

MADRAS RECORD.

Government of Madras.

Public DEPARTMENT.

G.O. No. 944	Press Mis.
Dated 29-7-1870	19

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
29th July 1870.*

Read the following papers :—

No. 134. From B. HORSBRUGH, Esq., Acting Sub-Collector in charge of the Masulipatam Municipal Commission, to the Chief Secretary to Government, Fort Saint George, dated Masulipatam, 5th July 1870, No. 3180.

I have the honour to forward, herewith, the Annual Report and its enclosures, received from the Honorary Secretary, on the working of the Masulipatam Municipality, for the year ending 30th April 1870.

2. Including the balance of the past year, the receipts of the year under report amounted to Rupees 23,755-5-1. The charges incurred for the construction and repair of the roads, conservancy, police, &c., being deducted therefrom, there remained a balance of Rupees 1522-12-9 at the end of the year.

3. The conservancy arrangements made in the town, such as building dust-boxes, and putting up additional lamp-posts in more important of the roads, were satisfactory.

4. The Auditor's remarks upon the system of accounts will be taken into consideration. One of the points suggested, viz., that the works executed by the overseers should be tested by some of the Commissioners, is well-worthy of adoption. With this view a resolution was passed that every Commissioner should supervise the works and other improvement in a particular circle in the neighbourhood of his ordinary residence. The circles will be shortly defined, and the resolution carried out.

5. I desire to record the obligation which the Commissioners are under to K. Rama Row Pantulu Garu, Deputy Collector, who has during the year undertaken gratuitously the duties of Honorary Secretary, and devoted much of his spare time, with the best results, to the affairs of the Municipality.

From K. RAMA ROW PANTULU GARU, Honorary Secretary of the Masulipatam Municipal Commission, to the President of the Municipal Commissions, Kistna District, dated Masulipatam, 30th June 1870, No. 73.

I have the honour to submit the Annual Report on the working of the Masulipatam Municipality for the year ending 30th April 1870. The Auditor's report and the explanatory statements accompany.

2. From the subjoined statement it will be observed that twenty-two meetings were held during the year, the average number of Commissioners attending each meeting being 6·54 :—

Names of Commissioners.	No. of times attended in Meetings in the year.	Names of Commissioners.	No. of times attended in Meetings in the year.
1. Ex-officio President.....	15	9. D. Somasundara Row Pantulu Garu.	7
2. C. L. B. Cumming, Esq.	12	10. K. Rama Row Pantulu Garu.....	20
3. Henry Newman, Esq.....	1	11. D. Purushottamayya Pantulu Garu..	11
4. Lieut. W. H. Hoskins.....	7	12. Mr. J. Cresswell.....	16
5. Captain J. W. Maiden.....	3	13. V. Lakshmenarsimha Row Garu.....	12
6. Dr. F. M. Rickard.....	3	14. V. Venkatachellam Garu.....	5
7. J. Thornton, Esq.	3	15. S. Narsimha Naidu Garu.....	12
8. J. McAlpine, Esq., ex-officio Member.....	1	16. M. Nagabhushanam Garu.....	15
		17. V. Bhamayya Garu.....	1

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3. The balance to be accounted for during the year under report is given in G. O. of 12th July 1869, No. 945, as Rupees 5245-5-1; but deducting from this

Advance recoverable	Rs. A. P.
Excess payment to	510 15 8
Police	734 12 1
Total	1,245 11 9

the two marginally noted items, which Government disallowed from the charges, and which were, therefore, necessarily included in the balance of Rupees 2375-1-4, the correct amount to be accounted for is Rupees 4000-1-4 only. The receipts of the year amounted to Rupees 19,755-3-9, as particularized in Statement C. The receipts under the head of "Rates on houses and buildings" were estimated in the Budget to amount to Rupees 3750, but Rupees 4309-5-6 were actually realized. The increase is partly owing to a number of buildings, which escaped taxation in former years, having been brought on the list, and partly to the measures taken for the prompt collection of the rates. The trifling increase of Rupees 39-8-0 in the yield from tax on arts, &c., calls for no remarks.

4. Under the head of "Tolls" Rupees 9200 were estimated, but the actual receipts fell below the estimates by Rupees 1800, owing to a remission of Rupees 800 having been granted to the Contractor on his representing to the Commissioners that he had sustained heavy losses in consequence of the extravagance of his bid, and partly to the security deposited by him not having been redeemed by the payment of arrears due, which, however, is less than the value of his security.

5. The yield from tax on carriages and animals fell below the estimate by Rupees 259-12-0. No particular explanation appears to be possible in regard to this decrease. The attention of the Police authorities has been drawn with the view of any evasions of the law in this respect being reported.

6. The decrease in the Government contribution is owing to no grant-in-aid having been drawn upon the Police charges as directed in G. O.

7. Statement B. shows the abstract of expenditure, which was Rupees 22,232-8-4. Out of this, Rupees 8103-4-11 were expended upon works, repairs, and establishment, as particularized in Statement B.

8. The chief works undertaken were the construction of two latrines, the construction and reconstruction of five of the most important roads of the town. Much progress was made in the way of planting avenues, which the Commissioners for the first time took charge from the Department of Public Works. It is gratifying to me to be able to report that almost all the important roads have been metalled, and are in good condition. The Commissioners have not been able to expend upon works as much as they originally intended, owing to the difficulty of procuring kunker. This subject has engaged the attention of the Commissioners.

9. The expenditure under "Conservancy" came up to the estimates. The chief item under this head was the payment of Rupees 1364 to the Department of Public Works for good water-supply to the town, as directed by G. O. of 14th May 1869, No. 627. The conduits and reservoirs, which were under the charge of the Department of Public Works, having been made over to the Commissioners, the necessary improvement and repairs were carried out from Municipal Funds. The second item is the construction of a hundred dust-boxes for the first time. These boxes have been built only in the main streets as an experimental measure, in order to see how far the residents would avail of them. The Department of Public Works having placed at the disposal of the Commissioners an iron chain with rails, which were procured from contribution raised for the Thornhill Memorial Fund, the same were fixed around the central basin at a cost of Rupees 72-1-0. This chain has added to the beauty of the market which is in a square having this basin in its centre. The only other item which is worth noticing is the entertainment of a Municipal Vaccinator for the first time. His operations at the commencement were not successful, owing to the difficulty of procuring lymph and men willing to vaccinate their children. The Commissioners having directed him to work under the supervision of the Zillah Surgeon, and published notices in the District

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Gazette pointing out the advantages of vaccination, the confidence of the people was soon gained.

	No.
Successful	398
Unsuccessful	78
Total	476

The difficulty of procuring lymph was also obviated, in a great measure, by batta being paid to the children at the rate of two annas per diem. The marginal statement shows that out of 476 vaccinations, 398 were successful.

10. Some of the principal streets have been named. A few houses have also been numbered.

11. The other item being such as ordinarily recur, no separate notice seems to be necessary. The Health Officer's report is enclosed.

12. The charges on account of Police and Office Establishment do not require any explanation. The Office Establishment, it will be observed, is maintained on a minimum scale. As the establishment was not maintained on a uniform scale throughout the year, a memorandum is appended showing how it stood at the close of the year.

13. In G. O. of 12th July 1869, No. 945, the Government directed that the deposit transactions should find no place in these returns; but a sum of Rupees 50 having been admitted in the accounts of 1867-68 as an item of receipt, its re-payment has been exhibited in the present returns.

14. Deducting the aggregate expenditure of Rupees 22,232-8-4 from the available assets of the year, the balance at its close was Rupees 1522-12-9, if we expect Rupees 1396-10-4 due from Government as their contribution for the last quarter. A sum of Rupees 343-7-1 having been paid to the Police in excess of the actual expenditure incurred, the Superintendent of Police has been addressed regarding its recovery. Copy of an account furnished by him is enclosed. The Municipal accounts tally exactly with the Treasury accounts maintained in the Collector's office. The manner in which they agree is shown in the enclosed memorandum.

15. Before concluding I beg to offer a few observations on the remarks of the Auditor in regard to the system of accounts maintained by the out-door establishment. The forms now in use were introduced just before I had the honour of being asked to undertake the duties of Honorary Secretary, and I deemed it only fair to allow the system a fair trial. No doubt some of the suggestions of the Auditor are worthy of adoption; but in other instances they are too detailed, and will require a larger establishment than it is desirable to have. His remarks in a few cases are superfluous, because the improvements he proposes to advocate are already in use. The whole system of accounts will again be taken into the Commissioners' consideration shortly. It is much to be regretted that the Government have not prescribed a complete uniform set of accounts for the various Municipalities in the Presidency.

From the Auditor of the Masulipatam Municipal Accounts, to the President of the Municipal Commission, Masulipatam, dated Masulipatam, 30th June 1870.

With reference to the Honorary Secretary's letter, requesting me to audit the accounts belonging to the Masulipatam Municipality, I have the honour to inform you that, having carefully gone through all the accounts, I have found that they were carefully prepared and regularly kept, and also duly vouched, as regards the details, except in cases of a few charges, which appear from the Secretary's signature under each item to have been duly sanctioned.

2. Few alterations at the same time being found necessary, they were accordingly made, and the annual statements agreeably prepared with the approval of the Honorary Secretary. I now proceed to audit the accounts as follows:—

	Rs. A. P.
* Estimated receipts	25,166 7 6
„ balance	2,400 0 0
Total	27,566 7 6

3. The balance at the commencement of the year is Rupees 2375-1-4, and the receipts or collection during the year from all sources are Rupees 21,380-3-9, as particularized below, both aggregating to Rupees 23,755-5-1, against the anticipated sum of Rupees 27,566-7-6:—

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	Estimated Receipts.			Actual Receipts.		
	RS.	A.	P.	RS.	A.	P.
Tolls	9,200	0	0	7,400	0	0
Rates on Houses and Buildings... ..	3,750	0	0	4,309	5	6
Tax on Arts, Trades, and Professions	3,500	0	0	3,551	8	0
Tax on Carriages and Animals	1,300	0	0	1,040	4	0
Registration of Carts and other Vehicles without springs...	250	0	0	240	0	0
Fines and other Miscellaneous Receipts	1,000	0	0	316	15	3
Fees for licensing Slaughter-houses, Cart-stands, and offensive Trades ... ..	.....	.....	.....	370	0	0
Government contribution	6,166	7	6	4,152	3	0
Total...	25,166	7	6	21,380	3	0

4. Government in their Order, No. 945, of 12th July 1869, have stated that the amount to be accounted for during the year is Rupees 5245-5-1, comprising the items shown below:—

	RS.	A.	P.
The difference between the receipts and expenditure in 1868-69 is...	2,375	1	4
Excess payment to Police to be recovered	734	12	1
Advance recoverable	510	7	8
Balance of Government contribution	1,625	0	0
Total...	5,245	5	1

5. I found that Rupees 4000-1-4 only are to be accounted for in the year.

6. The difference is because the Government have re-added the items, Rupees 734-12-1 and Rupees 510-7-8, which were already included in the balance of Rupees 2375-1-4.

7. Advance recoverable during the year is Rupees 510-15-8, and not Rupees 510-7-8, as entered in the accounts of last year (1868-69) by mistake.

8. The tolls were rented out for the year at Rupees 9200, of which Rupees 800 the Commissioners were pleased to strike off from the demand on the Contractor's appeal. Rupees 1500 are still recoverable from him.

9. The houses and buildings were first taxed at Rupees 4431-8-0, of which Rupees 64-10-11 were unclaimed by the Commissioners, the same being twice taxed and remissioned. Balance of Rupees 163-10-6* remained to be recovered under this head in the current year.

	RS.	A.	P.
* Of 1866-67	3	1	6
" 1867-68	17	3	0
" 1868-69	9	5	0
" 1869-70	134	1	0
Total...	163	10	6

10. The following are the details of the collected sum during the year on vehicles:—

	RS.	A.	P.		RS.	A.	P.
20 four-wheeled Carriages, at	4	8	0	each =	90	0	0
49 two-wheeled "	3	0	0	" =	147	0	0
21 Horses "	4	8	0	" =	94	8	0
41 Ponies under thirteen hands, at	1	8	0	" =	61	8	0
16 " " eleven "	0	8	0	" =	8	0	0
945 Bullocks, at	0	8	0	" =	472	8	0
667 Asses, at	0	4	0	" =	166	12	0
Total...	1,040	4	0				

11. Government contribution actually received during the year is Rupees 4152-3-0, inclusive of Rupees 1625 of previous year's balance.

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12. During the year the number of persons licensed under "Arts, Trades, and Professions," is 875 against 872 in last year. The net balance, remains for collection, under this head, in 1870-71, is Rupees 552-13-0,* excluding Rupees 55 struck off by the Commissioners by reducing the taxes at the request of the parties concerned.

	RS.	A.	P.
* Of 1866-67	51	0	0
" 1867-68	97	5	0
" 1868-69	92	8	0
" 1869-70	312	0	0
Total...	552	13	0

13. A balance of Rupees 50 to be recovered on "Cart-stands."

14. Of the total receipts (Rupees 23,755-5-1) a sum of Rupees 22,232-8-4 was expended under the different heads, as below indicated:—

the different heads, as below indicated:—

	Estimated Receipts.			Actual Receipts.		
	RS.	A.	P.	RS.	A.	P.
1. New Works and Improvements	8,100	0	0	3,890	5	10
2. Repairs	2,941	0	0	3,119	12	3
3. Road Establishment ... ..	.....	.....	.....	1,093	2	10
4. Conservancy	5,861	0	0	5,904	3	9
5. Police ... (Three-fourths of Police salaries. 5,857 6 11 Rent of Station-house 28 0 0)	8,291	14	1	5,885	6	11
6. Establishment	1,932	0	0	1,659	12	9
7. For purposes other than those specified in Section 25..	500	0	0	493	9	7
8. Refunds on account of taxes struck off on appeal ...	.....	.....	.....	136	2	5
9. Deposits of 1867-68 repaid ... ..	.....	.....	.....	50	0	0
Total...	27,565	14	1	22,232	8	4

15. Item 4 comprises the items noted below:—

	RS.	A.	P.
Carts and Bullocks... ..	2,322	6	10
Conservancy Establishment	933	13	0
Vaccine Establishment	87	1	7
Good water	1,364	0	0
Other charges... ..	1,198	13	4
Total...	5,904	3	9

16. The sum paid by the Municipality into the Government Treasury, on account of salaries of the Police Establishment, is Rupees 6200-14-0, which is in excess of Rupees 343-7-1 than to be actually paid for. The excess should be drawn back and placed to the credit of Municipality.

17. Rupees 1659-12-9, shown under establishment, comprises the charges as under specified:—

	RS.	A.	P.
Establishment. { Office Establishment	1,058	0	0
{ Distraîner... ..	50	0	0
{ Tax Collectors... ..	188	12	0
	1,296	12	0
Contingencies. { Auditor's allowance... ..	50	0	0
{ Printing charges... ..	142	14	0
{ Extra establishment... ..	25	0	0
{ Sundries... ..	137	2	9
{ Furniture... ..	8	0	0
	363	0	9

Total of both... 1,659 12 9

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18. The Government contribution on the actual expenditure* (Rupees 15,695-5-5) is Rupees 3923-13-4 + 1625, balance of 1868-69, = 5548-13-4, against which Rupees 4152-3-0 only were received during the year, leaving a balance of Rupees 1396-10-4 to be drawn in the current year.

* Total expenditure ...	RS.	A.	P.
„ Police salaries...	21,552	12	4
Net expenditure...	5,857	6	11
	15,695	5	5

19. Rupees 30-15-6 is debited in the cash-book as balance of Supervisor's pay for March, but it was not paid to him, consequently the same is re-credited in May 1870.

20. The average percentage on the actual expenditure, under various heads of charges, is as below mentioned :—

For Works...	RS.
„ Conservancy...	37-6
„ Police...	27-4
„ Establishment...	27-3
	7-7

21. The difference between the receipts and expenditure is Rupees 1522-12-9, which was made up by the following items :—

Actual cash in hand...	RS.	A.	P.
Deduct deposits remaining unpaid which was excluded from receipts, agreeably to paragraph 4 of Government Proceedings, No. 945, of 12th July 1869...	3,620	0	1
	2,734	14	11
Add excess payment to Police to be recovered...	885	1	2
Advance recoverable...	343	7	1
	294	4	6
Balance of Government contribution...	1,522	12	9
	1,396	10	4
Balance recoverable from Toll Contractor...	2,919	7	1
„ „ on Houses and Buildings...	1,500	0	0
„ „ from licensed persons...	163	10	6
„ „ Cart-stands...	552	13	0
	50	0	0
Total amount to be accounted for in the current year 1870-71...	5,185	14	7

22. The deposits, although, are not to be shown in receipts, during the year in obedience to above G. O., yet no separate accounts are being kept up, but mixed with the other receipts in the Municipal accounts.

23. The accounts in question, I am happy to state, appear to have been most regularly and carefully inspected and duly checked by the Honorary Secretary.

24. Before concluding this I have to observe that I am very much pleased with the manner and the readiness with which the Accountant K. Appa Row Pantulu has given me the information required in auditing the Municipal accounts.

Sanitary Report of the Town of Masulipatam for the year 1869-70, from 1st April 1869, to 31st March 1870.

The population of the town of Masulipatam is about 30,000, and the number of sick (natives) treated during the year sixty in-door patients, and 2681 out-door patients, amounting to 2741, showing an increase of 218 over that of the year preceding, besides the number of Europeans

* Of 1868-69...	RS.	A.	P.
„ 1869-70...	252	13	0
	41	7	6
Total...	294	4	6

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nine in-patients, and 105 out-patients. The average daily sick of Europeans has been in-patients one-third, and out-patients two; that of the natives in-patients three, and out-patients forty-two. The number of casualties has been five among the in-patients, and two among the out-patients. There has been no epidemic disease during the past season, which has been a remarkably healthy one. Fever of an intermittent character prevailed in the out-stations, and many cases, I regret to state, terminated fatally, owing to the false ideas of starvation during attacks of fever. The rainfall was forty-four inches and twelve cents, showing an increase of twelve inches and thirty-five cents over that of the year preceding. The mean temperature for the year was 88°4. The dry crops have been damaged from excess of rain and by grub, but the wet crops yielded abundantly. The water for drinking purposes is good and obtained from the Kistna Canal by the natives. The European community generally obtain their supply of water from a place called Goodoor, about four or five miles in distance.

2. The working of the Municipality is improving year by year. Some of the roads of mud have been gravelled, and most of the streets have been provided with dust-boxes at a convenient distance. All the mainroads are kept clean and lighted on dark nights. The system of numbering each door is introduced, and many doors have already been numbered; however, there is still much to be done in the shape of clearing all the prickly-pear and of filling up the stagnant pools and ditches, from which an intolerable stench emanates during the hot season, impregnates the atmosphere, and proves detrimental to the public health.

3. Many articles such as bad and adulterated ghee, rotten fruit, bad sweetmeat, &c., have been seized by the Inspector of bazaars, and forwarded to the Sub-Magistrate of the town, who, I am given to understand, fined all the offenders brought before him.

MASULIPATAM, (Signed) F. M. RICKARD, Assist. Surgeon,
1st April 1870. Zillah Surgeon.

STATEMENT showing the Establishment of the Masulipatam Municipality at the close of the year 1869-70.

		Salary per mensem.		
OFFICE ESTABLISHMENT—		RS.	A.	P.
One Head Clerk...		20	0	0
One Accountant...		18	0	0
One Vernacular Clerk...		15	0	0
Two Peons, at Rupees 7 each...		14	0	0
Two Tax Collectors, at Rupees 8 each...		16	0	0
Total...		83	0	0

CONSERVANCY ESTABLISHMENT—		RS.	A.	P.
One Head Inspector...		40	0	0
One Assistant Inspector...		15	0	0
One Vaccinator...		10	0	0
One Peon...		5	0	0
One Lascar...		5	0	0
Three Lamp-lighters, at 4 Rupees each...		12	0	0
Total...		87	0	0

ROAD ESTABLISHMENT—		RS.	A.	P.
One Goomastah...		10	0	0
One Maistry...		15	0	0
Two Duffadars, at Rupees 8 each...		16	0	0
One Peon...		5	0	0
Two Gardeners, at 4½ Rupees each...		9	0	0
Total...		55	0	0

Grand Total... 225 0 0

MASULIPATAM,
30th June 1870.

(Signed) K. RAMA ROW,
Hony. Secy., Muncpl. Commn., Masulipatam.

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MEMORANDUM.

	RS.	A.	P.
Balance as per Statement B...	1,522	12	9
Add deposits in hand...	2,734	14	11
	4,267	11	8
<i>Deduct.</i>			
Excess payment to Police	343	7	1
Advances recoverable...	294	4	6
Value of Promissory Note in deposit...	1,000	0	0
Permanent Advance Fund in the hands of the Honorary Secretary...	50	0	0
	1,687	11	7
Actual cash in hand as per Treasury accounts...	2,570	0	1

MASULIPATAM,
30th June 1870.

(Signed) K. RAMA ROW,
Hony. Secy., Muncpl. Commn., Masulipatam.

No. 135. From the President of the Municipal Commission, Masulipatam, to the Chief Secretary to Government, Fort Saint George, dated Masulipatam, 25th July 1870, No. 3469.

In continuation of Mr. Horsbrugh's letter, dated 5th July 1870, No. 3180, submitting the Annual Report of the Masulipatam Municipality for the past year, I have the honour to forward copy of a statement, received from the Superintendent of Police, from which it will be observed that the cost of the Police, exclusive of the Station-house rent, amounted to Rupees 7761-9-4, and not Rupees 7809-14-6 as stated by him before. Deducting from this 25 per cent. contribution from Government, which amounts to Rupees 1940-6-4, the proportion to be charged to the Municipality is Rupees 5821-3-0. But Rupees 6200-14-0 having been actually paid, the excess of Rupees 379-11-0 should be refunded to the Municipality. This refund was shown in the report as Rupees 343-7-1.

Revised Statement showing the sums received and expended by the Superintendent of Police, Kistna District, on account of Municipal Police employed in the Town of Masulipatam, from 1st May 1869 to 30th April 1870.

Receipt.	Amount.	Total amount.	Expenditure.	Amount.
	RS. A. P.	RS. A. P.		RS. A. P.
Received from the Officer in charge of the Treasury, Kistna District...	6,693 13 0	6,693 13 0	Pay of Force...	6,693 13 0
Contingencies at the prescribed rate at five per cent. on the actual pay...	334 11 1	334 11 1	Contingencies...	334 11 1
Cost of Clothing and Accoutrements...	733 1 3	733 1 3	Cost of Clothing and Accoutrements...	733 1 3
		7,761 9 4		7,761 9 4

MASULIPATAM,
14th July 1870.

(Signed) W. H. HOSKINS, Lieut.,
Superintendent of Police.

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No. 135-A. ORDER THEREON, 29th July 1870, No. 944.

The foregoing papers are the Annual Reports on the working, and the Statements of Receipts and Expenditure, of the Municipality of Masulipatam during the year 1869-70.

2. There appears to have been some confusion as to the adjustment of the balance to credit of the Municipal Fund at the beginning of the year under review. It was wrongly computed in G. O., 12th July 1869, No. 945, at Rupees 2375-1-4. The receipts and disbursements in the year 1868-69, according to the audited accounts of that year, were (excluding deposits) Rupees 24,394-13-4 and Rupees 23,264-15-0, respectively. The balance was, therefore, Rupees 1129-13-7. The balance brought forward in the present statements is

	RS.	A.	P.
Balance as above	1,129	13	7
State contribution due	1,625	0	0
Excess payment for Police	734	12	1
Advances recoverable	510	7	8
Total...	4,000	1	4

Rupees 4004-1-4, but this is arrived at by adding to the correct balance above given, certain payments which were made during 1868-69, but which fell to

be recovered in 1869-70, and the balance of Government contribution due on account of 1868-69. The principle to be followed in preparing the annual statements is that they should show the actual receipts and payments from the Municipal Fund in the year, and not on account of the year. The two last items specified in the margin should, therefore, be treated as disbursements in 1868-69, and when recovered in 1869-70, should be shown as receipts in that year; though of course separately from the receipts which are to be taken into account in calculating the State contribution due for the year. The balance of State contribution for 1868-69 should be similarly credited. The items have been thus treated in the abstract of

receipts given below. From the Auditor's report, paragraph 7, it appears that the correct amount of advances recoverable in 1868-69 was Rupees 510-15-8, not Rupees 510-7-8, and from paragraph 21 that Rupees 257-10-8 were recovered in 1869-70.

3. The refunds of taxes should be entered as a set-off against the gross yield, as it is with reference to the net yield that the State contribution is to be calculated. The receipts under all heads are as shown in the margin, aggregating Rupees 23,366-5-8. Compared with the estimates it is observed that the house rates have yielded considerably more than the estimate, and tolls less by Rupees 1800, owing apparently to default on the part of the contractor.

Current—	RS.	A.	P.
Rate of Houses and Buildings	4,297	7	0
Tax on Arts, Trades, and Professions	3,539	8	0
	7,836	15	0
Deduct refunds...	136	2	5
	7,700	12	7
Tolls...	6,900	0	0
Tax on Carriages and Animals	1,040	4	0
Registration of Carts	240	0	0
License Fees	370	0	0
Fines and Miscellaneous	316	15	3
	16,567	15	10
State contribution...	2,527	3	0
	19,095	2	10
<i>Arrears—</i>			
House-tax	11	14	6
Trades-tax	12	0	0
Tolls	500	0	0
State contribution	1,625	0	0
	2,148	14	6
Balance brought forward...	1,129	13	7
<i>Recoveries—</i>			
Police	734	12	1
Advances	257	10	8
	992	6	9
Total...	23,366	5	8

4. Deposits to credit have not been shown in these statements, though it is said that the sums in deposit are mixed up with other items in the Municipal accounts. They ought to be kept separate both in the Municipal and Treasury

accounts, and a memorandum showing their amount and nature should be appended to Statement C. In the Auditor's report, paragraph 21, the amount of deposits is said to be Rupees 2734-14-11.

5. The following items are wrongly entered, and will be transferred as shown below:—

New works.—Planting avenues along roads, Rupees 188-4-9 to purposes other than those specified in Section 25.

Conservancy.—Charges in connexion with good-water reservoirs, Rupees 217-12-7 to ditto.

Payment for Kistna water, Rupees 1364 to ditto.

Value of street boards, Rupees 19-1-0 to Establishment, Miscellaneous.

The cost of the large establishment maintained for new works and repairs should be rateably debited to those heads. It is observed from the memorandum enclosed in the report, that the item includes the pay of gardeners, but the exact amount is not ascertainable. The Government will now pass this charge, but the Commissioners should exclude it from future statements. It appears from the President's second letter that the actual cost of the Police was Rupees 7761-9-4, not 7809-14-6 as at first reported; and that the excess which the Commissioners are said to have paid is, therefore, Rupees 379-11-0, not Rupees 343-7-1. The Government observe that neither sum is expressly shown in the statements, but from paragraph 21 of the Auditor's report, the excess appears to have been included together with outstanding advances in the hypothetical balance, Rupees 1522-12-9. It had not, at the date of the report, been recovered, and should, therefore, be shown as a disbursement in 1869-70, and if refunded, as a recovery in the statements of 1870-71. The abstract of expenditure, Statement B., revised with reference to the above remarks, is as follows:—

	RS.	A.	P.
New Works...	4,295	4	9
Repairs	3,619	11	5
Conservancy...	4,303	6	2
Police...	5,849	3	0
Establishment ..	1,678	13	9
	19,746	7	1
<i>Purposes other than those specified in Section 25—</i>			
Payment of old deposits.....	50	0	0
Lighting...	493	9	7
Items transferred...	1,770	1	4
	2,313	10	11
<i>Advances recoverable—</i>			
Police...	379	11	0
Other...	41	7	6
	421	2	6
Balance carried forward...	22,481	4	6
	885	1	2
Total...	23,366	5	8

The balance here carried forward agrees with the amount of cash shown to belong to the Municipal Fund in paragraph 21 of the Auditor's report.

6. The State contribution to which the Commissioners are entitled for the year (one-fourth of the Police charge paid by a set-off against the contribution being duly considered) is to be struck on the expenditure, and amounts to Rupees 5421-11-4. They have received in cash and by remission of Police charges Rupees 4467-9-4, and Rupees 954-2-0 remains due, and will now be paid.

7. The working of the Municipality, during the year under review, appears to have been very satisfactory. The Government appreciate the services of the Honorary Secretary K. Rama Ravu Pantulu.

(True Extract.)

Under Secy. to Govt.

To the President of the Municipal Commission, Masulipatam.

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

Exd. J. Wright.

Obbt. of 1870} ~~Address.~~

PUBLIC.

To

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

Dated July, 29th.

Recd.

Encl.

G. O., 29th July 1870, No. 944.

JULY.
Nos. 134—135-A.

Reviewing the Annual Reports and the State-
ments of Receipts and Disbursements of the Masuli-
patam Municipality for the year 1869-70.

7

(6)

The President
Municipal Commission
Masulipatam.

Sir,

1. With reference to the Honorary Secretary's letter requesting me, to audit the accounts, belonging to the Masulipatam Municipality, I have the honor to inform you, that having carefully gone through the accounts, I have found, that they were carefully prepared & regularly kept, and also duly vouched, as regards the details, except in case of a few charges, which appear from the Secretary's signature, under each item, to have been duly sanctioned.

2. Few alterations at the same time being found necessary, they were accordingly made, & the Annual Statements, agreeably prepared, with the approval of the Honorary Secretary.

I now proceed to audit the accounts as follows:
3. The balance at the Commencement of the year is Rs 2,375-1-4 and the receipts or collections, during the year, from all sources are Rs 21,380-3-9, as particularized below both aggregating to Rs 23,755-5-1 against the anticipated sum of Rspees 27,566-7-6.

Estimated receipts
26166-7-6
as balance - 26000-0-0
27566-7-6

as a receipt - amount we expect some of the

Items	Estimated Receipts	Actual Receipts
Tolls		
Rates on Houses and buildings	9200	7400
Tax on Arts on Arts, professions	3750	4309
Tax on Carriages and Animals	3500	3551
Registration of Carts & other Vehicles without	1300	1040
Spring 80	250	240
Fines and other Miscellaneous receipts	1000	316
Fees for licensing slaughter house Cart-stand & Offensive trades		370
Government Contribution	6166	4152
	25166	24380

4. Government in their Order No. 945 of 12th July 1869, have stated that the amount to be accounted for, during the year, is Rs. 5245-5-1, comprising the items shown in the margin.

5. I found that Rupees 4053-1-5 only are to be accounted for, in the year.

6. The difference is because the Government have raised the items No. 734-12-1 and 510-7-8 which were already included in the balance of Rs. 2,375-1-4.

7. Advance recoverable during the year, is Rupees 510-15-8 and not Rupees 510-7-8 as entered in the Accounts of last year 1868-69, by mistake.

8. The tolls were sent out for the year at Rupees 9200 of which, Rupees 800 the Commissioners were pleased to strike off in the Demand on the Contractor. Rs. 1500 are still recoverable from him.

The difference between the receipt and expenditure is Rs. 69 in Rs. 2375-1-4
 Gross payment to Police & Government
 Advance Recoverable
 Balance of Government Contribution

2375	1	4
734	12	1
510	7	8
5245	5	1
5745	5	1

9. The Houses & buildings were first taxed at Rs. 1431-8-8, of which, Rupees 66-10-11 were unclaimed by the Commissioners, the same being twice taxed and remissioned. Balance of Rs. 1363-10-6 remained to be recovered under this head in the current year.

10. The following are the details of the collected sum during the year on Vehicles.

20 Four wheeled Carriages @ 4-8-0 each	=	96-0-0
49 two " " " " " " " "	=	147-0-0
21 horses " " " " " " " "	=	94-8-0
41 ponies under 13 hands " " " " " " " "	=	61-8-0
16 " " " " " " " " " "	=	8-0-0
945 bullocks " " " " " " " "	=	472-8-0
667 asses " " " " " " " "	=	166-12-0
		1040-0-0

11. Government Contribution actually received during the year, is Rupees 4152-3-4 inclusive of Rs. 1625 of previous year's balance.

12. During the year, the number of persons licensed under "Arts" "Trades" & "Professions" is 875 against 872 in last year. The net balance, remains for collection, under this head, in 1870-71, is

Rupees 552-13-4, excluding Rupees 55-0-0 struck off, by the Commissioners by reducing the taxes at the request of the parties concerned. A balance of Rupees 50-0-0 to be recovered on "Cart-stands."

14. Of the total receipts / Rs. 23755-5-1 / a sum of Rupees 22,232-8-4 was expended under the different heads as below indicated.

1866-67	51-0-0
1867-68	97-5-0
1868-69	92-8-0
1869-70	312-0-0
	552-13-0

Item	Estimated Receipts	Actual Receipts
1. New Works and Improvements	8100 " "	3890 5 1/2
2. Repairs	2941 " "	3119 12 3
3. Road Establishment	" " "	1093 2 10
4. Conservancy	5801 " "	5904 3 9
5. Police { 2/3 of Police Salaries — 5857-6-11 Rent of Station House — 28-0-0	8291 14 1	5885 6 11
6. Establishment	1932 " "	1659 12 9
7. For purposes other than those specified in the	500 " "	493 9 7
8. Refunds on account of taxes struck off on appeal	" " "	136 2 5
9. Deposits of 1867-68 repaid	" " "	50 " "
	27565 14 1	22232 8 4

15. Item 4. Comprises the items noted below.

Carts and Bullocks — 2322-6-10
 Conservancy Establishment — 933-14-4
 Vaccine Establishment — 87-1-7
 Good water — 1364-4-4
 Other Charges — 1196-13-4
5904 " 3 " 9

16. The sum paid by the Municipality into the Government Treasury, on account of Salaries of the Police Establishment, Rs. 6200-14-4, which is in excess of Rs. 3623-7-1, than to be actually paid for. The excess should be drawn back and placed to the credit of Municipality.

17. Rupees 1659-12-9 shown under Establishment comprises the charges as under specified.

Total Expenditure 21562-12-4
 or Police Salaries 5857-6-11
 Net Expenditure 15695-6-5

Establishment { Office Establishment 1858-4-4
 Distraimer 50-4-4
 Tax Collectors 188-12-4
1296-12-4
 Contingencies { Auditor's allowance — 50-0-0
 Printing charges — 142-14-0
 Extra Establishment 25-4-4
 Sundries — 137-2-9
 Furniture — 8-0-0
363-4-9
Total of both — 1659-12-9

18. The Government Contribution to the actual Expenditure / Rs. 15695-5-5 / is Rupees 3923-13-4 + 1625 balance of 1868-69, = 5548-13-4 against which, Rupees 4152-3-4 only were received during the year, leaving a balance of Rs. 1396-10-4 to be drawn in the current year.

19. Rupees 30-15-8 is debited in the Cash book as balance of supervisors pay for March, but it was not paid to him. Consequently the same is credited in May 1870.

20. The Average ~~expenditure~~ on the actual Expenditure under various heads of charges is as below mentioned.

For Works — 12.6
 " Conservancy — 27.4
 " Police — 27.3
 " Establishment 7.7

21. The Difference between the Receipts & Expenditure

is Receipts 1522-17-9 which was made up by the following items.

Actual Cash in hand	3,620	1	
Deduct Deposits remaining unpaid which was excluded from receipts, agreeably to para 4 of Government Proceedings No 945 of 12 th July 1869	2,734	14	10
Advances payment to Police the amount	885	1	2
Advances Recoverable	363	7	1
	294	4	8
Balance of Govt. Contribution	1522	12	9
	1396	10	4
Balance recoverable from Tolls Contractors	2919	7	1
Do on houses & buildings	150	0	0
Do from licensed persons	163	10	8
Do Contractors	552	15	0
Do	50	0	0
Total amount to be accounted for in the Current year 1870-71	5,185	14	7

6/1869-69 No. 252-13-0
1867-70 No. 21-7-6
294-4-6

22. The Deposits, although, are not to be shown in receipts, during the year in accordance to above G.O. yet no separate accounts are being kept up but mixed with the other receipts in the Municipal Accounts.
23. The accounts in question, I am happy to state, appear to have been most regularly & carefully inspected and duly checked by the Honorary Secy.

24. Before concluding this I have to observe that I am very much pleased with the manner and the readiness with which the accountant K. Apparao Pillai, has given me, the information required in auditing the Municipal Accounts.

Masulipatan } (Signed) J. Mannaji How.
28th June 1870 } Auditor
/ True Copy /

Masulipatan
Municipal Office
30th June 1870

Secretary
Municipal Office
Masulipatan

Kottar District Collecting,
Kannikattam, 5th July 1870.

No. 3180.

(10)

From B. Horsburgh Esq^r.

Acting Sub Collector of the Kottar
District Municipalities.

To The Honorable R. S. Ellis, C. B.,
Chief Secretary to Government,
in the Public Department,

Fort Saint George.

1. I have the honor to forward herewith
the Annual Report and its enclosures, received from
the Honorary Secretary on the working of the Kottar
Municipality for the year ending 30th
April 1870.

2. Including the balance of the past year,
the receipts of the year under report amounted to
Rs 23,755-5-1. The charges incurred for the construc-
tion and repair of the roads, Conservancy, Police &c,
being deducted therefrom, there remained a balance
of Rs 1,522-12-9 at the end of the year.

3. The Conservancy arrangements made in the
Town such as Building Dust Bins and putting up
additional lamp posts in more important of the
roads, were satisfactory.

4. The Auditor's remarks upon the system of
Accounts will be taken into consideration. One
of the points suggested, viz. that the works executed
by the Overseers should be tested by some of the

1522.12.9
343.7
1179.5.8

1870 & 1871
in a letter from the Acting
Sub Collector in charge of
Kottar District Municipalities,
dated 5th July 1870.

No. 3180

Shankar Reddy and
its relations, removed
from the Conservancy
on the working of the Kottar
Municipality for
the year ending 30th April
1870.

Commissioners is well worthy of adoption. With this view a resolution was passed that every Commissioner should supervise the works and other improvement in a particular circle in the neighbourhood of his ordinary residence. The circles will be shortly defined and the resolution carried out.

5. I desire to record the obligation which the Commissioners are under to Mr. Raima Ram Pantulu Gann, Deputy Collector, who has during the year undertaken gratuitously the duties of Honorary Secretary and devoted much of his spare time with the best results to the affairs of the Municipality.

I have the honor to be

Sir,

Your Most Obedient Servant

Worshipful

Acting Sub Collector in charge
of the Kistna District Municipalities.

Memo.

Balance as per Statement B.	1522 - 12 - 9
Add Deposits in hand	2734 - 14 - 11
	4267 - 11 - 8

Debit	
Excess payment to Police	343-7-1
Advances recoverable	294-4-6
Value of Promissory Note in Deposit	1000-0-0
Permanent Advance Fund in the hands of the Honorary Deputy	50-0-0
	1687 - 11 - 7
Actual cash in hand as per Treasury Accounts.	2570 - 0 - 1

Masulipatam
Municipal Office
30th June 1870

Deena Dew.
Honorary Secretary
Municipal Office
Masulipatam

6 Aug at the Sec 145-4-7
16 July 174-0-6
12 " 58-5-7
12 May " 95-9-90-9
23 April " 20-2-11-

In Recd of the Sec 170-9-0-944
Fuller 1870 Recd.

From
The Secd Collector
in charge of the District
Masulipatam
To the Deputy Secretary to
Government, in the Public
Department,
Fort Saint George.

Dated 5th July 1870
Received of the
Sec 1000
4th July 1870.
Enclosure 1

Submitting report on
the working of the Masulipatam
Town Municipality for the
year ending 30th April 1870.
M. H. 11

C. 13/7
R. 2/8

List of Expenditure for New Works and Improvements incurred by the Municipal
 Commissioners for the town of Macaulishabad during the year ending 31st April 1870
 for purposes specified under Section 25 of Act X of 1865 (Madras).

1. New Works

Description	Amount of Expenditure	
	Incurred during the year	Estimated for 1869-70
<u>Buildings</u>		
Lathies at Pustumbada and Edappalli	110	1
<u>Roads</u>		
Improvements to Main Road	1502	7 7
do to Hobbs' Road	244	5 9
do to Collector's Katcherry Road	265	12 2
Chintagunta to Pollen earth Road	11	3
Improvements to Saraki Road	163	12 2
Constructing Tunnel at Pustumbada	153	4 2
Planting and watering avenues along roads	188	4 9
Purchasing Tools	43	1
	3890	5 10

Repairs

Description	Amount of Expenditure	
	Incurred during the year	Estimated for 1869-70
<u>Buildings</u>		
Lathies at Jannipetta and Sivagudem	42	2 9
<u>Roads</u>		
Church Road	179	12 11
Robertson's Jatta Road	581	12 1
Repairs to Main Road near Post Office	181	10 2
do to Branch and Minor Roads	553	2 10
do to Lunnels	347	2
<u>Drains</u>		
Repairs to Drains	211	12 3
Establishment maintained for the construction and repair of Roads and other works	2093	2 10

A. Part of Charges

Amount expended during the year 1869-70

Hire of 4 Carts and Bullocks and 30 Sweepers	"	"	2322 6 10
3 Sweepers on Rs 36. 20. 10 and 5 persons on Rs 5 each	"	"	933 14 "
Latrine Lites 2 @ Rs 6 and 2 @ Rs 5 each	"	"	263 2 9
Rent of Cartland	"	"	25 "
Contingent charges of Conservancy Overseers	"	"	15 14 "
Rs. of Conservancy Station House	"	"	36 "
Removing prickly pear including the cost of Police Guard	"	"	82 6 "
Brooms, Baskets, &c for Sweepers, and Lites	"	"	10 13 10
Value of Street Boards	"	"	17 1 "
Pay of a Vaccinator	"	"	87 1 7
Excavating good water ponds	"	"	36 11 9
Improvements and cleaning good water Reservoirs	"	"	168 15 10
Working round the Rotations' patta good water reservoir	"	"	72 1 "
Closing stagnant Pools	"	"	83 10 8
* Paid for the supply of Kistna water	"	"	1364 "
Construction of Rust tank	"	"	443 "

Salaries of the Municipal Police employed during the year ending 30 th April 1870	5857 6 11
Rent of Station House	28 "
	5885 6 11

Particulars

Salary

Per Month Per Annum Total

Establishment

Head Clerk	60 "	390 "
2. Vaccinator Clerk	16 "	285 "
Accountant	20 "	230 "
2. Peons	7 "	153 "
2. Tax Collectors	8 "	188 12 "
Dist. driver	10 "	50 "
		1296 12 "
<u>Miscellaneous charges</u>		
Auditors Remuneration	"	50 "
Extra Establishment	"	25 "
Expenses and Contingencies	"	134 2 9
Printing charges	"	142 14 "
Furniture	"	8 "
Transporting Costs	"	2 "

5885 6 11
1659 12 9
7545 8 10

Masulipatam
Municipal Office
30th June 1870

M. S. S. S.
Officiating President
M. Commission

M. S. S. S.
Honorary Secretary
Municipal Office
Masulipatam

B.

Abstract of Charges under all heads incurred by the Municipal Commis-
sioners for the Town of Masulipatam during the year ending 30th
April 1870.

Estimated expenditure

Particulars

Amount Total

I. New Works and Improvements	3890 5 10 420 4 5
II. Repairs	3119 12 3 300 11 5 N
Salaries of Road Establishment	1093 2 10
III. Conservancy	6904 3 9 4303 6 2 1800
IV. Police	5885 6 11 500 6 11 4
V. Establishment	1659 12 9 1578 9 9 30.12.6 21552 12 7 19782 11 0

For purposes other than those specified in
Section 25 Lighting the town

Amount refunded on account of taxes

* Struck off on Appeal

Deposits made in 1867-68. now debited

Balance standing at the close of the year

Masulipatam
Municipal Office
30th June 1870

M. S. S. S.
Officiating President
M. S.

M. S. S. S.
Honorary Secretary
Municipal Office
Masulipatam

16.

Receipt of the Masulipatam Municipality for the year ending
April 1870

April 1870	Collection	Current Amount	Total
Particulars			
1. Rates on Houses and Buildings	4297 7	"	14 6
2. Tax on Arts, trades, professions, & Callings	3539 8	"	12 " "
3. Tolls	8900	"	500 " "
4. Tax on Carriages and Animals	1040	"	" " "
5. Fees for Registration of Carts and other vehicles without Springs	240	"	" " "
6. Fees for Cartelands, Slaughter houses, and offensive trades	370	"	" " "
7. Fines and other Miscellaneous receipts	316 18 3	"	17228
8. Government contribution	2527 3	"	2527
Balance standing at the beginning of the year		"	10000
			23755

Masulipatam
Municipal Office
30th June 1870

Morshayil
Officiating President
M. B.

Deccan
Honorary Secretary
Municipal Office
Masulipatam

1869-70
 Mayor & Aldermen
 of the City of New York

Statement showing the sums received and expended by the Superintendent of Police District on account of Municipal Police employed in the Town of New York from 1st May 1869 to 30th April 1870.

Receipts	Amount	Total	Expenditure	Amount
Received from the Officer in charge of the Treasury District	6693 13 -	6693 13 -	Pay of Force	6693 13 -
Contingencies at the prescribed rate of 5 per cent on the actual pay			Contingencies at the prescribed rate	334 11 1
Cost of clothing and accoutrements	746 6 5		Cost of clothing & accoutrements	746 6 5
Station House furniture	35 - -	35 - -	Station House furniture	35 - -
Total	7809 14 6	7809 14 6		

(Signed)

W. H. Barker
 Superintendent of Police

Office of the Deputy Mayor
 4th May 1870

1 True Copy

Manuel Salazar
 Mayor's Office
 30th June 1870

Accepted
 Deputy Secretary
 M. Comyns

There can be no
objection to there being
kept a account for
separately. But the
object plan is to
bring all receipts
under
the same hands - in
order to have a full
account of the
municipality.

Memorandum

With reference to the Hon.
Mr. Sini's remarks on the
draft review of the accounts
of the municipality of Ma-
sripatam, I beg to explain
that deposits in munici-
palities almost always
consist of security money
deposited by contractors for
tolls, or for the execution of
works, or by municipal
servants who are entrusted
with cash, or other responsi-
bilities in respect of which it
is deemed advisable that
security should be demanded.
In some municipalities, e.g.
Tanjore, it is the practice
to credit as deposits sums
paid under section 70, by
parties desiring to appeal
against assessment, and
to retain them as deposit.

until the appeals are dis-
posed of. If rejected the
money is brought to the act.
of the Municipal Fund, or
as they call it in Tanjore,
"transferred to the Ayan acc't."
As far as I am aware, no
municipality except Madras
possesses any invested capi-

in Madras, they are at once
credited to collections, & repaid
subsequently debited under the
expenditure

is always shown as part of the
balance.

2. The abstracts of muni-
cipal receipts and disburse-
ments, ^{inserted in the Govt. returns} are intended to
serve a double purpose,
to show the real & bonafide
receipts and disbursements
of the several municipal
Funds, excluding what
are mere debits & credits
of acc't; and to exhibit
at a glance the manner
in which the State contribu-
tion is to be calculated.

Municipalities were repeatedly
ordered last year to exclude
deposits in framing the returns.
The same reasons which require
their exclusion from the annual
returns, require that they should
be separately accounted for, in
the Municipal accounts.

If the refund is
a cash payment it
should appear on
the charges side of
the account. It
comes in should appear
on one side - all that
goes out on the other

Sec. 42 as regards house tax.
The same course, though not directly
prescribed, is as far as my expe-
rience goes, followed as regards
the professional tax also.

They are, in fact, balance
sheets. I submit that in
this view, deposits of the
kind above referred to are
rightly excluded, as they
do not form portions of the
Municipal funds, and are
not at the disposal of the
Commissioners. But it is
of course desirable that
Govt. should know of them;
and I therefore inserted in
the draft, instructions to
secure this object.

3. As for refunds of taxes
I submit that they are
in no sense charges. They
are a reduction of income
or rather an adjustment
of demand it. The revised
assessments are entered up in
the registers, and constitute
a revised demand. Refunds
of other description should

of course be, and invariably
are, entered, under expenditure
Refunds of Taxes must appear
somewhere in the municipal
acc^t. & I submit that, if
instructions are to be issued
regarding them, the Tanjore
system is the proper one.

4. The Hon. Mr. Sim has handed the draft, but I do not know whether he wishes him to be considered as having altered. I beg to resubmit it.

23 Feb 1870

Public Department
PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
Ag. Dist Collector in charge
of Masulipatam Municipi-
cality, dated 5th July 1870.
103/80. & 25th July 1870 N^o
3469

Order thereon at command 24 Feb 70
in 944

The foregoing paper
are the ^{unful} statements
of receipts and expenditure
of the Municipality of
Masulipatam during
the year 1869-70.

2. There appears to have
been some confusion
as to the adjustment of
the balance to credit of
the Municipal Fund at
the

the beginning of the
 year under review. It
 was wrongly computed
 in L.O. 12th July 1869, N.
 945, at Rs ~~52,155-5-8~~ ^{23,755-1-4}. The
 receipts and disbursements
 in the year 1868-9 accord-
 -ing to the audited ac-
 -counts of that year were
 (excluding deposits) Rs
 24,894-13-4 and Rs 23,264-
 5-4 respectively. The ba-
 -lance was therefore Rs
 1,629-13-7. The balance brought
 forward in the present
 statement is Rs 4004-1-4
 but this is arrived at by
 adding to the correct
 balance above given, cer-
 -tain payments which
 were made during 1868-9
 but which fell to be re-
 -covered in 1869-70, and
 the

Balance as above	Rs 1,629-13-7
State Contribution due	1625-0-0
Excess payment in	
Police	434-12-1
Advances recoverable	510-7-8
	<u>4004-1-4</u>

the balance of Government
 Contribution due on ac-
 -count of 1868-9. The prin-
 -ciple to be followed in
 preparing the annual state-
 -ments is that they should
 show the actual receipts
 and payments from the
 Municipal fund in the
 year and not on account
 of the year. The two last
 items ^{in the margin} ~~above specified~~ should
 therefore be treated as
 disbursements in 1868-9,
 and ^{when} if recovered ~~as they~~
~~apparently have been~~ in
 1869-70, should be shown
 as receipts in that year,
 though of course separately
 from the receipts which are
 to be taken into account
 in calculating the State
 Contribution due for the
 year. The balance of
 States

State Contributions for 1868-9 should be similarly credited. The items have been thus treated in the abstract of receipts given below.

From the Auditor's report para 7 it appears that the correct amount of advances recoverable in 1868-9 was Rs 570. 15. 8, not Rs 570. 7. 8. From para 21 that Rs 257. 10. 8 were recovered in 1868-70.

3. The refunds of taxes should be entered as a set off against the gross yield, as it is with reference to the net yield that the State Contributions are to be calculated. The receipts under all heads are as shown in the margin aggregating Rs 23,619-2-8. Compared with the estimate it is observed that the House rates have yielded considerably more than the estimate, and tolls less by Rs 1800, owing apparently to default on the part of the contractor.

Current	
Rates of houses & buildings	4297-7-0
Tax on shops, trades, and professions	3587-8-0
	7836-15-0
Reduct required	150-2-5
	7700-12-7
Tolls	6400-0-0
Tax on carriages & animals	1040-15-0
Registration of carts	240-0-0
Licence fees	370-0-0
Fines & miscellaneous	215-15-3
	10,567-15-10
State Contributions	2,527-3-0
	12,095-2-10
Overcars	
House tax	11-14-6
Trades tax	12-0-0
Tolls	500-0-0
State Cont	1625-0-0
	2,148-14-6
Balance brought forward	1129-13-7
Recoveries	
Police	734-12-1
Advances	257-10-8
	992-2-9
	23,087-15-3

4. Deposits

1. Deposits to credit have not been shown in these statements, though it is said that the sums in deposit are mixed up with other items in the Municipal Accounts. They ought to be kept separate both in the Municipal and Treasury Accounts, and under a Memorandum showing their amount and nature, given appended to Statement C. The amount of deposits debited in Statement B, now submitted will be struck out. It should be charged against deposit receipts.

In the Auditor's report para 21, the amount of deposits is said to be Rs 2734. 14. 11.

5. The following items are wrongly entered and will be transferred as follows - shown below.

New Works. Planting avenues along roads, Rs 180-4-9 to purposes other than those specified in Section 25.

Casseroany

Conservancy. Charges in
connection with good water
reservoirs Rs 217-12-7 to ditto.
Payment for Kistna water
Rs 1364 to ditto
Value of street boards, Rs 19-1-0
to Establishment Miscellaneous

The cost of the large Estab-
-lishment maintained
for new works and repairs
should be rateably debited
to those heads. It is observed
from the memorandum
enclosed in the report, that
the item includes the
pay of gardeners, but the
exact amount is not ascer-
tainable. The Govt will
now pass this charge, but
the Commissioners should
exclude it from future
statements. It appears from the President's second letter
that the actual cost of the
was Rs 7761.9.4 not 7809.14.6 as
at first reported; and that the
excess which the Comrs are said
to have paid is therefore Rs 379.
Rs 0, not 4343.7.1. The Govt. should

is expressly shown in
that neither sum ~~does not appear~~
in the statements

but from para 21 of the
auditor's report, the Excess
appears to have been in-
cluded, together with outstanding advances
in the hypothetical
balance, Rs 1522.12.9.

had not, at the date of the
report, been recovered and
should therefore be shown
as a disbursement in 1869-70
and if refunded, as a recovery
in the statements of 1870-71.
The abstract of expenditure
Statement B, revised with
reference to the above remarks
is as follows:-

New Works.....	Rs. 4295-4-9
Repairs.....	8619-11-5
Conservancy.....	4303-6-2
Police.....	5,822-11-0
Establishment —	1678-13-9
	<u>Rs 19,745-7-4</u>

Purposes other than those speci- fied in Sec. 25.	
Payment of old deposit 50.0.0	
Lighting - 1493-9-7	2312-0-0
Street lamps - 1770-1-4	2312-0-0
Advances recoverable.	379-0-0
Police 879-11-0	421-0-0
Other 46-7-6	22,431-0-0
	<u>885-1-5</u>
Balance carried forward.	23,366-5-8

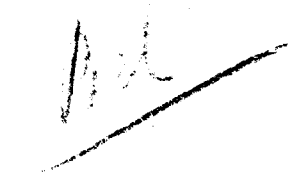
The balance here carried forward
agrees with the amount of cash
shown to belong to the Municipal Fund
in para 21 of the Auditor's report.

6. The

The State Contributions to which the Commis-
sioners are entitled for
the year (one fourth of the
Police charge, laid by a set
off against the contribution
being duly considered) is
to be struck out the expendi-
ture and amounts to Rs.
5424-11-4. They have re-
ceived Rs 4451-10-7, and
Rs 542-2-0 remains due,
which will now be paid.

The working of the
Municipality during the
year under review appears
to have been very satis-
-factory. The Government
appreciate the services of
the Honorary Secretary
H. Rama Rao Panthulu.
This Order will be
communicated to the
Presidents

Independent Current 23/16,567-15-0
Receipts 5822-10-4
Expenditure 19,782-11-0
Set off 1924-7-7
1925-2-7
5,425-12-7
Rs 2527-52-0
1924-7-7
4451-10-7

Presidents of all Municipalities and to the Re-
-sidents and General with
reference to the instructions
issued in this regard.
S.L.L. 

I do not think it
advisable to retain
para 8. as the new
Law will materially
alter matters.

As a matter of
Municipal account
repairs being money
paid - should be borne
among the charges. For our own sake of calculating
the contribution, a separate calculation must
be made in our office.
I do not understand what is meant by "Refuge".
If they are instances to they had better be
to terminate of the interest, if any, credited as a result.
I do not think the principal is "calculated".
No.

- The Presidents of the several
Municipalities
- Accountant General
- Inspector General of Police
- Sanitary Commissioners
- Bo. of Revenue
- P.W. Department

