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M.R.O. 1-22,400-24-11-40.

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

1017

G.O. No.

1077

Press
No.

Dated

12-8-1870

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
12th August 1870.*

Read the following papers :—

No. 79. From W. M. CADELL, Esq., President of the Municipal Commission, Trichinopoly, to the Chief Secretary to Government, Fort Saint George, dated Trichinopoly, 21st July 1870, No. 5.

In reply to your Deputy's Memorandum, Public Department, No. 170, dated 1st instant, I have the honour to explain on the discrepancies therein pointed out.

2. The difference between the balance, as shown by the statements and that specified in Mr. Wright's memorandum, is caused by the fact that, in the former, the amount of deposits, viz., Rupees 1470, are not included, while in Mr. Wright's memorandum it has been so, also Rupees 75, (as remarked by that gentleman,) though received into the Treasury, was *not* credited in the Treasury accounts till May. Again a sum of Rupees 27-2-6, and which happened to be in the Municipal cash chest, was *not* credited in Mr. Wright's memorandum.

These particulars are shown :—

	RS.	A.	P.
Balance according to Mr. Wright's memorandum	5,852	4	10
Deduct road-cess 75			
„ Deposit amount 1,470			
	1,515	0	0
	4,307	4	10
Add cash in Municipal cash chest	27	2	6
Total...	4,334	7	4

3. With regard to the apparent discrepancy alluded to in paragraph 2, I beg to point out that it has been caused in the same way by the omission of Rupees 75 as pointed out above, and the adding of Rupees 27-2-6 as shown underneath :—

	RS.	A.	P.
Deduct ...	5,852	4	10
	75	0	0
	5,777	4	10
Add ...	27	2	6
	5,804	7	4

4. Lastly, with regard as to how the sum of Rupees 1959-9-10 was arrived at as the refund on behalf of the Government contribution, I beg to submit the following explanatory statement :—

	RS.	A.	P.
Expenditure for the half-year ending 30th April 1867	18,085	8	11
„ „ „ full year, „ 30th „ 1868	53,477	4	9
„ „ „ „ „ 30th „ 1869	73,958	10	8
	1,45,521	8	4
Government contribution on the above	36,380	6	1
„ „ drawn up to this date,			
10th November 1866	3,231	2	0
„ 9th March 1867	1,077	0	8
„ 24th April 1867	1,077	0	8
„ 9th May 1867	1,077	0	8
„ 6th November 1867	5,630	9	7
„ 30th April 1868	4,537	2	1
„ 30th June 1868	7,224	4	11
„ 25th November 1868	14,485	11	4
	58,339	15	11
Surplus overdrawn ...	1,959	9	10

No. 80. From W. M. CADELL, Esq., President of the Municipal Commission, Trichinopoly, to the Chief Secretary to Government, Fort Saint George, dated Trichinopoly, 24th June 1870, No. 4.

I have the honour to submit the following report on the working of the Trichinopoly Municipal Commission for the past year, accompanied by the usual Statements A., B., and C. of receipts and disbursements which have been duly audited by Mr. Wright, the Deputy Collector in charge of the Treasury. It will be observed that the Statement A. has been prepared in detail, as directed by Government in their Proceedings of the 16th July last, Public Department, No. 35, paragraph 7.

2. I also enclose the report of the Auditor, and which I trust will be considered satisfactory.

With reference to Mr. Wright's remarks in paragraph 8, regarding the advances made for completing the market, I beg to state as a rule advances are not made by the Commissioners for *any* purpose, and that all payments are usually made in arrears and after the bills have been submitted. In completing the buildings required for the market a number of small works and improvements were, however, considered necessary, and for these purposes advances were made to the Commissioner in charge of the building from time to time. The Government will, however, observe that these have been all since finally and satisfactorily adjusted.

3. As regards the large amount of cash which passed through the hands of the Manager indicating (as stated by Mr. Wright) a very large staff of permanent work-people, I would take leave to observe that, in a large town like Trichinopoly with its very considerable suburbs, conservancy must of necessity be very expensive; the expenditure on these establishments has, however, not been lost sight of by the Commissioners, and a new scale of establishments effecting a saving of between 6000 and 7000 rupees annually has recently received their sanction.

4. With reference to the remarks of the Auditor regarding the large amount of arrears, (paragraph 10,) the Commissioners regret that this matter has not received so much attention as it should, but vigorous measures have already been set on foot for their realization, and it is hoped the amount of arrears will very soon be reduced to the lowest minimum. The Commissioners have directed the preparation of a *monthly* Demand, Collection and Balance Statement both for the current and past official year, so that every month these arrears will be carefully and strictly scrutinized.

5. HEALTH OF THE MUNICIPALITY.—During the past year, in the month of December, the town of Trichinopoly was visited by a somewhat severe outbreak of cholera, and which attained its greatest height in the month of January; the total number of deaths from this dire disease only was 375, or nearly twenty-nine per cent. of the entire mortality within Municipal limits. The disease was as usual introduced from Streerunglum, but only four deaths were reported to have occurred there during the continuance of the festival, owing no doubt to the excellent sanitary precautions taken by my predecessor.

6. Besides cholera the only disease which may be stated to have prevailed to any great or unusual extent was guinea-worm; during the past few years this

disease is said to have developed itself to an extent hitherto unknown, but the disease is seldom fatal. I cannot but think this disease must be attributed (to some extent at least) to the nature of the water, all of which is furnished by tanks, and which have for their supply the Wyacondan channel. In the estimate submitted for the present year, a sum of Rupees 14,000 has been entered for closing in and covering the supplying channel leading from the Wyacondan to the different tanks in the town; the Commissioners are, however, now doubtful whether it is expedient to undergo so large an outlay, for it must be borne in mind that, in its course from the western limits of the Cantonment and before it reaches the present supplying channel, the Wyacondan is an open channel, and is subject to all sorts of contaminations and pollutions which it is impossible even to mention; the covering in of the supplying channel which has for its head this polluted source cannot, in the opinion of the present Commissioners, provide a supply of good or wholesome water, and the question to be considered is, whether it would not be better to endeavour to procure a supply of good spring water (sufficient at least for drinking purposes) by sinking wells in such places as, after careful consideration and examination of the surrounding country, might be found suitable. The matter is now under the consideration of the Commissioners.

7. RECEIPTS AND EXPENDITURE.—From Statement C. it will be seen that the whole income of the year under report has been Rupees 1,01,681-13-4, against Rupees 93,032 in the preceding one. The subjoined statement shows the particulars.—

	1868-69.	1869-70.
	RS.	RS.
1. Rate on Houses and Buildings	13,228	16,964
2. Tax on Arts, Trades, and Professions	5,393	17,828
3. Tolls	23,056	25,449
4. Taxes on Carriages and Animals	5,897	5,947
5. Registration of Carts	1,550	1,625
6. Fees for Slaughter-houses	906	3,471
7. Fines and Miscellaneous receipts	13,323	3,802
8. Sale of Arsenal	...	5,000
9. Loan contracted from Civil Dispensary	...	5,000
Add Government contribution	...	10,000
Balance from last year	...	5,804

N. B.—Further sum of Rupees 3397-10-0 still due by Government will be adjusted in the accounts of the present year.

8. The increase in the collections in the first two items is owing to the increased punctuality in the realization of the taxes, and to the large amount of the collections of arrears of previous years.

9. The Government will observe that tolls still form a steadily increasing source of revenue, and, owing to the extension of the Southern Branch of the Great Southern of India Railway from this station, there can be no doubt but that, for a time at least, our receipts under this head will be considerably increased. Whether when the railway is completed and open this will continue to be the case, remains however to be seen.

10. The other items do not call for any particular remark.

11. EXPENDITURE.—The details of expenditure are so fully set forth in Statement A. that a very few remarks appear necessary.

12. The Government will observe that the Commissioners have purchased a small bungalow for an office, so that no further expense will be incurred for rent.

13. DRAINS.—The drainage of the town within the old Fort walls is now being systematically taken up, and the large drain at Thiprantholee is one of the most important; it has been solidly and substantially built with granite in chunam, and is carried straight across the reclamation with its outlet in the Davadanom channel.

14. In the repair of roads it will be observed there is an expenditure of upwards of Rupees 10,000; the roads are for the most part in very fair order and will bear comparison with those out of Municipal limits, but the establishments hitherto kept up have been very large, and are now being reduced.

15. On the repairing and improvement of tanks a sum of Rupees 3304 has been expended, the expenditure has hitherto been on the larger and more important ones, but there are no less than forty-eight tanks within Municipal limits, and a certain number can only be cleaned out and improved annually.

16. CONSERVANCY.—Under this head the expenditure has been upwards of Rupees 25,000—certainly a very large sum; but as stated in a preceding paragraph (3) the Commissioners are endeavouring to reduce their establishments. Care will, however, be taken that this is not done at the expense of efficiency.

17. The only other item of expenditure which calls for remark is the market, and on which, during the year under report, the sum of Rupees 6243 have been expended, making with the expenditure of the past year Rupees 17,945 as the total cost of the market; from this, however, we now derive a monthly income of Rupees 320, or Rupees 3840 annually; it is found, however, that the area is too confined and restricted, and additions will ere long be absolutely necessary.

18 In conclusion the Commissioners beg to inform the Government that further interments in the two burial-grounds near the jail, and which were strongly objected to by the late Sanitary Commissioner, have been voluntarily discontinued by the proprietor at the request of the Commissioners. One other very objectionable burying-ground is also being closed, and a new one provided, and the Commissioners have it in contemplation gradually to remove all burying from the vicinity of thickly-populated places.

No. 81.

ORDER THEREON, 12th August 1870, No. 1017.

The foregoing letter is the annual report of the Municipal Commissioners of Trichinopoly for the year 1869-70. The statements accompanying the report have been prepared with care, and exhibit very fully the nature of the transactions of the year.

2. The net receipts from current sources setting off refunds of taxes and after certain items not accruing under the provisions of the Act and amounting to Rupees

2304-11-7 have been deducted from "Fines and Miscellaneous," are found to		amount to Rupees 48,169-8-1. The	
		arrears collections are large, aggregating	
		Rupees 20,782-10 0. According to the	
		statements of 1868-69, a balance of Ru-	
		pees 4334-7-4 remained to be carried	
		forward to 1869-70. The balance brought	
		forward in the present statements is	
		Rupees 5804-7-4. The difference is	
		explained by the Acting President in the	
		second letter above recorded to be due	
		to the inclusion in the balance brought	
		forward of deposits amounting to Rupees	
		1470. This inclusion was improper, and	
		accordingly the correct balance of the	
		Municipal Fund, as shown by the state-	
		ments for 1868-69, is entered in the	
		margin. The current State contribution	
		paid was Rupees 10,000. The receipts	
		from other sources being added, the whole sum at the disposal of the Commissioners	
		was Rupees 99,062-5-8.	

3. Comparing these figures with the estimate, it is observed that there has been a considerable falling off in the three first items which are the most important. The total current receipts are less than the estimate by Rupees 7700-11-0. It does not appear that the very large arrears which were outstanding were taken into account and exhibited as they ought to have been in the estimate when it was framed. The arrears, which were collected during the year under review, were forty-three per cent. of the current receipts. Arrears amounting to Rupees 13,260, some of which date from 1866, are still uncollected. The Government are unable to understand how arrears to such an extent have accumulated, considering the large establishment which the Commissioners have always maintained. The Auditor has done service in calling attention to the existing state of things, but it was his duty to compare each item in the registers of assessments, where the demand is ascertained, with the collections, and thus to prepare an accurate Demand, Collection and Balance Statement for the information of the Commissioners.

4. The attention of the Department of Public Works will be called to the fact that the buildings which were made over to that Department to be sold to the best advantage, on behalf of Government, and which were sold to the Commissioners in June 1869 (G. O., 5th June 1869, No. 1841, Public Works Department) for Rupees 2500 were disposed of by them in November for Rupees 5000.

5. The next item in the statement of receipts which calls for notice is the loan to the Municipality of Rupees 5000 from Dispensary Funds. It is not stated on what terms or security nor under what authority this loan has been made; nor does it appear that the requirements of the Act in regard to borrowing by Municipalities have been complied with. The Government entertain much doubt as to the legality

of the transaction on the part of the Municipality, and request the Collector and President of the Municipal Commission, Trichinopoly, to report fully on the matter without delay.

6. Turning to the statement of expenditure the Government observe that the following items have been wrongly included in the statement of expenditure under Section 25 :—

	Rs.	A.	P.
<i>New Works.</i> —Village Moonsiff's Office at Beemana, Naikenpolliem, and Oriore, (the connexion of the Municipality with these offices is not apparent)	198	13	6
Tank in the Fort	194	12	0
Total...	300	0	9
<i>Repairs.</i> —Planting Trees	693	10	3
<i>Establishment.</i> —Coolies at Lunatic Asylum	1,157	14	0
Wire Fencing... ..	43	8	6
Fort Saint George Gazette	8	10	0
Cartage for stones	20	0	0
Total...	19	1	0
Total transferred...	91	3	6
	1,942	11	9

The expenditure for excavating a refuse pit should be charged to Conservancy, that for repairing Police huts to Police, and that for reclaiming swamps and filling in the moat, to New Works and Improvements.

7. The corrected abstract of expenditure is, therefore, as given in the margin.

	Rs.	A.	P.
New Works.....	16,438	10	3
Repairs.....	15,499	2	4
Conservancy.....	14,050	12	7
Police.....	14,999	7	8
Establishment.....	7,004	5	3
Purposes other than those specified in Section 25.....	68,602	6	1
Advances and Refunds.....	16,540	8	0
Balance carried forward.....	5,201	7	6
Total...	8,718	0	1
	99,062	5	8

The chief items comprised in the expenditure for purposes other than those specified in Section 25 are Market Rupees 3000-10-4, Slaughter-houses Rupees 1686-0-4, Tank drains Rupees 4052-0-5. The items under refunds and advances are State contribution Rupees 1959-9-10, and advances to the Market Commissioner Rupees 3241-13-8. The Government have struck out disbursements of deposits to the extent of Rupees 1320, and consequently the balance shown as carried forward is Rupees 8718-0-1. No deposits are shown as received during the year, and it, therefore, appears that the balance of the deposit account on 30th April 1870 was Rupees 150. If this sum be added to the balance above carried forward the total, Rupees 8868-0-1, agrees with the balance certified by the Auditor.

8. The statement of the actual cost of the Police for the year under review, which must have been furnished by the Superintendent under Section 30 of the Act, has not been submitted to Government. From Statement A., however, it appears

that the cost was Rupees 19,584-14-9 against an estimate of Rupees 21,517-14-8, and that at the beginning of the year there was a balance due on account of Police charges of Rupees 9939-7-10, making a total of Rupees 29,524-6-7. The Commissioners paid during the year Rupees 14,954-9-11, so that a sum of Rupees 14,569-12-8 is still due.

9. The State contribution due on the actual receipts and expenditure must be computed on the current receipts accruing under the Act, and will be Rupees 16,056-8-0. The Commissioners received Rupees 10,000 during the year, so that Rupees 6056-8-0, not Rupees 3897-10-0 as stated by the President is now due to them. This sum will be set-off against the Commissioners' debt for Police, and allowing for the State contribution on these charges, will suffice to clear off Rupees 8075-5-4. There remains Rupees 6494-7-4 which the President will at once adjust from the Municipal Fund; and this sum will be taken into consideration in the computation of the State contribution when the accounts of the current year are reviewed. The project of water supply estimated to cost Rupees 14,000, which was provided for in the estimates for 1870-71, and which it appears the Commissioners now think of abandoning, should be deferred until the Police charges are paid in full. The Government cannot in future permit the Commissioners to fall in arrear in their Police payments as it appears they have hitherto been in the habit of doing. The President's attention is called to Section 35 of the Act, which imposes on him personally the duty of seeing that the charges are duly paid every month. The Government have not in the present case raised the question whether the Commissioners are entitled to a State contribution on arrears payments for Police, but they entertain considerable doubt as to the State liability.

10. With regard to the refund on account of State contribution, Rupees

	Rs.	A.	P.
	55,400	10	0
	2,291	1	11
Total...	53,109	8	10
1866-67.			
Due.....	4,521	6	3
Drawn.....	5,385	3	4
Excess.....	863	18	1
1867-68.			
Sanctioned.....	15,277	6	2
Drawn.....	11,214	12	4
Defect.....	2,082	9	10
1868-69.			
Sanctioned.....	18,489	10	8
Drawn.....	21,710	0	3
Excess.....	3,220	5	7
Add.....	863	18	1
	4,084	2	8
Deduct.....	2,032	9	10
	2,051	8	10
Adjusted.....	1,950	9	10
	91	15	0

1959-9-10, the amount does not appear to Government to be correct. Mr. Cadell has entered the expenditure of 1867-68 at Rupees 53,477-4-9, whereas the audited accounts submitted to Government show that the expenditure for purposes specified in Section 25 was Rupees 53,109-8-10. The amount to be adjusted for the three years is, as shown in the margin, Rupees 2051-8-10. A further payment in adjustment of Rupees 91-15-0 should therefore now be made.

11. The great discrepancies between the Budget and the actual accounts for the year cannot be passed without notice. The receipts anticipated amounted to Rupees 76,366-5-0, and the expenditure estimated for to Rupees 77,260; but the actuals are respectively Rupees 99,062-5-8 and Rupees 91,664-5-7. The Govern-

Proceedings of the Madras Government, Public Department,
12th August 1870.

ment sanction the proceedings of the Commissioners, but they desire to impress upon them the importance of a careful preparation of their Budgets.

(True Extract.)

H. E. STOKES,
Under Secy. to Govt.

To the President of the Municipal Commission, Trichinopoly.

- „ Acting Inspector-General of Police.
- „ Accountant-General.
- „ Board of Revenue.
- „ Public Works Department.
- „ Sanitary Commissioner.

Exd. J. Wright.

Off. of 1870 ~~and~~

PUBLIC.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Trichinopoly.
 &c., &c., &c.

Dated August, 12th.

Recd.

Emd.

G. O., 12th August 1870, No. 1017.

AUGUST.
Nos. 79—81.

Reviewing the Annual Report of the Income and
Expenditure of the Trichinopoly Municipal Commis-
sion during the year 1869-70.

Statement of Expenditure on new works & improvements carried out by the Municipal Commissioners for the Town of Trichinopoly during the quarter ending 30th April 1870 for the purposes specified in sect 25 of Act X of 1865. Madras.

702

[Signature]

Ms. A. 10.3.17.

La Plata 10/3/70

B.

Abstract of charges under all heads, incurred by the Municipal Commissioners for the Town of Richmond, during the year ended on the 30th April 1890.

	Expenditure	
	Amount	Total
1. New works and improvements	6.186 4 4	6.186 4 4
2. Repairs	16.704 12 1	16.704 12 1
3. Conservancy	25.606 12 9	25.606 12 9
4. Catabolism	4.095 8 9	4.095 8 9
5. Police	14.954 9 11	14.954 9 11
6. Purposes other than those specified in Sect. 25	22.268 11 5	22.268 11 5
Richmond 33		92.813 13 3
1 st June 1890 3		

Wm. G. G. G.

Expend.

R. G. G.

1/10/1890

Statement of receipts for the year ended 30th April 1890.

10.16.87. 63.4

Memorandum.

1. As requested by the President of the Municipal Commission I have audited the accounts of the Town of Springfield for the year 1869/70 commencing with the 1st of May and ending on the 30th of April.
2. I have carefully examined the whole of the entries in the Cash Book with the vouchers produced and found all receipts and disbursements properly accounted for.
3. The Journal, Ledger and other Books also received my attention; these too I found correct.
4. The Statements A, B, and C, required by Government have been examined and are now forwarded. They required some alterations which have been made.
5. The balance at the credit of

of the Municipality in the Treas-
ury Books on the 30th April and
that at the debit of the Treasury
in the Municipal Books agreed.
That balance was Rs. 8868-0-1.

6. The amount of Government
Contribution received during the
year is Rs. 10,000, the whole current.
An excess receipt in the previous
year of Rs. 1959-9-10 having been
repaid there could be no arrears.
The whole Government Contribu-
tion for the year amounts to
Rs. 13897-10-0 leaving therefore
a balance of Rs. 3897-10-0 due
to the Municipality.

7. There is one particular
item amongst the Receipts. I
allude to the amount obtained
by the resale of the Old Arsenal
Buildings which were purchased
of Government on the 22nd of June
1869 for Rs. 2500 and realized
on the 15th November following
Rs.

Rs. 5,000 by private Contract. The
approval of Government was
sought and obtained under the
circumstances brought to notice,
for the resale by auction in con-
venient lots. The Buildings, &c.
however, were profitably disposed
of before the day of auction. This
sum of Rs. 5,000, I found mixed
up with the Receipts from Market
Slaughter Houses &c. in the Annual
Statement C. I have caused it
to be exhibited separately.

8. Turning to disbursements
I observed a sum of Rs. 5251-15-8
standing unadjusted, the bills
not having been passed by the
Commissioners within the year.
The money was advanced from
time to time to Rajib Ram Sarda
the Commissioner in charge of the
Market for additions and
improvements to that building
to the amount of Rs. 5062-6-11.
The balance on other accounts.
I have examined the accounts
relating

relating to these works and found every item of expenditure duly supported by a voucher. I would suggest to the Commissioners the inexpediency of allowing advances to run on from time to time for final adjustment at the close of the year.

g. Payments by Cheque were made to the extent of Rs. 90,320. in 306 Cheques. Of this sum less than Rs. 4,000 passed through the hands of the Manager for the payment of work people and Establishment. This is evidence in itself of a very large staff of permanent gangs of work people and of a very large Establishment. I beg to submit to the President and Commissioners the desirability of a more extensive adoption of the system of Contract. It is the most economical plan requiring only moderate, though careful, supervision, and the result is more satisfactory.

h. I beg earnestly to draw the attention of the Commissioners to the heavy outstanding arrears extending over the four years the Municipality has been in existence and amounting, as per accompanying statement prepared at my request by the Manager to Rs. 136,20-15-7. These arrears are at present likely to be lost sight of or only collected at the whim of the Bill Collector, who can have it made worth their while to desert from being troublesome until the arrears begin to be forgotten or treated as irrecoverable. I am not aware how the Commissioners keep themselves acquainted with the amount and description of arrears and of the progress made in such collections. It would be as well if the Collector

Larson House &c.	
Arrears	1866/67
	1867/68
	1868/69
	1869/70
Current	1869/70
Total for 4 years	

put the cash book in the publicly published statements to shew distinctly the current from the arrears as per margins

and that the arrears realized or written off should specify for what year. A detailed statement of arrears might with advantage be laid before each meeting for gradual disposal.

11. It affords me great pleasure to report on the very satisfactory condition in which I found all the Books, Accounts, and Vouchers and on the distinct business like manner in which they are kept. The advantage of the President & Vice President frequently looking into these matters is here very evident. The latter in addition to other details of office work has imposed on himself the task of periodically auditing the accounts, an arrangement that must engender a feeling of security amongst his fellow Commissioners, who thus know from time to time that all is going on well. I had the honor

of making some suggestions last year personally and in my report, most of which have been adopted or have been supplemented by more useful reforms. Though every year some improvement may commend itself to the Commissioners, the present state of the Books shows what great pains have been taken by the working members of the Commission to secure the most satisfactory result.

12. I have to thank the President for the directions given to the Manager from whom I have received every assistance I could wish for.

Spicknopolis } /Signed/ W. E. Parry
11 June 1890 }

/True copy/

Spicknopolis }
June 1890 }

W. E. Parry
President

Public Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

from the
President of the Municipal Comm.
- mission Trichinopoly dated
24th June 1890 No 4. & 21st July/90
No 5.

Order thereon by a c. m. 12th August/90
No. 1017.

The foregoing
letter is the Annual report
of the Municipal Commission
- ers of Trichinopoly for the
year 1889-90. The Statements
accompanying the report
have been prepared with
care and exhibit very fully
the nature of the transactions
of the year.

2. The net receipts
from current sources setting
off refund of taxes and
after certain items not
accruing under the provisions
of the Act and amounting
to

L. D. S.

12/10/90

to No. 2304-11-7, have been deducted from "Fines and Miscellaneous" are found to amount to Re. 48,169-8-1

The arrears collections are large, aggregating Re. 20,782-10-0.

According to the statements of 1868-69, a balance of Re. 4,334-7-4 remained to be carried forward to 1869-70.

The balance brought forward in the present statements is Re. 5,804-7-4.

The difference is explained by the A. President

in the second letter above recorded, to be due to the inclusion in the balance brought forward of deposits amounting to Re. 1470. This inclusion was improper and according by the correct balance of the Municipal Fund as shown by the statements for 1868-69 is entered

<u>Current</u>	No. 11	No. 11
Notes on bonds & bills	7,399-2-3	
Less refunds	43-0-0	
		7,356-2-3
Tax on cattle trade	10,657-8-0	
Less refunds	1,806-7-2	
		9,551-1-4
Tolls		19,402-14-5
Tax on Carriages & Animals	5,947-0-0	
Registration of Cattle	1,625-0-0	
License fees	789-14-0	
Fines & Miscellaneous	14,977-9-1	
		48,169-8-1
State Contribution	10,000-0-0	
<u>Arrears</u>		
House rate	7,565-5-6	
Grades tax	7,171-0-0	
Tolls	6,046-4-6	
		20,782-10-0
Other minor receipts	2304-11-7	
Market & Slaughtering	3,471-0-8	
Salts of Arsenal	5,000-0-0	
Loan from Civil Dispensary	5,000-0-0	
		15,775-12-3
Balance		4,334-7-4
		<u>99,062-5-8</u>

entered in the margin. The current State Contribution paid was Re. 10,000. The receipts from other sources being added the whole sum at the disposal of the Commissioners was Re. 99,062-5-8.

3. Comparing these figures with the estimate, it is observed that there has been a considerable falling off in the three first items which are the most important. The total current receipts are less than the estimate by Re. 7,700-11-0. It does not appear that the very large arrears which were outstanding were taken into account and exhibited as they ought to have been in the estimate when it was framed.

The

The arrears which were collected during the year under review, were 43 per cent. of the current receipts. Arrears amounting to Rs 13200 some of which date from 1866 are still uncollected.

The Govt are of opinion are unable to understand it is in the highest degree how discreditable that arrears to such an extent should have accumulated, considering the large establishment which the Commissioners have always maintained. The Auditor has done service in calling attention to the existing state of things but it was his duty to compare each item in the registers of assessments, where the demand is ascertained, with the collections, and thus to prepare an accurate demand

demand, collection and balance statement for the information of the Commissioners.

4. The attention of the Department, Public Works will be called to the fact that the buildings which were made over to that Department to be sold to the best advantage on behalf of Govt and which were sold to the Commissioners in June 1869 (S.O. 5th June 1869 No 1341. P. N. D.) for Rs 2500 were disposed of by them in Novr for Rs 5000.

5. The next item in the Statement of receipts which calls for notice is the loan to the Municipality of Rs 5000 from Dispensary Funds. It is not stated on what terms or security nor under what authority this loan has been made; nor

done

purposes other than those
 specified in Section 25
 are Market Rs. 3000-10-4.
 Slaughter houses Rs. 1656-11-4
 Tank drains Rs. 4052-11-5.
 The items under refunds
 and advances are State
 Contributions Rs. 1959-9-10
 and advances to the Market
 Commissioner Rs. 3241-13-0.
 The Govt. have struck out
 disbursements of deposits
 to the extent of Rs. 1320 and
 consequently the balance
 shown as carried forward
 is Rupees 8718-11-1. No deposits
 are shown as received
 during the year, and it
 therefore appears that the
 balance of the deposit
 account on 30th April 1870
 was Rupees 150. If this
 sum be added to the
 balance above carried
 forward the total Rupees
 8868-11-1, agrees with the
 balance

New Works	Rs. 16,438-10-3
Repairs	15,499-2-4
Conservancy	14,660-12-7
Police	14,999-7-8
Establishment	7,004-5-3
	68,602-6-1
Purposes other than those specified in Sec. 25	16,540-0-0
Advances & refunds	5,201-7-6
Balance carried forward	8,718-11-1
	<u>99,062-5-8</u>

balance, certified by the
 Auditor.

8. The statement of
 the actual cost of the Police
 for the year under review
 which must have been
 furnished by the Superintendent
 under Section 30 of the
 Act, has not been submitted
 to Court. From statement
 it however, it appears that
 the cost was Rs. 19,584-14-9
 against an estimate of Rs.
 21,517-14-0 and that at the
 beginning of the year there was
 a balance due on account
 of police charges of Rupees
 9,939-7-10 making a total
 of Rs. 29,524-6-7. The Com-
 missioners paid during the
 year Rs. 14,934-9-11 so that
 a sum of Rs. 14,589-12-0
 is still due.

9. The State Contribu-
 tion due on the ^{actual} ~~estimated~~
 receipts and expenditure
 must be computed on the
 current

current receipts accruing under the Act, and will be No 16056-8-". The Commissioners received No 10000 during the year so that No 8056-8-". not No 3297-10-". as stated by the President is now due to them. This sum will be set off against the Commissioners debt for police and allowing for the State Contribution on these charges, will suffice to clear off No 8075-5-4. There remains No 6483⁹⁴-7-4 which the President will at once adjust from the Municipal Fund; and this sum will be taken into consideration in the computation of the State Contribution when the accounts of the current year are reviewed. The project

project of water supply estimated to be No 14000 which was provided for in the estimates for 1870-71 and which it appears the Commissioners now think of abandoning, should be deferred until the Police charges are paid in full. The Govt cannot in future permit the Commissioners to fall in arrear in their Police payments as it appears they have hitherto been in the habit of doing. The President's attention is called to Section 35, of the Act, which imposes on him personally the duty of seeing that the charges are duly paid every month. The Govt have not in the present case raised the question whether the Commissioners are entitled to a State Contribution on arrears payments for Police

Police, but they entertain considerable doubt as to the State liability.

10. With regard to the refund on account of State Contributions, Refus 1959-9-10, the amount does not appear to Govt to be correct. Mr. Cadell has entered the expenditure of 1867-68 at Rs 53,109-8-10, whereas the audited accounts submitted to Govt show that the expenditure for purposes specified in

Section 25 was Refus 53,109-8-10. The amount to be adjusted for the 3 years is as shown in the margin, Rs 2051-8-10. A further payment in adjustment of Rs 91-15-0 should therefore now be made.

11. The great discrepancy between the budget and

Rs	A	P
55,400-	10-	9
2,291-	1-	11
53,109-	8	10

1866-67	Rs	A	P
Due	4,521-	6-	3
Drawn	5,385-	3-	4
Excess	863-	13-	1
1867-68			
Sanctioned	13,277-	6-	2
Drawn	11,244-	12-	4
Defect	2,032-	9-	10
1868-69			
Sanctioned	18,489-	10-	8
Drawn	21,710-	"	3
Excess	3,220-	5-	7
Add	863-	13-	1
	4,084-	2-	8
Deduct	2,032-	9-	10
Adjusted	2,051-	8-	10
	1959-	9-	10
	91-	15-	"

and the actual accounts for the year cannot be passed without notice. The receipts on this head amounted to Refus 76,366-5-11 and the expenditure was estimated for Rs 77,250, but the actual are respectively ^{99,062} ~~77,250~~-5-11 and 91,664-5-7. The Govt sanction the Proceedings of the Commissioners but they desire ^{to improve upon them} ~~that~~ ^{the importance of a careful} ~~the~~ ^{preparation of their Budget} ~~the preparation of the~~ ~~budget~~.

H.S.D. M.H.

- To the Secy of the Municipality
- Accountant General
- Board of Revenue
- Col. Park
- Parliamentary Secy

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Public

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The Post Road. Letter.

Wm. Brewster

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Dated 2 Sept. 112.

Recd.

1876, No. 1017

Ms. 79. 671

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Reverend the General
 Report of the ^{1st} meeting and
 expenditure of the Friends
 meeting held at
 during the year 1879