867 and '68.

A balance of Rs. 1540.4.8,
remained on hand at the end of
last year, which with the Government
Contributions
The

Nature of Charge	Amount per month		Amount per annum		Actuals during 1867
8 Scavengers at 5 Rupees each per month -	40	..	480	..	454.3.2
III Council vacancy					

Contribution at 25 per cent. Rupees
 574. 14. 9, on the collection made
 in the preceding half year made
 a total of Rupees 2115. 3. 5. The
 town police had not been paid
 for however during the preceding half
 also due for 1867 and 68. In this last
 amount a separate application
 will be made to you.

4 There has been some con-
 fusion and remissness of collection
 under

Rupees and paise		Rupees		Paise	
2	Repairs	288			
3	Conveyance	456	3	2	
4	Police	468	9	14	4
5	Establishment	1317	10	7	
For purposes other than those specified in Section 25					
Total				6806	23

under the head of house tax, when
 the Municipal act was introduced
 into Cumbum in November 1866,
 the Commissioners inadvertently
 collected house tax for a whole year
 instead of for the half year from
~~was begun to be made, but was not~~
 fully carried out, and from the delay
 caused by the Vice President by changing
 hands, and from my absence (after
 assuming charge of the office) in the
 District on Jemmabundy the main
 park

9 July 1868

Vice President

True Copy

Munro Municipal
 Commissioners Office
 19th July 1868
 President

part of the house tax remained un-
= collected. The loss under this head
amounted to about Rupees 400.

I blame myself for not having more
carefully looked into this matter on
assuming charge of the Vice Presidents

the salaries and the sums paid ~~as~~
from fines absences &c.

7 It will be seen however that
the two heads of "Police & Management"
swallowed up a very large portion of
our receipts leaving us very little
for

For Public No 1341/68.

in R

for expenditure on matters directly
promoting the health and comfort
of the rate payers.

8 The Commissioners expended
as much as was prudent under these
~~large a sum as could be~~
Government Order No 820 dated
11th July 1867.

I have the honor to be
Sir
Your most Obedt Servt
J. C. A. C.

~~President~~
The amount paid is caused by
deductions on account of absences,
fines &c.

10 The next largest sum is
Rupees 245 for repairing 444 yards
of the principal street of Cambourne
The

Sir

~~namo Dingo~~

I have the honor to forward the report on the Municipality of Cumbum, with the accounts of the receipts and expenditure for ~~the year 1866 to 1867~~ calculate with certainty upon their receipts under the head of tolls and fines levied up to the last day of the year.

9 The largest sum spent directly ~~for the benefit of the Town~~ is Rs 480, for 8 scavengers who sweep the principal streets removing the sweepings in carts drawn by themselves.

The difference of Rupees 23. 12. 10, between the yearly amount of wages and ~~for the year 1866 to 1867~~ November 1866 to April 1867. A ~~reference~~ was made after the mistake was discovered, and no new assessment was made at the beginning of the official year 1867, probably because it was thought that the simplest plan

by him to be correct, with the exception
of half an anna deficient in the
actual collections as compared
with the accounts; this amount
is believed to have been abstracted
~~by a toll-gate keeper who was dis-~~
missed on account of it.

14 This report has been de-
layed by the accounts not being
ready.

~~office~~ in February 1868. I trust that
now the Establishment is more used
to the routine of collecting &c. by a
whole year and half's experience we
shall be more punctual in our
collections.

B

Abstract of Charges under all heads incurred by the Municipal Commissioners for the Town of Lumburgh during the year ending 30th April 1868

		Actual Expenditure	
		Amount	Total
I Works	remained work of a Saline constructed near Market Hill gate	30 9.	
	for remained work of a Cartstand erected in the fork -	23 12.	54 5.
	Roads -	None -	
	Drains -	None -	
	Total -		54 5.
Description		Amount	Actual Expenditure for 1867/68
Buildings			
For Printing, Stationery, and other			
cart stands and offensive trades -		10	5.
of Fines and other miscellaneous receipts		122	8 6
		4666	8 7
Balance remained in hand from last year (including 50 Rupees advance)		1540	4 8
Government Contribution for the amount collected during the half year 1866 -		574	14 9
Government Contribution for the amount collected during 1867 and 68 received up to the 3 rd quarter -		943	15 8
		7725	11 8
Disbursement during the year 1867 & 68 vide Abstract B -		6806	2 3
Balance remained on 1 st May 1868 -		919	9 5

Lumburgh
T. D. A. A. A.

(Signed) R. A. A.

*Proceedings of the Madras Government, Public Department,
20th August 1868.*

No. 174. Read the following letter from the President of the Municipal Commission, Cumbum, to the Chief Secretary to Government, Fort Saint George ; dated Kurnool, 17th July 1868, No. 59.

I have the honor to forward the report on the Municipality of Cumbum, with the accounts of the receipts and expenditure for the year 1867-68, as called for by Government Order, No. 820, dated 11th July 1867.

From the Vice-President of the Municipal Commission, Cumbum, to the President of the Municipal Commissions in the Kurnool District ; dated Cumbum, 9th July 1868, No. 30.

I have the honor, with reference to Section 32 of the Towns' Improvement Act, and paragraph 4 of Government Order, 820, dated 11th July 1867, Public Department, to submit the following report on the Municipality of Cumbum, with the required detailed statements of the sums received and expended for the year 1867-68.

2. A balance of Rupees 1540-4-8 remained on hand at the end of last year, which, with the Government contribution at 25 per cent., Rupees 574-14-9, on the collection made in the preceding half-year, made a total of Rupees 2115-3-5. The Town Police had not been paid for, however, during the preceding half-year, so that a sum of Rupees 1847 had to be disbursed in the year under report on that account.

3. A sum of Rupees 31-8-11 is due to the Commission on account of road cess collected by the revenue authorities for lands within the Municipal Commission's limits in 1866-67 (vide letter of the Vice-President of 8th July 1867, No. 25). A further sum of Rupees 90-3-2 is also due for 1867-68. On this last amount a separate application will be made to you.

4. There has been some confusion and remissness of collection under the head of house tax. When the Municipal Act was introduced into Cumbum in November 1866, the Commissioners inadvertently collected house tax for a whole year, instead of for the half-year from November 1866 to April 1867. No refund was made after the mistake was discovered, and no new assessment was made at the beginning of the official year 1867, probably because it was thought that the simplest plan would be to put the amount inadvertently collected for the whole year at the credit of the tax payers for the half-year of 1866-67 and for the first half-year of 1867-68. In December 1867, a new assessment was begun to be made, but was not fully carried out, and from the delay caused by the Vice-President by changing hands, and from my absence (after assuming charge of the office) in the District on Jummahbundy, the main part of the house tax remained uncollected. The loss under this head amounted to about Rupees 400. I blame myself for not having more carefully looked into this matter on assuming charge of the Vice-President's office in February 1868. I trust that, now the establishment is more used to the routine of collecting, &c., by a whole year and half's experience, we shall be more punctual in our collections.

5. The item of Police expenditure, being beyond the control of the Commission, requires no comment.

6. The staff of employes was arranged with the strictest attention to economy ; the difference between the salaries and the sums paid arises from fines, absences, &c.

7. It will be seen, however, that the two heads of " Police and Management " swallowed up a very large portion of our receipts, leaving us very little for expenditure on matters directly promoting the health and comfort of the rate payers.

8. The Commissioners expended as much as was prudent under these heads ; for, of course, they could not calculate with certainty upon their receipts under the head of tolls and fines levied up to the last day of the year.

9. The largest sum spent directly for the benefit of the town is Rupees 480 for eight scavengers, who sweep the principal streets, removing the sweepings in carts drawn by themselves. The difference of Rupees 23-12-10 between the yearly amount of wages and the amount paid is caused by deductions on account of absences, fines, &c.

10. The next largest sum is Rupees 245 for repairing 444 yards of the principal street of Cumbum. The other sums spent are so trifling as to call for no remark.

11. A cart-stand was commenced in the Fort at Cumbum in 1866-67, and finished in 1867-68, and the Commission at first ordered that a fee of one Anna per cart should be paid for each cart halting there. This was I consider beyond our power ; Sections 120 and 121 of the Towns' Improvement Act provide for the licensing of private cart-stands, and for the provision of cart-stands by the Municipal Commission, but no where in the Act is any provision made for Municipal Commissioners charging for carts halting at the places provided by them under Section 121. The cart-stand in question was so far from the bazaar that travellers complained of being forced to halt their carts there (as it appears they were compelled to do by the Municipal Commissioners' subordinates) ; it was then ordered that they should halt their carts where they liked, but that they should pay a fee of one Anna to the stand keeper for this privilege—of course, this practice was quite illegal. It has been put a stop to, and directions have been issued that people may halt at the stand free of charge.

12. I have thus to record some irregularities in our procedure, and but little done towards the purpose which the title of the Act suggests is the main purpose of the Act, viz., the improvement of our town ; but I must plead the repeated absence of the working members of the Committee on their regular duties, and the difficulty of procuring efficient paid subordinates in this out-of-the-way place, as an excuse for the former, and the small amount left at our disposal as the reason for the latter.

13. The accounts for the year under report have been examined by Amalanaduni Kasavaloo Naidu, Head Clerk of the Head Assistant Collector's Office, and have been declared by him to be correct, with the exception of half an Anna deficient in the actual collections as compared with the accounts ; this amount is believed to have been abstracted by a toll-gate keeper, who was dismissed on account of it.

14. This report has been delayed by the accounts not being ready.

A.

DETAIL of expenditure for new works and improvements actually carried out by the Municipal Commissioners for the town of Cumbum during the year 1867-68 for the purposes specified in Section 25 of Act X of 1865 (Madras).

Description.		Amount.			Actual expenditure for 1867-68.		
		RS.	A.	P.	RS.	A.	P.
I. Works.	<i>Buildings.</i>						
	For remained work of a latrine constructed near Markapur toll-gate.....	30	9	0			
	For remained work of a cart-stand erected in the Fort.....	23	12	0			
					54	5	0
	<i>Roads.</i>						
	None.....						
	<i>Drains.</i>						
	None.....						
	Total...				54	5	0
Description.		Amount of each item.			Actual expenditure for 1867-68.		
		RS.	A.	P.	RS.	A.	P.
II. Repairs.	<i>Buildings.</i>						
	For Chintolpolem, Kakarla, and Ankalama toll-gates, and toll-gate keepers' sheds.....	11	1	10			
					11	1	10
	<i>Roads.</i>						
	No. 1 Pedda Veedi, or bazaar road, from channel bridge to fish bazaar, 444 yards in length, and 4½ yards wide.....	245	4	3			
					245	4	3
	<i>Drains.</i>						
	Channel bund of Chinna Caliva near T. E. Soobarayadoo's house.....	7	3	4			
	Drain, or Chinna Caliva bridge at Rayaveedi, near Syed Saib's tomb.....	18	11	10			
	3 drain bridges on the road Pedda Veedi, and road leading to tank bund.....	5	11	11			
	Total...				31	11	1
					288	1	2
Nature of charge.		Amount per month.			Amount per annum.		
		RS.	A.	P.	RS.	A.	P.
III. Conservancy.	8 Scavengers, at 5 Rupees each per month.....	40	0	0	480	0	0
					456	3	2

DETAIL of expenditure for new works and improvements, &c.—(Continued).

		RS.	A.	P.			
IV. Police.	The total expenditure for 6 months from 1st November 1866 to 30th April 1867, as per Superintendent's statement of 1866, and vide Government Order, No. 929, dated 13th September 1866.....	1,847	0	0			
	Do. for 6 months at the rate, vide Government Order, No. 854, dated 18th July 1867.....	1,832	1	0			
	Do. for 5 months under the revised scale, vide Government Order, No. 1303, dated 19th October 1867.....	1,010	13	4			
	Total...	4,689	14	4			
		Salary.			Total.		
		Per month.			Actual amount paid.		
		RS.	A.	P.	RS.	A.	P.
V. Establishment.	<i>Supervision and Management.</i>						
	1 Manager.....	30	0	0	327	0	0
	1 Overseer.....	10	0	0	114	9	4
	1 Goomastah.....	7	0	0	84	0	0
	6 Toll-gate keepers, at 6 Rupees each per month.....	36	0	0	426	7	6
	4 Peons, at 6 Rupees each per month.....	24	0	0	262	8	6
					1,214	9	4
	Miscellaneous charges....				103	1	3

B.

ABSTRACT of charges under all heads incurred by the Municipal Commissioners for the town of Cumbum during the year ending 30th April 1869.

	Actual expenditure.		
	Amount.		
	RS. A. P.	RS. A. P.	RS. A. P.
1. New works and improvements.....	54	5	0
2. Repairs.....	288	1	2
3. Conservancy.....	456	3	2
4. Police.....	4,689	14	4
5. Establishment.....	1,317	10	7
For purposes other than those specified in Section 25.....			
Total.....		6,806	2 3

C.

ABSTRACT receipts during the year ending on the 30th April 1868.

	RS. A. P.
1. Rates on houses, buildings, and lands.....	1,062 9 7
2. Tax on arts, trades, and professions.....	1,114 8 0
3. Tolls.....	1,558 13 6
4. Tax on carriages and animals.....	467 12 0
5. Registration of carts and vehicles without springs.....	280 0 0
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades.....	60 5 0
7. Fines and other miscellaneous receipts.....	122 8 6
Balance remained in hand from last year (including 50 Rupees advance).....	4,666 8 7
Government contribution for the amount collected during the half-year 1866... ..	1,540 4 8
Government contribution for the amount collected during 1867-68, received up to the 3rd quarter.....	574 14 9
	943 15 8
Disbursement during the year 1867-68, vide Abstract B.....	7,725 11 8
	6,806 2 3
Balance remained on 1st May 1868....	919 9 5

CUMBUM, 9th July 1868.

(Signed) F. R. H. SHARP,
Vice-President.

No. 175. ORDER THEREON, 20th August 1868, No. 1027.
With the foregoing letter, the President of the Cumbum Municipality transmits the report of the Vice-President of that Municipality, together with the accounts of receipts and expenditure for the year ending 30th April 1868.
2. It appears from the accounts that the expenditure incurred during the year 1867-68, amounted to Rupees 6806-2-3, viz :—

	RS. A. P.
New works and improvements.....	54 5 0
Repairs.....	288 1 2
Conservancy	456 3 2
Police.	4,689 14 4
Establishment.....	1,317 10 7

3. The receipts derived from the taxes and fees levied under the provisions of Act X of 1865 amounted to Rupees

	RS. A. P.
Rates on houses, buildings, and lands... ..	1,062 9 7
Tax on arts, trades, and professions... ..	1,114 8 0
Tolls... ..	1,558 13 6
Tax on carriages and animals... ..	467 12 0
Registration of carts and other vehicles without springs... ..	280 0 0
Fees for licensing slaughter-houses, cart-stands, and offensive trades... ..	60 5 0
Fines and other receipts... ..	122 8 6
Balance in hand from last year including 50 Rupees advance... ..	4,666 8 7
Government contribution for the amount collected, during the half-year 1866... ..	1,540 4 8
Government contribution for the amount collected during 1867-68, received up to 3rd quarter... ..	574 14 9
	943 15 8
Disbursements during the year 1867-68, vide Abstract B... ..	7,725 11 8
	6,806 2 3
Balance remained on 1st May 1868... ..	919 9 5

4666-8-7, which, with the Government contribution for the half-year in 1866, and for the 1st, 2nd, and 3rd quarters of the year 1867-68, and the balance from the previous year, placed at the disposal of the Commissioners a sum of Rupees 7725-11-8, or Rupees 919-9-5 in excess of the amount actually expended.

4. In paragraph 4 of the Proceedings of Government, dated the 18th July 1867, No. 854, it was pointed out that the Government contribution was "to be calculated on the total expenditure, and not on the amount to be raised by

"the Commissioners alone, as calculated by the President." It is observed that

20th August 1868.

the Vice-President has erroneously calculated the contribution "on the amount collected."

5. To correct this, and to carry forward a correct balance, it is necessary that the receipts and expenditure for the half-year ending 30th April 1867 should be considered.

6. From the report of the President of the Municipal Commission, dated the 29th June 1867, No. 90, and the statement received therewith, it is observed that the cost of the Police for the half-year ending 30th April 1867, was.....Rupees 2,066 2 9

The expenditure incurred on conservancy and establishment..... " 759 6 4

Rupees... 2,825 9 1

The Government contribution on this amount, at 25 per cent., is Rupees 706-6-3, which, with the receipts realized, Rupees 2299-11-0, amounted to Rupees 3005-1-3.

• Rupees 2,825-9-1.

Deducting therefrom the expenditure,* the balance available on the 1st May 1867 should have been Rupees 179-8-2.

7. It is observed, however, from the statements now rendered that the cost of the Police for the half-year ending 30th April 1867 did not exceed Rupees 1847, and as this cost was only brought to account in 1867-68, the balance sheet for the half-year ending 30th April 1867, and for 1867-68, would be as follows:—

	RS.	A.	P.
Receipts during the half-year ending 30th April 1867.....	2,299	11	0
Government contribution on Rupees 759-6-4.....	189	13	7
Rupees...	2,489	8	7
Deduct expenditure.....	759	6	4
Balance on the 1st May 1867.....	1,730	2	3
Collections in 1867-68.....	4,666	8	7
Government contribution on Rupees 6806-2-3...	1,701	8	7
Rupees...	8,098	3	5
Deduct disbursements in 1867-68.....	6,806	2	3
The balance on the 1st May 1868 should be.....	1,292	1	2

The accounts will be adjusted accordingly.

8. There would appear to have been some irregularity and remissions in the collection of taxes on the first introduction of the Municipal Act into the town of Cumbum, but these, the Government learn with satisfaction, have been corrected.

(True Extract).

Chief Secretary.

To the President of the Municipal Commission, Cumbum.

„ Inspector General of Police.
„ Accountant General.

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter *from the*

President Municipal Commission Thiruvool.
(No. 17 July 1868 No. 59)

Order thereon 20 August 1868 No. 1027.

With this letter of the 17th July 1868, the President of the Municipality in the Thiruvool District transmits the Report of the Vice President of the Municipality for the year ending 30th April 1868. It appears from the Accounts that

2. It appears from the Accounts that

that the expenditure incurred during the year 1867-68 amounted to Rs 6,806-2-3 - viz

For work & improve 554-5-
Repairs 288-1-2
Conservancy 456-3-2
Police 4,689-14-4
Establishment 1317-10-7

Rs - a. p.
Ratam houses buildings and lands 1062-9-7
Tax on shops and professions 1114-5-
Tolls 1558-13-6
Tax on carriages animals 467-12-
Registration of cattle & other vehicles & cart charges 280-
Fees for licensing slaughter houses & stands & attending trades 80-5-
Fines and other receipts 22-8-6
+ 666-8-7

3. The receipts derived from the Taxes and Fees levied under the provisions of Act II of 1865 amounted to Rs 4,666-8-7, which with the Govt Contribution for the half year in 1866, and for the 1st, 2nd, & 3rd quarters of the year 1867/68, and the balance from the previous year, placed at the

Balance in hand from last year including 50 Rupees advances - 1540-4-8
Govt contribution for the amt collected during the half year 1866 - 574-14-9
Govt Contribution for the amt collected during 1st 2nd & 3rd quarters of the year 1867-68 up to 3rd quarter 943-15-8
7725-11-8
Disbursements during the year 1867/68 vide Abstract 6806-2-3
Balance remaining on 1st May 1868 119-4-5

the disposal of the Commissioners a sum of Rs 7,725-11-8, or Rs 919-4-5 in excess of the amount actually expended.

4. In paragraph 4 of the Proceedings of Govt dated the 18th July/67 No 854, it was pointed out that the Govt Contribution was to be calculated on "the total expenditure" and not on the amt. to be raised by the Commissioners alone, "as calculated by the President," notwithstanding this, the Vice President has ^{erroneously} calculated the Contribution on the amount collected.

It is assumed that

5. To correct this, and to carry forward

forward a correct balance, it is necessary that the receipts & expenditure for the half year ending 30th April/07 should be considered.

6. From the Report of the President of the Municipal Commission dated the 29th June/07, No 90, & the Statement received therewith, it is observed that the cost of the Police for the half year ending 30th April/07 was Rs 2066-2-9.

Proc. dated 18th July/07 No 837.

Rs 2825-9-1

cent, is Rs 706-6-3, which with the receipts realized. Rs 2299-11-0 amounted to Rs 3006-1-3. Deducting therefrom the expenditure, the balance available in the 1st May/07 should have been Rupees 179-8-2.

7. It is observed, however, from the Statement now rendered that the cost of the Police for the half year ending 30th April/07 did not exceed Rs 1847. And as this cost was only brought to account in 1867-68 the balance sheet for the half year ending 30th April/07 to for 07/08 would be as follows

The Expenditure incurred on Contingency & Establishment 759-6-4
Rupees 2825-9-1
The Govt Contribution on this amount at 25 per cent.

follows.

Receipts during the
half year ending 30th
April/67. Rs 2299-11-"

Govt. Contribution.

Rs 759-6-4 - Rs 189-13-7
Rupees 2489-8-7

Deduct

Expenditure - Rs 759-6-4

Balance on the 1st May/67. Rs. 1,730-2-3

Collection during
1867/68 Rs 4666-8-7

Govt. Contribution
on Rs 6806-2-3 } 1701-8-7
Rs 8098-3-5

Deduct Disbursements

in 67-68. Rs 6806-2-3

The balance on
the 1st May 1868 } 1292-1-2
should be.

The Accounts will be
adjusted accordingly.

There would
appear to have been
some irregularity and
omissions in the

collection of taxes on
the first introduction
of the Municipal Act
into the town of Cum-
burn, but these the
Govt. learn with satis-
faction have been
corrected.

To the President of the
Municipal Corporation.
" Insp. Genl. of Police }
" Acct. Govt. }
27/8

Sub 1860. Department.

No. 1027.

PROCEEDINGS OF GOVERNMENT.

Dated *20 August* 1868

174:175.

17