

1. N. No. 50
2. Date of repair 19-4
3. Initials of Ref. [initials]
M.R.O. 1-22,500-10-10-22

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1641	Press
		Mis.
Dated	15 12	19 1870

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
15th December 1870.

No. 128. Read the following letter from the President of the Municipal Commission, Tanjore, to the Chief Secretary to Government, Fort Saint George, dated Vallam, 18th November 1870, No. 183:—

I have the honour to submit the explanations called for in G. O., dated 2nd August

Tanjore.
Negapatam.
Mayaveram.
Mannargudi.

1870, No. 965, with reference to the accounts of the Municipalities noted in the margin, for the year ending 30th April 1870. As directed in paragraph 28 of the

same G. O., a fresh report on the working of the Combaconum Municipality, together with the Auditor's report and the Bill of Police charges submitted by the Superintendent of Police, has been already furnished.*

* *Vide* letter, dated 6th October 1870, No. 148.

2. The sum of Rupees 659-12-0, entered under the head of Refunds of taxes, Appeal deposits, &c., in the Statement A. which accompanied my report on the working of the Tanjore Municipality, the details of which I have been directed to supply, was made up of the following items:—

	RS.	A.	P.
Professional-tax appeal deposit refund	359	8	0
House-tax appeal deposit refund	3	6	0
Excess collections of arrears of house-rates	18	6	0
Do. of arrears of professional-tax	6	8	0
Do. of Slaughter-house fees for 1869-70... ..	2	8	0
Surety money refunded to one Thathaswamy Pundit	269	8	0
Total...	659	12	0

Government will observe that, out of the above-mentioned sum of Rupees 659-12-0, Rupees 632-6-0, being disbursements of deposits, ought not to be deducted from the collections of the taxes; 2ndly, that Rupees 24-14-0, being re-payments of excess collections made on account of *arrears* appertaining to the year 1868-69, ought to be debited against the gross *arrears* receipts under the several heads of the taxes; and, lastly, that the sum of Rupees 2-8-0, which was the refund of over-collections made in the year 1869-70 on account of slaughter-house fees due for *that* year, ought alone to be set off against the current gross collections in ascertaining the net current receipts for computing the Government contribution.

3. With reference to the difference between the amount of Rupees 2,486-8-2, entered in the report as having been paid by Government to the Municipality on account of arrears of Government contribution, and the sum of Rupees 2,450-4-5, sanctioned in G. O., dated 30th August 1869, No. 1210, on account of the balance due for the years 1867-68 and 1868-69, regarding which explanation is now called for, I beg to state that the sum of Rupees 2,486-8-2 includes the sum of Rupees

2,450-4-5, paid as above mentioned on account of the balance of Government contribution due for 1867-68 and 1868-69, as well as a sum of Rupees 36-3-9, being, as shown in the margin, the difference between the amount of Government contribution due for 1866-67, calculated at the rate of twenty-five per cent. on the expenditure entered in G. O., dated 31st

	RS.	A.	P.
Expenditure given in G. O., dated 31st December 1867, No. 1629.....	13,241	12	8
One-fourth of do.	3,310	7	1
Paid in 1866-67 on account of Government contribution.....	2,799	0	0
	511	7	1
Paid in 1867-68 on account of arrears of Government contribution due for 1866-67	475	8	4
	36	8	9

December 1869, No. 1629, as having been incurred by the Municipality in that year, and the aggregate sum paid on account of that contribution in the years 1866-67 and 1867-68. The expenditure, however, given in the above-mentioned G. O., includes a sum of Rupees 642-11-1, which remained unexpended in the hands of the Superintendent of Police in 1866-67, and subsequently refunded by him to the Commissioners in 1867-68; and as, when the refund was made, the Government contribution on this sum, amounting to Rupees 160-10-9, had not been withheld, the Commissioners have now to pay back this latter amount to Government.

4. The sum of Rupees 11,496-2-10, entered in the Statement C. as the balance brought forward from the accounts of 1868-69, includes deposits to the amount of Rupees 1,079-5-10. The correct balance, exclusive of deposits, is, therefore, Rupees 10,416-13-0.

5. The charge of Rupees 410, remarked upon in paragraph 4 of the G. O. under reply, for opening ramparts, was incurred, as the measure was strongly recommended in a sanitary point of view by the late Zillah Surgeon, Dr. Ross, as tending to secure free admission of fresh air to those parts of the town which are enclosed and studded with narrow streets and lanes, and, therefore, necessarily ill-ventilated.

6. As the Commissioners experienced great difficulty and delay in securing materials of good quality for executing their masonry works, they thought it advisable to have them made under their own superintendence, and with that view paid Rupees 803-1-10 to the Department of Public Works for transferring to the Municipality a Government brick-field under the charge of that Department. They further expended Rupees 450 in making bricks. They have been requested to apportion charges of this kind, in future, to the several works in which the materials are employed.

7. The sum of Rupees 700, entered as transferred from the deposit head to Aiyar account, was, as the Government conjecture, transferred from deposit to the credit of the municipal fund when the appeals were rejected; but, as they were proceeds under the heads of the several taxes, they were not separately entered in the statement of receipts, but were incorporated with, and formed a portion of, the current and arrear collections according as they belonged to the year 1869-70 or the year 1868-69. This sum does not correspond with the balance of appeal deposits, viz., Rupees 1,291-2-0, above refunds, viz., Rupees 659-12-0; 1st, because Rupees 659-12-0 consists, not only of the refunds of appeal deposits, but also of the excess collections and contractor's guarantee money; 2ndly, because Rupees 1,291-2-0 belong exclusively to the year 1869-70, whereas the refunds of appeal deposits included in the sum of Rupees 659-12-0 appertain to that year as well as to the year preceding. Agreeably to the instructions contained in the latter part of paragraph 2 of the G. O., the Municipal Commissioners have been requested to keep separate accounts of deposits, and not to mix them up with the municipal funds.

8. The item of Police refund, viz., Rupees 4,859-11-7, consists of Rupees 4,230-10-11, being the difference between the sums paid by the Municipality and the actual sum incurred on account of the Police, and of which the refund was sanctioned in G. O., dated 6th November 1869, No. 1522, and the sum of Rupees 629-0-8, which is the amount refunded under the Circular of the Accountant-General, dated 5th

July 1869, No. 2221, on account of the State grant appertaining to the preceding months of the current year. The latter sum, however, ought to have been excluded from the statement of receipts and debited to the gross sum paid by the Municipality to Government for the maintenance of the Police establishment.

9. The amount of Rupees 12,266-5-0, entered in the report as having been disbursed by the Commissioners on account of the Police, includes the sum of Rupees 629-0-8 last mentioned in the paragraph next preceding. The net sum paid by them was, therefore, Rupees 11,637-4-4. The actual expenditure, as per bill of the Superintendent of Police, was Rupees 13,037-6-3, and three-fourths of this is Rupees 9,778-0-8, being the portion of Police charges which ought to have been paid by the Commissioners. As they have, however, paid Rupees 11,637-4-4, they are entitled to a refund of Rupees 1,859-3-8.

10. Subjoined is a revised statement of the receipts and expenditure of the Tanjore Municipality in the year 1869-70:—

		Receipts.					
		RS.	A.	P.	RS.	A.	P.
<i>Current—</i>							
Rate on Houses	...	10,112	15	0			
Do. on Lands	...	413	5	0			
					10,526	4	0
Tax on Trades, &c.	...				12,676	8	0
Tolls	...				18,725	0	0
Tax on Carriages and Animals	...				1,523	12	0
License fees—Pandals	...	189	0	0			
Do.—Cart-stands	...	13	0	0			
Slaughter-houses	...	37	0	0			
Deduct refund	...	2	8	0	34	8	0
					236	8	0
Magisterial fines	...	399	9	0			
Warrant fees	...	332	3	0			
					731	12	0
					44,419	12	0
State contribution	...				13,406	15	2
<i>Arrears—</i>							
House tax	...	447	7	8			
Refund...	...	18	6	0	429	1	8
Trades tax	...	396	1	4			
Refund	...	6	8	0	389	9	4
					2,486	8	2
State contribution	...						
					3,305	3	2
<i>Other receipts—</i>							
Police refund	...	4,230	10	11			
Savings in the estimates of 1868-69	...	283	8	2			
Proceeds from the sale of carriage, horse, &c.	...	1,184	10	0			
Do. do. avenue trees and vegetables.	...	156	9	0			
Do. do. bricks do.	...	348	9	0			
Sale proceeds of the roofing of a Police station...	...	177	0	0			
Sale of land	...	15	0	0			
					6,395	15	1
Balance in hand on the 1st May 1869	...				10,416	13	0
					Total...	77,944	10 5

15th December 1870.

Expenditure—

	RS.	A.	P.
New works	9,719	5	4
Repairs	13,230	7	4
Conservancy	15,830	9	8
Police	9,778	0	8
Establishment	5,575	0	8
	54,133	7	8
Excess payment to Police recoverable	1,859	3	8
Other purposes than those specified in Section 25	12,444	9	4
Balance carried forward	9,507	5	9
Total...	77,944	10	5

11. One-third of the current independent receipts is Rupees 14,806-9-4; and, including the full cost of the Police, one-fourth of the expenditure on purposes specified in Section 25, Rupees 14,348-3-4. The latter sum is, therefore, the Government contribution due for the year. The Municipal Commissioners have received in cash Rupees 13,406-15-2, and by way of set-off Rupees 3,259-5-7, making a total of Rupees 16,666-4-9. They have to refund to Government, therefore, Rupees 2,318-1-5.

12. NEGAPATAM.—The particulars of arrear collections and of refunds of taxes in the Negapatam Municipality are as follow:—

	RS.	A.	P.
Tax on Trades, &c.—current collections, 1869-70	11,027	8	0
„ arrear, 1868-69	364	8	0
	11,392	0	0
Refunded on appeal, 1869-70	327	0	0
„ „ 1868-69	29	0	0
	356	0	0
	11,036	0	0
Rate on Houses—current, 1869-70	8,044	13	1
„ arrear, 1868-69	517	2	3
	8,561	15	4
Refund on appeal	27	13	9
	8,534	1	7

It will be seen, from the above statement, that the figures given under the head of the tax on trades and the rate on houses, in the statement of receipts which accompanied my report, represent the net collections, ascertained by deducting the refunds from the gross collections of the taxes, and that the refunds were entered erroneously as a separate head in the statement of expenditure.

13. The details of miscellaneous receipts are as shown below:—

	RS.	A.	P.
Sale proceeds of temporary latrines	6	0	0
Do. do. of bricks removed from the latrines	114	5	6
Do. do. of rubbish for one year	85	0	0
Fine on street clearing contractor	50	0	0
Do. on Conservancy Establishment	9	3	11
Do. on Road Establishment	5	12	2
Amount received on account of damage caused to roads by Satti-			
appa Covil Car	20	0	0
Rent on municipal lands	5	4	0

15th December 1870.

	RS.	A.	P.
Lease on thirty cocoanut trees	6	0	0
Sale proceeds of avenue trees	181	15	6
Magisterial fines	346	14	0
Warrant fees	463	13	0
Total...	1,294	4	1

14. In the calculation of the balance of the Government contribution adjusted from 1866 to 1869, given in the margin of paragraph 9 of the Government Order, the expenditure for 1866-67 (deducting sums refunded in 1867-68 on account of the Police) is put down as Rupees 9,117-1-9, which is incorrect. The right sum is Rupees 9,417-1-9, and is arrived at as follows:—

	RS.	A.	P.
Gross expenditure for 1866-67	10,561	6	10
Deduct sum refunded on account of the Police in 1867-68	1,144	5	1
	9,417	1	9

A difference of 300 Rupees in the actual expenditure for 1866-67 causes a difference of 75 Rupees in the Government contribution, and the proper adjustment of the balance of Government contribution from 1866-69, is, therefore, Rupees 4,127-12-3, the sum mentioned in the Government Order plus 75 Rupees, or Rupees 4,202-12-3. The Commissioners calculated the balance as Rupees 4,488-13-6 in consequence of not taking into account the sum refunded on account of the Police, and the difference, viz., Rupees 286-1-3, between Rupees 4,488-13-6 and the right adjustment, viz., Rupees 4,202-12-3, which is exactly equal to the Government contribution on the Police refund, must now be paid back by the Commissioners to Government.

15. Subjoined is a revised statement of the receipts and expenditure of the Negapatam Municipality for 1869-70:—

Receipts.		RS.	A.	P.
Current—		11,640	0	0
Tolls				
Rates on Houses and Buildings	8,044	13	1	
Deduct refund	27	13	9	
		8,016	15	4
Tax on Trades, &c.	11,027	8	0	
Deduct refund	327	0	0	
		10,700	8	0
Tax on Carriages and Animals		1,183	4	0
License fees		1,760	8	0
Magisterial fines	346	14	0	
Warrant fees	463	13	0	
		810	11	0
		34,111	14	0
State contribution		5,978	4	5
Arrears—				
Rate on Houses	517	2	3	
Tax on Trades	364	8	0	
Deduct refund	29	0	0	
	335	8	0	
On account of Government contribution	4,488	13	6	
		5,416	7	9

lities. The accounts were prepared in conformity with those submitted to Government and approved by them on former occasions. The fact that refunds, fines on establishments, &c., were not to be considered as receipts, was not known by the Tanjore Municipalities till the receipt of this Government Order. Up to the beginning of the current year, the Government contribution has invariably been calculated on the expenditure alone, and G. O., No. 1033, dated 16th August 1870, for the first time clearly laid down the principle that it ought in certain cases to be calculated on the receipts. The accounts submitted by the Commissioners had to be considerably altered in this office, and, as corresponding alterations could not be made in the copies of the reports of the Commissioners forwarded to Government, discrepancies and disagreements were found to exist between the statements and the reports. As the method in which the statements are to be prepared has been clearly pointed out in the Government Order, it is to be hoped that similar errors will, as far as possible, be avoided in future.

No. 129. ORDER THEREON, 15th December 1870, No. 1641.

Under the explanation now furnished by the President of the Municipal Commission in Tanjore, the abstracts of receipts and expenditure for the town of Tanjore, given in paragraph 10 of the letter above recorded, appear correct, as follows:—

<i>Receipts.</i>				RS.	A.	P.
Net current taxes	...	...	...	44,419	12	0
State contribution	...	...	...	13,406	15	2
Net arrears	...	...	...	3,305	3	2
Other receipts	...	...	...	6,395	15	1
Balance brought forward	...	...	...	10,416	13	0
Total...				77,944	10	5

<i>Expenditure.</i>				RS.	A.	P.
Under Section 25	...	...	...	54,133	7	8
Under Section 29	...	...	...	12,444	9	4
Advance recoverable	...	...	...	1,859	3	8
Balance carried forward	...	...	...	9,507	5	9
Total...				77,944	10	5

2. The calculation of the State contribution in paragraph 11 is correct. The Commissioners have overdrawn Rupees 2,318-1-5; adding the sum of Rupees 160-10-9 referred to in paragraph 3, and deducting the over-payment for Police, they have now to pay Rupees 619-8-6. The Superintendent's account should have been forwarded for the inspection of Government, as it might thence appear how the charges, which have actually amounted to Rupees 13,037-6-3, were estimated at Rupees 15,202. The attention of the Inspector-General of Police is drawn to the point.

3. NEGAPATAM.—In the abstracts given in paragraph 15, the President has shown arrear collections separately, and correctly distributed the refunds and miscellaneous receipts. In the abstract of expenditure the full cost of the Police has been entered, which is incorrect. The Superintendent's account has not been

forwarded; but, as in Tanjore, the actuals, as reported, are considerably less than the estimate, and no cause is assigned. The difference is Rupees 1,956. The abstracts of receipts and expenditure are summarized thus:—

<i>Receipts.</i>				RS.	A.	P.
Net current taxes	...	...	...	34,111	14	4
State contribution	...	...	...	5,978	4	5
Net arrears	...	...	...	5,341	7	9
Other receipts	...	...	...	4,145	4	10
Balance	...	...	...	2,293	3	3
Total...				51,870	2	7

<i>Expenditure.</i>				RS.	A.	P.
Under Section 25	...	...	...	34,543	8	3
Under Section 29	...	...	...	10,494	0	4
Advances recoverable	...	...	...	1,469	3	8
				46,506	12	3
				5,363	6	4
Total...				51,870	2	7

The balance here shown is in excess of that given in the former accounts by the amount of refunds, Rupees 383-13-9, which had been twice debited. The exact amount of the balance actually in the treasury on the 1st May 1870 should have been stated.

4. The State contribution, calculated as in G. O., 2nd August 1870, is Rupees 9,219-14-1, and the balance due to the Commissioners is Rupees 905-9-7. Adding the excess payment for Police and deducting the overdraft of arrears of State contribution (viz., as pointed out by the President, Rupees 286-1-3), they are to receive from Government Rupees 2,088-12-0.

5. MAYAVERAM.—With reference to the reasons adduced for the way in which the sum of Rupees 37-2-1, referred to in paragraph 19, was treated in the accounts, the Municipal Commissioners of Mayaveram should be informed that the statements are intended to show the receipts and payments actually made within the year, and not those made on account of it. As stated by the President, the amount in question must come in as a recovery, and, therefore, the balance given in G. O., 2nd August 1870, is incorrect. The exact balance should have now been given.

6. MANNARGUDI.—The Commissioners of this Municipality, as shown by the President in paragraphs 22 to 25 of his letter, have to refund to Government, on account of State contribution overdrawn in 1867-68 and 1869-70, Rupees 449-10-3 and Rupees 928-5-0, total Rupees 1,377-15-3; but they are entitled to a refund for Police of Rupees 728-5-4, and are, therefore, now to re-pay Rupees 649-9-11. In Mannargudi the estimate for Police was Rupees 4,859, but the actual cost only Rupees 4,008-7-6.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Tanjore.

„ Inspector-General of Police.

„ Accountant-General.

Ed. J. Wright

No 183. President's Office
Vallam, Tanjore District
18th November 1870

From, G. Lee. Esq. Esq.
President Municipal
Commission

To, The Honorable R. S. Ellis Esq. B.
Chief Secretary to
Government
Fort St. George

I have the honor to submit
the explanations called for in G. O.
dated 2nd August 1870 No 965 with
reference to the accounts of the muni-
cipalities noted in the margin for
the year ending 30th April 1870. As
directed in para 28 of the same G. O.,
a fresh report on the working of
the Combaconum Municipality
together with the Auditor's report
and the bill of Police Charges submitted
vide letter dated by the Superintendent of Police has
6th October 1870.
No 148. been already furnished.
The

Tanjore
Negapatam
Mayavaram
Mamangudi

Obdt. of 1870 Madras.
PUBLIC.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Tanjore,
&c.,
&c.

Dated December, 15th.
Recd. End.

G. O., 15th December 1870, No. 1641.

DECEMBER.
Nos. 128-129.

Passing orders on a letter from the President,
Municipal Commission, Tanjore, submitting the
explanations called for with reference to the
accounts of the Municipalities in that district for
1869-70

2. The sum of Rupees 659. 12. .
Entered under the head of Refunds of
taxes, appeal deposits &c. in the
Statement A, which accompanied
my report on the working of the
Tanjore Municipality, the details of
which I have been directed to supply,
was made up of the following items.

Professional tax appeal deposit } Rs. as P
refund } 359. 8. .

House tax appeal deposit refund 3. 6. .

Excess collections of arrears of house
rates } 15. 6. .

Excess of arrears of professional
tax } 6. 8. .

Excess Collection of slaughter fees
for 1869-70 } 2. 8. .

Surety money refunded to one
Shathaswami Punith } 269. 8. .
659. 12. .

Government will observe that out of
the abovementioned sum of Rupees
659. 12. ., Rupees 632. 6. . being dis-
bursements of deposits, ought not to be
deducted from the Collections of the

2ndly

2ndly. that Rupees 24. 14. . being
repayments of ~~excess~~ Collections made
an account of arrears appertaining
to the year 1868-69, ought to be debit-
ed against the gross arrears receipts
under the several heads of the taxes
and lastly that the sum of Rupees
2. 8. . which was the refund of
over Collections made in the year
1869. 70, on account of slaughter
house fees due for that year, ought
alone to be set off against ^{the} Current
gross Collections in ascertaining the
net Current receipts for computing
the Government contribution.

3. With reference to the difference
between the amount of Rupees
2486. 8. 2 entered in the report as
having been paid by Government
to the Municipality on account

of arrears of Government Contribution, and the sum of Rupees 2450-4-5 sanctioned in G. O. dated 30th August 1869, No. 1210, on account of the balance due for the years 1867-68 and 1868-69, regarding which explanation is now called for, I beg to state that the sum of Rupees 2486-8-2, includes the sum of Rupees 2450-4-5, paid as above mentioned on account of the balance of Government Contribution due for 1867-68 & 1868-69 as well as a sum of Rupees 36-3-9, being as shown in the margin

the difference between the amount of Government Contribution due for 1866-67. Calculated at the rate of 25 percent on the Expenditure entered in G. O. dated 31st

Expenditure given in G. O. dated 31st December 1867 No. 1629 No. 13241-12-3
 one fourth of Rs. ——— 3210-7-1
 Paid in 1866-67 on account of Government Contribution ——— 2799-0-0
 Paid in 1867-68 on account of arrears of Government Contribution due for 1866-67 ——— 415-2-4
 Rs. ——— 36-3-9

December 1869, No. 1629, as having been incurred by the Municipality in that year, and the aggregate sum paid on account of that Contribution in the years 1866-67 and 1867-68. The Expenditure however, given in the above mentioned G. O. includes a sum of Rupees 642-11-1, which remained unrecovered in the hands of the Superintendent of Police in 1866-67, and subsequently refunded by him to the Commission-ers, in 1867-68; and as when the refund was made, the Government Contribution on this sum, amounting to Rupees 160-10-9 had not been withheld, the Commission-ers have now to pay back this latter amount to Government.

4. The sum of Rupees 114,96. 2-10 entered in the statement C as the balance brought forward from the accounts of 1868-69, includes deposits to the amount of Rupees 1079. 5-10. The correct balance exclusive of deposits is therefore Rupees 10416-13-0.

5. The charge of Rupees 410 remarked upon in para 4 of the G. O. under reply, for opening ramparts, was incurred, as the measure was strongly recommended in a sanitary point of view by the late Civil Surgeon Dr. Ross as tending to secure free admission of fresh air to those parts of the town which are enclosed, and studded with narrow streets and lanes and therefore necessarily ill-ventilated.

6.

6. As the Commissioners experienced great difficulty and delay in securing materials of good quality for executing their masonry works they thought it advisable to have them made under their own superintendence, and with that view paid Rupees 803-1-10 to the Department of Public Works for transferring to the Municipality, a Government brickfield under the charge of that Department. They further expended Rupees 450 in making bricks. They have been requested to apportion charges of this kind in future, to the several works in which the materials are employed.

7. The sum of Rupees 900 entered as transferred from the deposit head to Aryan account, was

as

as the Government Conjecture,
transferred from Deposit to
the Credit of the Municipal fund
when the appeals were rejected;
but as they were proceeds under
the heads of the several taxes, they
were not separately entered in
the statement of receipts but were
incorporated with, and formed
a portion of the current and
arrear collections according as they
belonged to the year 1869-70 or
the year 1868-69. This sum does
not correspond with the balance
of appeal deposits viz Rupees
1291. 2-; above refunds viz
Rupees 659. 12-; 1stly because
Rupees 659. 12- consists not only
the refunds of appeal deposits,
& also of the arrear collections
and

5-19
and Contractors' guarantee money;
2ndly because Rupees 1291. 2- belong
exclusively to the year 1869-70 whereas
the refunds of appeal deposits included
in the sum of Rupees 659. 12-; apper-
tain to that year as well as to the
year preceding. Agreeably to the
instructions contained in the latter
part of para 2 of the G. O. the
Municipal Commissioners have been
requested to keep separate accounts
of deposits and not to mix them up
with the Municipal funds.
8 The item of Police refund viz
Rupees 4859. 11-7, consists of Rupees
4280. 10-11, being the difference between
the sums paid by the Municipality
and the actual sum incurred on
account of the Police and of which
the refund was sanctioned in G.O.
dated 6th Nov^r 1869 to 1522, and the
sum

sum of Rupees 629-0-8, which is the amount refunded, under the Circular of the Accountant General dated 5th July 1869 No 2221, on account of the State grant appertaining to the preceding months of the current year. The latter sum, however, ought to have been excluded from the statement of receipts and debited to the gross sum paid by the Municipality to Government for the maintenance of the Police Establishment.

9. The amount of Rupees 12,266-5-0 entered in the report as having been disbursed by the Commissioners on account of the Police includes the sum of Rupees 629-0-8, last mentioned in the paragraph preceding. The net sum paid by them was therefore Rupees 11,637-4-4. The actual expenditure as per bill of the Superintendent of Police was Rupees 13,037-6-3 and three

Amount
adjustment

12266.5.0
11637.4.4

1629.0.8

13037.6.3
3259.8.7

9778.8.6

three fourths of this is Rupees 9778-0-8 being the portion of Police charges which ought to have been paid by the Commissioners. As they have, however, paid Rupees 11,637-4-4, they are entitled to a refund of Rupees 1809-28-10. Subjoined is a revised statement of the receipts and expenditure of the Sanjivani Municipality in the year 1869-70.

Receipts

Current	Rate on houses	10,112-15-4	
	Do " Lands	412-5-4	10,526-4-0
	Tax on trades &c		126-76-8-0
	Tolls		187-25-0-0
	Tax on carriages and animals		1,523-12-0
	Licence fees Pandals	189-0-0	
	Fast stands	15-0-0	
	Slaughter houses	37-0-0	
	Debit refund	2-8-0	34-8-0
	Magistral fines	399-9-0	
	Warrant fees	332-3-0	731-12-0
	State Contribution		124,419-12-0
			124,406-15-2
Firearms.	House tax	447-7-8	
	Refunds	18-6-0	429-1-8
	Trades tax	396-1-4	
	Refunds	6-8-0	389-9-4
	State Contribution		2486-8-2
			3,305-3-2
Other receipts.	Police refund	4250-10-0	
	Savings in the Estimates of 1868-69	283-8-2	
	Proceeds from the sale of Carriage house	1184-10-0	
	Do " Avenue trees & vegetables	156-9-0	
	Do " Bricks	248-9-0	
	Sale proceeds of the roofing of a Police station	177-0-0	
			6,395-5-1
	Sale of lands	15-0-0	
	Balance in hands on the 1st May 1869.		10,416-13-0
			77,944-10-5

Expenditure

New Works	9,719-5-4
Repairs	13,230-7-4
Concurrence	15,830-9-8
Police	9,778-0-8
Establishment	5,575-11-8
	54,133-7-8
Excess payment to Police recoverable 1859	3-8
Other purposes than those specified in Section 25	3,244-9-4
Balance Carried forward	9,507-5-9
	77,944-10-5

11. One-third of the Current independent receipts is Rupees 14,806-9-4, and including the full cost of the Police one fourth of the Expenditure on purposes specified in Section 25, Rupees 14,348-3-4. The latter sum is therefore the Government Contribution due for the year. The Municipal Commissioners have received in Cash Rupees 13,406-15-2 and by way of set off, Rupees 3,259-5-7 making a total of Rupees 16,666-4-9. They have to refund to Government therefore Rupees 2,018-1-5.

The

Kegapattam.

12. The particulars of arrears collections and of refunds of taxes in the Kegapattam Municipality are as follows.

Tax on trades &c.	Current Collections 1869-70.	Rs. 11,027-8-1
	Arrears 1868-69	364-8-0
		11,392-0-1
Refunded on appeal	Rs. 1869-70	327-0-0
	1868-69	29-0-0
		356-0-0
		11,036-0-1

Rate on houses

Current 1869-70.	8,044-12-1
Arrears 1868-69.	517-2-3

Refund on appeal	8,561-15-4
	27-13-9
	8,534-1-7

It will be seen from the above statement that the figures given under the heads of the tax on trades and the rate on houses, in the statement of receipts which accompanied my report, represent the net collections, ascertained by deducting the refunds from the gross Collections of the taxes, and that the refunds were entered erroneously as a separate head in the statement of expenditure.

The

13 The details of Miscellaneous receipts are as shown below.

Sale proceeds of temporary latrines	6-2-4	As per
Do do of bricks removed from the latrines	114-5-6	X
Do do of rubbish for 1 year	85-0-0	X
Fines on street cleaning contractors	50-0-0	X
Do on Conservancy Establishment	9-3-11	X
Do on Road Establishment	5-12-2	X
Amount received on account of damage caused to roads by Sathappa Quileas	20-0-0	X
Rent on Municipal lands	5-4-0	X
Lease on 30 Coega nut trees	6-0-0	X
Sale proceeds of avenue trees	181-15-6	X
Magisterial fines	346-14-0	X
Warrant fees	463-13-0	X

14 In the Calculation of the balance of the Government Contribution adjusted from 1866 to 1869 given in the margin of para 9 of the Government Order, the Expenditure for 1866-67 deducting sums refunded in 1867-68 on account of the Police) is

is put down as Rupees 9,117-1-9. which is incorrect. The right sum is Rupees 9,417-1-9. and is arrived at as follows.

Gross Expenditure for 1866-67. — 10,561-6-10
Deduct sum refunded on account of the Police in 1867-68 } — 1,144-5-1
9,417-1-9

A difference of 300 Rupees in the actual Expenditure for 1866-67 causes a difference of 75 Rupees in the Government Contribution, and the proper adjustment of the balance of Government Contribution from 1866-69, is therefore Rupees 4,127-12-3 the sum mentioned in the Government Order + 75 Rupees or Rupees 4,202-12-3. The Commissioners calculated the balance as 4,488-13-6, in consequence of not taking into account the sum refunded on account of the Police, and the difference viz 286-1-3 between Rupees 4,488-13-6 and the right adjustment viz

ing 4202-12-3, which is exact equal to the Government Contribution on the Police refunds, must now be paid back by the Commissioner to Government.

15. Subjoined is a revised statement of the receipts and expenditure of the Negapatam Municipality for 1869-70.

Receipts

Current Tax	11640-4-4
Rates on houses & buildings 8044-13-1	
Debet Refunds 27-13-9	8016-15-4
Tax on trades &c. 11027-8-4	
Debet refunds 227-4-4	10700-8-4
Tax on carriages & animals	1183-4-1
License fees	1760-8-0
Magisterial fines 246-14-0	
Warrant fees 463-13-0	810-11-0
State Contribution	24,111-14-4
	5,978-4-5

8477.4.0
2825.12.0
11303.0.0
9344.0.5
1958.15.7

Rates on houses 517-2-3	
Tax on trades 364-8-0	
Debet refunds 29-0-0	335-8-0
On account of Government Contribution 54488-13-X	
	5341
	5216-7-9

45,431.10.0
4145.4.10
2293.3.3
51870.2.7
4979.8.7
383.13.9

Brought forward 45506-10-6
9

Other receipts

Government Grant for maintenance of roads 3952-1-4	
Rent on Municipal lands 5-4-0	
Lease on 30 Coconut trees 6-0-0	4145-4-10
Sale proceeds of coconut trees 181-15-6	4145-15-6
Balance brought forward	2293-3-2
	51870-2-7
Expenditure New Works	3139-1-4
Repairs 7130-9-6	
Excess amount recovered	
on account of damage caused by Sattappalouil Car 20-0-0	
500 fines on the road establishment	5-12-2
Conservancy 12065-10-1	25-12-2
Debet sale proceeds of temporary latrines, baich's & public 205-5-6	
500 fines on the street clearing	
Conservancy Contract 350-0-0	
Police Paid by Municipality 7008-0-4	264-9-5
Do " Government 2336-0-1	12801-0-8
Do for repairing huts 189-9-0	7899-9-4
Establishment	34565-15-3
	9533-9-5
	4000-15-7
	26879-8-4

Roads 3952-1-4
Purposes other than those specified in Section 25 6521-15-0
51870.2 Excess payment to Police recoverable 1469.3-8
46506.12.3 45842-12-4

The actual Police expenditure as per bill of the Superintendent of Police was Rupees 9344-0-5; and three fourths of this, being the portion payable by the Commissioners, was Rupees 7008-0-4.

The

The Commissioners have paid Rupees 8477. 4-0, and are therefore entitled to a refund of the difference vizt 1469. 2-8.

17. One third of the current independent receipts is Rupees 11370-10-1 and one fourth of the Expenditure on purposes specified in Section 25 Rupees 9219-14-1. The latter amount is therefore the Government Contribution due for the year. The Commissioners have received in Cash Rupees 5978. 4. 5 and by way of set off Rupees 2336-0-1 making a total of Rupees 5344-4-6

Government have therefore to pay to the Commissioners Rupees 905-9-7, or setting off against this, the sum of Rupees 286-1-3 overdrawn by the Commissioners on account of arrears of Government Contributions as shown in para 14, Rupees 619-8-4

Mayaunam 18. With reference to the remark contained in para 14 of the Government Order, that in the statement of receipts there is no discrimination between Current and Arrear Collections, I have the honor to state that there were no arrear collections, which fact will be seen to have been communicated to Government in last year's report. The sum of 28 Rupees entered under the head of refunds was a refund of the Professional tax.

* Vice President's
inter para 15 of
G.O. dated 30th
July 1869 No 1069.
19. The item of Savings from the expenses for works due for 1868-69 and credited to the funds, Rupees 37. 2-1 arose precisely in the manner conjectured by Government. It was in fact disbursed in 1868-69 and recovered in 1869. 70. At the close of the year 1868-69, there were certain works completed but not measured, and

and in order to show the expenditure on these works in the accounts of the year to which they belonged, the amounts of the sanctioned estimates were drawn and held. When the works were measured there was found to be a saving of Rupees 37. 2-1, which was entered as an item of receipt in the municipal books and then returned to the Treasury, and the sum again debited in the municipal accounts. The amount therefore properly comes under the head of receipts, whilst its inclusion in the statement of expenditure was erroneous.

20. The amount of adjustment of arrears of Government Contribution ought, as remarked by Government, to be Rupees 175-8 and

6

and not Rupees 184-14-2. The Commissioners have therefore to refund Rupees 9. 13. 6.

21. As directed in para 19 of the Government Order, I have the honor to forward a copy of the pamphlet distributed by the Commissioners among the house holders of the Mangalore Municipality.

Memorandum 22. In obedience to the instructions contained in the latter part of para 23 of the G. O. I beg to submit a copy of the actual cost of the Police in 1869-70, as well as a statement containing the particulars of payments on account of the Police and Government Contributions for that and former years.

* As per bill of Superintendent of Police

23. The actual cost of the Police for

for 1869: it was Rupees 4008-7-6;
and deducting from this sum
Rupees 1002-1-10 which is the portion
payable by Government, the ba-
= lance viz Rupees 3006-5-8 ought
to have been paid by the Com-
= missioners to Government on ac-
= count of the Police. As they have
however paid Rupees 2734-11-0, they
are entitled to a refund of Rupees
272-15-4.

24 The Commissioners have re-
= ceived on account of Government
Contributions Rupees 3845-8-7 which
added to the sum of 1002-1-10 pay-
= able by Government to the Police
direct, amounts to 4847-10-5. The
State grant for the year being
25 per cent on the expenditure
comes to Rupees 3919-5-5, and
the

183
the balance viz 928-5-0 being the
sum over drawn by the Commission-
= ers has to be refunded by them
to Government.

25 From the statement herewith
submitted it will be seen that the
only amount which remains to be
adjusted on account of arrears of
Government Contribution is the
sum of Rupees 449-10-3 which was
= overdrawn by the Commissioners
in 1866-67 and 1867-68 and which
has consequently now to be refund-
= ed by them to Government.

26 In conclusion I beg to express
my regret that so many errors and
obscurities should have been found
in the report and accounts of the
several municipalities. The accounts
were

were prepared in conformity with
those submitted to Government
and approved by them on former
occasions. The fact that refunds,
fines on establishments &c. were
not to be considered as receipts,
was not known by the Sanjore
Municipalities till the receipt of
this Government order. Up to the

beginning of the current year
the Government Contribution has
invariably been calculated on
the expenditure alone, and G.O.
no 1033 dated 16th August 1870, for
the first time clearly laid down
the principle, that it ought in
certain cases to be calculated on
the receipts. The accounts submitted
by

132
by the Commissioners had to be consi-
derably altered in this office, and
as corresponding alterations could
not be made in the copies of the
reports of the Commissioners forward-
ed to Government, discrepancies
and disagreements were found to
exist between the statements and
the reports. As the methods in which
the statements are to be prepared
has been clearly pointed out in the
Government Order, it is to be hoped
that similar errors will, as far as
possible, be avoided in future.

I have the honor to be
Sir
Your most Obedt Servant

E. J. Morris
President

Total of A. to 1829
 Paid: 200 Cents 1/10 1829 11 12
 " 16 1/2 " 95 296
 " 8 1/2 Cents 42 00
 " 30 Cents 17 95
 " 20 1/2 Cents 15 26
 " 20 1/2 Cents 15 26

1870.
 The Department
 of the Interior
 has the honor to
 acknowledge the
 receipt of your
 letter of the 15th
 inst. and in reply
 to inform you that
 the same has been
 forwarded to the
 proper authorities
 for their consideration.
 Very respectfully,
 J. M. Smith
 Secretary

The Chief Clerk
 to the President
 has the honor to
 acknowledge the
 receipt of your
 letter of the 15th
 inst. and in reply
 to inform you that
 the same has been
 forwarded to the
 proper authorities
 for their consideration.
 Very respectfully,
 J. M. Smith
 Secretary

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 Secretary

1870.
 The Department
 of the Interior
 has the honor to
 acknowledge the
 receipt of your
 letter of the 15th
 inst. and in reply
 to inform you that
 the same has been
 forwarded to the
 proper authorities
 for their consideration.
 Very respectfully,
 J. M. Smith
 Secretary

*Detailed Memorandum showing the actual charges incurred on account of the Police Force
and Government Contributions drawn in the Mannangudi Municipality
during the years 1866-67. 1867-68 and 1868-69.*

Years	Actual charges as per Bill of the Police Superintendent		Amount paid by the Municipality		Increase		Decrease		Remarks					
Police Charges	Rs	as	Rs	as	Rs	as	Rs	as	* This amount has been refunded to the Municipality as per Government Order No. 1128 dated 12 August 1869 and is included in the Balance viz 4500-7-6 given in the statement C which accompanied the Report.					
	1866-67	2100	96	2100	96	0	00	0		00				
	1867-68	4274	61	4446	40	171	13 11	0		00				
	1868-69	4042	136	4845	00	802	26	0		00				
						974	5*							
Years	Total Expenditure		For purposes other than those specified in Section 25		Balance	Government Contribution at 25 per cent		Amount received during the year		Increase	Decrease	Remarks		
Government Contribution	Rs	as	Rs	as	Rs	as	Rs	as	Rs	as	Rs	as	* This amount has been refunded by the Municipality to Government	
	1866-67	4006	03	0	00	4006	03	1001	8	840	8	0		00
	1867-68	17961	11 5	1423	14 2	16537	13 3	4134	74	4745	17	449		10 3
		21967	11 8	1423	14 2	20543	13 6	5135	154	5585	97	449		10 3
	1868-69	17811	59	1643	12	16168	47	4042	12	3562	18	0		00
											479	136	* This amount has been adjusted to the Municipality in 1869-70	

Police Charges for 1869-70
 Actual Expenditure as per Bill of the Superintendent of Police } 4008 7 6
 Deduct 25 per cent on the above which according to the order of the Accountant General Government pay direct 1002 1 10
 Amount which ought to have been paid by the Municipality 3006 5 8
 The sum actually paid by the Municipality - 3734 11
 Sum due refunded by Government to the Municipality 728 5 4

Government Contribution
 Sum received during the year on account of Government Contribution 3845 5 7
 Payment to Police by Government direct 1002 1 10
 Total 4847 10 5
 Government Contribution due for the year 3919 5 5
 Amount over drawn by Commissioners and due refunded to Government 928 5

*Free Morris
President*

4.
Statement of sums received and expended by the
Superintendent of Police Tanjore on account of Man-
nargudi Municipal Police in the year ending 30th April
1870 submitted under Section 30 of Act I of 1865.

		Rs.	a.	p.	Rs.	a.	p.
Pay and Allowance for April 1869—		292	5				
Rs.	May	292	5				
Rs.	June	285	5				
Rs.	July	270	5				
Rs.	August	259	4	11			
Rs.	September	231	5	4			
Rs.	October	262	5				
Rs.	November	262	5				
Rs.	December	297	5	3			
Rs.	January 1870—	319	5				
Rs.	February	312	5				
Rs.	March	319	5				
					3406	1	6
Clothing and accoutrements—					432	1	2
Contingencies at the rate of 5% on the total amount of actual pay and allowances—					170	4	10
Total Paper					4008	7	6

District Police
office
Tanjore 1st May
1870

Signed/ H. C. Capt. Captain
Superintendent of Police
True Copy/
Signed/ J. S. Muttusami Mudaliar
Vice President

J. S. Muttusami
President

In a letter
from the President
Municipality
Tanjore District
of the 18th inst.
to the Government of
Madras
dated 15th 3rd November 1869
No. 183
Detailed Memorandum
showing the actual charges
incurred on account of
the Police Force of Tanjore
in the year ending in the
month of March in the
year 1869-70
1869-70 & 1870-71
J. S. Muttusami

Public Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
President Municipalities of
Tanjore District, dated 18th
November 1870, No. 183.

Order thereon, 15 Decr 70 No. 141.

Under the explanation
now furnished by the President
of the Municipal Commission
in Tanjore, the abstracts of
receipts and expenditure for the
Town of Tanjore given in
paragraph 10 of the letter above
recorded appear correct, as follows.

Receipts.

Net current taxes	Rs.	44,419	12	.
State contribution	"	13,406	15	2
Net arrears	"	3,385	3	2
Other receipts	"	6,395	4	1
Balance brought forward	"	10,416	13	.
		77,944	10	5

Expenditure.

Under section 25	Rs.	52,133	7	8
Under section 29	"	12,444	9	4
Advances repayable	"	1,829	3	8
Balance carried forward	"	9,507	5	9
		77,944	10	5

From the President
Municipalities of
Tanjore District
to the Secretary
to Government
Madras
dated 18th November 1870
No. 183
Statement of sum
received & expended by
the Superintendent of Police
on account of the
Municipality
1870-71
1870-71

2. The calculation of the State contribution in para 11 is correct. The Commissioners have overdrawn Rupees 2318-1-5 adding the sum of Rupees 160-10-9 referred to in para 3, and deducting the overpayment for police, they have now to pay Rupees 619-8-6. The Superintendent's account should have been forwarded for the inspection of Government, as it might thence appear how the charges, which have actually amounted to Rupees 13037-6-3, were estimated, at Rs. 15,202-1-1. The attention of the Inspector General of Police is drawn to the point.

2318. 1. 5
 160. 10. 9
 2478. 12. 2
 1859. 3. 8
 619. 8. 6

3. Negapatam. In the abstracts given in para 15, the President has shown arrears collections separately and correctly distributed the refunds and miscellaneous receipts.

11300. 5. 6
 9344. 0. 5
 1956. 5. 1

34543. 8. 3
 2336. 0. 1
 36879. 8. 4
 9219. 14. 1

In the abstract of expenditure the full cost of the Police has been entered which is incorrect. The Superintendent's account has not been forwarded, but, as in Tanjore, the actuals, as reported, are considerably less than the estimate and no cause is assigned. The difference is Rupees 1956. The abstracts of receipts and expenditure are summarized thus:-

Receipts

Net current taxes	Rs.	34,111	14	4
State contribution	"	5,978	4	5
Net arrears		5,341	7	9
Other receipts		4,445	4	10
Balance		22,93	3	3
		51,870	2	7

Expenditure

Under section 25		34,543	8	3
Under section 29		10,494	0	4
Advances recoverable		14,693	8	0
		46,506	12	3
		52,63	6	4
		51,870	2	7

The balance here shown is in excess of that given in the former accounts by the amount of refunds, Rs. 383-13-9, which had been twice debited, but the exact amount of the balance

actually
balance in the Treasury on
the 1st Decr 1870.
should have been stated.

4. The state contribution
calculated as in G. O. 2nd
August 1870 is Rs. 9219-14-1
and the balance due to the
Commissioners is Rupees 905-9-7.
Adding the excess payment for
police and deducting the
overdraft of arrears of State
contribution (viz. as pointed out
by the President. Rupees 286-1-3)
they are to receive from Govern-
ment Rupees 2088-12-0.

9219.	14.	1
5978.	4.	5
2335.	0.	1
8314.	4.	5
905.	9.	7
1469.	3.	8
2374.	13.	8
286.	1.	3
2088.	12.	0

5. Mayavaram With reference to the
reasons adduced for the
way in which the sum of
Rupees 37-2-1 referred to
in para 19, was treated in
the accounts, the Municipal
Commissioners of Mayavaram
should be informed that the
statements are intended to
show the receipts and payments
actually made within the
year, and not those made on
account

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account of it. As stated by
the President the amount in
question must come in as a
recovery, and therefore the balance
given in G. O. 2nd August 1870
is incorrect. The exact balance
should have now been given.
Mannargudi. The Commis-
sioners of this Municipality, as
shown by the President in para
22-25 of his letter, have to refund
to Government, on account of
State contribution overdrawn
in 1867-68, and 1869-70, Rs. 449-11-2
and Rupees 928-5-0 total
Rupees 1377-15-3. But they
are entitled to a refund for
Police of Rupees 728-5-4 and
are therefore now to pay Rs.
649-9-11. In Mannargudi
the estimate for police was
Rupees 4859 but the actual
cost ^{only} Rupees 4008-7-6.

The Pres^t Municipal Com^r Tanjore.
Inspector Gen^l of Police.
Accountant General.

HLS
23/12

Municipalities in Tanjore District

Govt. of 1870 Madras.

Public

To The Pres. Munc. Commr. Tanjore.

Dated Dec. 15. 1870, No. 128.

Nos. 128-129.

Enclosed are copies of the Municipalities in Tanjore District for the year 1869-70. The same are forwarded to the Pres. Munc. Commr. Tanjore for his consideration and to the Secy. to Govt. Madras for his consideration.

42

Govt. of 1870 Madras.

Public

The Pres. Munc. Commr. Tanjore.

Dated Dec. 15.

Recd.

End.

G. O. 15 Dec. 1870, No. 128.

Nos. 128-129.

Having received from the Pres. Munc. Commr. Tanjore, the explanations called for with reference to the accounts of the Municipalities in the District for 1869-70.

10/12/70