

1. Number of pages 1/48
2. Date of receipt 6/3/37
3. Initials of Receiver
M.B. 1-4740-21-12-20
4

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	996	Press Mis.
Dated	9-8	1870.

Not to be folded or roughly handled

996
6/3/37

9th August 1870.

No. 54. Read the following letter from B. HORSBRUGH, Esq., Acting Joint Magistrate in charge of the Kistna District, to the Chief Secretary to Government, Fort Saint George, dated Masulipatam, 7th July 1870, No. 3218:—

I have the honour to submit the annual report on the working of the Guntoor Municipality for the year ending 30th April 1870, together with the usual explanatory statements, Auditor's report, &c.

2. The report shows that the receipts during the year amounted to Rupees 30,319-2-4, and the charges to Rupees 22,555-7-4, leaving a balance of Rupees 7763-11-0. This balance not corresponding with the balance shown in the Treasury accounts of my office, I called upon Lieut.-Colonel Bird, Vice President of Guntoor, for an explanation of the difference, and the enclosed letter is copy of his reply. In this the Vice-President explains that the difference is partly due to the daily collections not having been remitted to the Bank in full, and partly to his having drawn cheques upon the Bank at the close of April after the Taluq accounts were closed and having debited the amount in the Municipal accounts for April. The Vice-President requests that the present practice may be continued. I am, however, of opinion that the Municipal accounts should tally exactly with the Treasury account, and that this result can be easily obtained by remitting the daily collections entire to the Bank drawing upon it a cheque for any expenditure that may be necessary instead of deducting the same from the daily collections and remitting the net amount only. This is the practice observed in the Masulipatam Municipality, and I do not see why the Guntoor Municipality should not adopt this plan. The Vice-President states that the accounts furnished to him by the Tahsildar differ from the balance given by me. This will be inquired into.

3. The several improvements being recounted in the Vice-President's letter, I beg to submit this report without further comments. I would suggest that each Municipality be required to send a certificate with their annual report from the Treasury Officer, showing the amounts received and paid by him each month.

4. I beg to bring to the notice of Government that as in last year so this year Lieut.-Colonel Bird has devoted his spare time to the interests of the Municipality, and the measure of success that has attended its working is due to Colonel Bird's supervision and constant attention to the works both in the office and out of doors.

No. 55. ORDER THEREON, 9th August 1870, No. 996.

With the foregoing letter, the Acting Joint Magistrate in charge of the Kistna District submits the annual reports, &c., relating to the Guntoor Municipality for the year 1869-70, and a letter from the Vice-President, with an amended statement of receipts.

2. Mr. Horsbrugh expresses his opinion that the arrangement, described in the Vice-President's letter, of remitting to the Bank each day only the surplus of receipts above the daily expenditure, is a bad one, as it is desirable that the Treasury and Municipal accounts should agree, which result may be attained by remitting the whole daily collections to the Bank, sums required for expenditure being drawn by cheque.

3. The Government entirely concur with Mr. Horsbrugh, and observe that drawing by cheques not only affords an important security against disbursements being lost sight of, but is also the best mode of complying with the provisions of Section 34 of the Towns' Improvement Act. The course suggested by Mr. Horsbrugh should be adopted at Guntoor.

4. The confusion regarding the amount of the balance is also partly caused by the erroneous principle on which the annual statements have been framed by the Commissioners of Guntoor. Instead of showing merely the actual receipts and payments within the year, they include sums to be paid on account of it, and exclude sums paid and to be recovered, which they enter in the balance in hand. The statements should include all sums received and paid, and those only—adjustments or recoveries which may be required being noticed in the reports. As the statements for 1868-69 were prepared upon this principle, the balance carried forward does not tally with that brought forward in the present accounts. According to the statements furnished for that year, the actual receipts were Rupees 23,306-4-7, and the actual payments Rupees 19,157-4-2; difference Rupees 4,149-0-5. The receipts from house-tax included a sum of Rupee 0-9-6 collected in May 1869; and deducting this sum, the balance on 1st May 1869 was Rupees 4,148-6-11 as entered in the revised Statement C. The Auditor, including arrears and recoveries, sets it down as Rupees 6,074-6-0.

5. The receipts, as shown in the margin, amounted to Rupees 30,319-2-4.

Current—		Rs.	A.	P.
Rate on Houses and Buildings...	...	1,952	15	0
Tax on Arts, Trades, and Professions...	...	4,787	0	0
Tolls...	...	6,000	0	0
Tax on Carriages, &c.	...	1,080	4	0
Registration of Carts...	...	629	0	0
Licenses...	...	147	0	0
Fines, &c.	...	1,051	0	1
State contribution		15,657	9	1
		2,483	15	7
Arrears—		Rs.	A.	P.
House-tax	...	0	9	6
State contribution	...	1,508	1	0
Other receipts		1,508	11	3
Recoveries	...	6,103	3	8
Balance brought forward	...	417	3	10
		4,148	6	11
Total		30,319	2	4

A sum of Rupees 6,103-3-8, in which the State grant of Rupees 3,200-8-4 is included, was received on account of the projected improvements to the Red and Black Tanks, and of works for the distribution of the water expected to be thereby made available. The house-rate, it is observed, produced little more than two-thirds of the sum collected in 1868-69, in consequence, it is presumed, of a reduction of the percentage rate. The Government have adverted to the point in G. O., 12th April 1870, No. 431. The tolls and professional-tax both yielded considerably more than the estimate. According to the Auditor, the proceeds of sale of land and the rent of police huts have been included under Fines and Miscellaneous, but the exact amounts are not given. The inclusion was improper. The Government have transferred to the head "Other receipts" the donation Rupees 500 for a channel from the Black Tank. The sum overpaid in 1868-69 for Police, and refunded in 1869-70, should have been shown as a recovery.

6. In the detailed statement of expenditure, a large number of items have been improperly entered. The following transfers are necessary:—

To Purposes other than those specified in Section 25—

New Works.—Head sluice and reservoir in connexion with the Black Tank, Rupees 1461-8-1. Lamp-posts, Rupees 245-14-0. Miscellaneous (unexplained) Rupees 143-4-2.

Repairs.—Reservoir and Koneru, Rupees 529-8-10. Miscellaneous, Rupees 39-14-5. Planting trees, Rupees 270-8-8. Red and Black Tanks, Rupees 3619-7-7, and Wells, Rupees 5; total Works and Repairs, Rupees 6315-1-9.

To Police—

Works.—New Police station and latrine attached to it, Rupees 663-10-1.

7. After these changes have been made, the expenditure under Section 25

	Rs.	A.	P.
New Works	2,951	1	7
Repairs	659	6	7
Conservancy	5,618	10	6
Police	4,469	5	7
Establishment	2,380	7	9
Purposes other than those specified in Section 25	6,490	7	4
Advance recoverable	139	3	6
Balance carried forward	22,694	10	10
Total	7,624	7	6
Total	30,319	2	4

amounts to Rupees 16,059, and that under Section 29 to Rupees 6496-7-4. Including the excess payment for Police, stated by the Auditor at Rupees 139-3-6, (but as his own figures show Rupees 139-3-7,) the disbursements amount to Rupees 22,694-10-10, leaving an actual balance to be carried forward of Rupees 7624-7-6. Of this sum, Rupees 7584-8-9 were in the Bank, and the remainder, Rupees 39-14-9, in the hands of the Commissioners. Full details of the conservancy and establishment charges should have been given in Statement A.

8. The Police Superintendent's account showing actual receipts and cost has not been forwarded; but the actual cost of the Police may be arrived at from the data given by the Auditor in paragraph 11 of his report to be Rupees 5040-15-2 against an estimate of Rupees 5226-9-3. Including the Police cost, the expenditure under Section 25 has been Rupees 17,319-3-9; and the State contribution, which is to be struck on this sum, Rupees 4329-12-11. The Commissioners have received directly and by remission of Police charges Rupees 3744-3-4, and are, therefore, still entitled to Rupees 585-9-7, which should now be disbursed.

9. The Zillah Surgeon bears testimony to the efficiency of the town conservancy, but it does not appear that, beyond the addition of six urinals and a few dust-boxes, operations have been much extended during the year under review. The health of the population appears to have been excellent. The Government regret to learn from the Zillah Surgeon's report that the water of the Black Tank, in connexion with which so much money is being spent, is not of good quality. His suggestion to interpose a filter between the tank and the reservoir merits the attention of the Commissioners. The outlay upon the repair of roads and the construction of drains should be increased.

(True Extract.)

Under Secy. to Govt.

To the President of the Municipal Commission, Guntoor.

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

Ed. J. Wright.

Govt. of 1870: Madras.

PUBLIC.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

Secy, Secy, Secy,
Canton.

Dated August, 9th.

Recd.

Enc.

G. O. 9th August 1870, No. 396.

AUGUST.
Nos. 54-55.

Reviewing the Annual Statements of Receipts
and Expenditure of the Madras Municipality for
1869-70.

12 April/70 Nos 80-81
 30 Nov/69 172-173
 17 Sept 111-112
 8 July 42-43
 19 March 154-155
 4 Jan 5-6
 27 Nov/68 139-140
 9 May 66-68
 19 June 140-141
 16 April/69 154-155
 Rev 19 May 457-458

Public 1870 Def.
 The Hon. Secy. to the Collector
 in charge of P. District
 Municipality
 The Chief Secretary
 to Government
 P. District
 Fort St. George
 Dated 7 July 1870
 Recd 14.8.70

Encs. of No. 3218

No. 1131.
 Submitting annual
 report of the Guntur
 Municipality.

M. Nagaraj

20/5/70
 12/11/70
 54.

No. 31
 From
 The Hon. President
 Municipal Commission
 Guntur
 To
 The Officiating President
 Municipal Commission
 Narsapuram

22/7/70

I have the honor to forward for
 Submission to Government the report of
 your letter No. 1558 B. F. C. R. Rangarao Pantulu appointed auditor
 dated 26.5 April 1870
 of accounts of the Guntur Municipality for the
 past year ending 30.4 April 1870.
 III I have also the honor to submit a detailed
 Report of actual expenditures for new works & improvements
 carried out by the Municipal Commissioners for
 the Town of Guntur during the same period as
 provided in Section 32 act of 1865.
 III During the year the following works & improvements
 have been made in the Town.
 1 The New Municipal Office has been Completed,
 finished & is now in use, as the Municipal Office.
 2 A low enclosure wall round the same has been erected.
 3 The new Police Station House has been Completed
 and is now used by the Municipal Police.
 4 A small latrine separate from the building itself
 and at a short distance from it has been erected for
 the use of the Police.
 5 A Head Sluice & Channel between the Tank
 and a large Reservoir 60 yards distant from
 it has been Constructed. This Reservoir is called

12th during the past hot Season was almost the sole source
30 of water supply to the inhabitants for the Southern
17th half of the Town.
19

6! 15 Toll gates have been added to the town.

7. 11 Dust boxes have been added to the team,
under sec 84 act X of 1865.

8. 65 Avenue trees have been planted within the Municipality

9. 10 Lamp posts with lamps have been added to the Town making the number now in use up to 17.

10! A large mud Catrine situated on the South side of the Town which had fallen down during the past rains has been rebuilt with strong materials

11. 76 Urinals have been fixed in the Town.

12. The repairs to the Reb Tank have been rigorously pushed forward. Two portions of the tank (the Centre & the Southern) have been deepened leaving the northern portion to be done hereafter. The area excavated amounts to about $675 \times 55 = 37125$ Sanam. 103/11

Square yards & the average depth throughout is about $\frac{1}{2}$ yards. It is hoped that this will hold a large supply next hot season.

13. "The repairs to the Black Tank were unavoidably delayed and were only commenced at the very end of the Official Year."

14. The 2nd portions of vacant ground (consisting altogether of about 4 1/4 acres) which were handed over to the Municipality by Government for the purpose of being given away in suitable lots 19th May 1869.

for building purposes have been rapidly taken up. The whole has been disposed of in 20 allotments: tolerably broad streets were marked out: tiled houses were being built, and the whole rapidly assuming the appearance of a New Patach.

In statement A, the expenditures incurred on account of "Conduit from Black Tank to the Reservoir near Talug Katcheri" and "Repairs to Reservoir near Talug Katcheri" are on account of advances for materials for those works which have been sanctioned in the Estimates for the current year.

In conclusion, I have the honor to forward the report of the Acting Zillah Surgeon at Gunton showing the effect which in his opinion, the measures adopted for the improvement & conservation of the Town have had on the Sanitary Condition of the place.

I have the honor to be
Sir
Your most obedient servant
Wm Bird Lieut Col
Vice President

No 102

Guatemala
28th June 1870.

To,
The Vice President
Municipal Commission Guatemala
C. B. The Special Collector in charge of
Municipalities No. 1.

Sir,
I have the honor to acknowledge the receipt of your letter No. 3066 dated 24th June and to forward a revised statement C. as called for in para 1.
With reference to para 2 pointing out discrepancies in the receipts and expenditures between the Municipal accounts and those of the Treasury: these discrepancies are caused by intermediate transactions which do not appear in the Treasury accounts. For instance: the Municipality may receive say the sum of \$400, out of that sum an advance of \$200 may be made to the Treasurer of works for current expenditure the balance \$200 being paid into the Bank. The Treasury accounts would but show a receipt of 200 only but the expenditure would not appear. The Municipal accounts will show the expenditure, and the receipts would appear to be double of those in the Treasury books. After all the current expenses of the Municipality are provided for, the balance in hand is daily paid into the Bank or if too late in the day it is forwarded the next day with the balance in hand of that day. This is the course which has hitherto followed. If every item received is to be

Received
The Vice President
Municipal Commission
Guatemala
Dated 20th June 1870
No 31
Concluded 5
Forwarding annual reports
to Credit account of the
Guatemala Municipality
for 1869-70.
A. P. 1131/70

he paid into the Bank (which is situated
 almost $\frac{3}{4}$ of a mile from the Municipal Office)
 and then drawn out again by Cheques it will
 be very inconvenient & greatly retard business
 and I beg you will reconsider the last
 portion of para 2 of your letter and so
 acknowledge. A regular weekly statement
 of the balance in hand is sent in to & received
 from the Bank & the totals checked and
 compared. Further it must be remembered
 that the Treasury accounts are closed on the
 26th or 27th of each month & the Municipal
 accounts on the last day of the month. The
 balance arrived at from the Treasury accounts
 namely Rs. 8675-14-9 is incorrect. The
 amount should have been Rs. 8816-8-9 as
 per the Inholder's statement of receipts
 and expenditure for the month of April
 furnished to the Municipality. Between the
 27th & 30th of April the sum of Rs. 1232
 was drawn out of the Bank and this sum
 should be deducted from the above amount
 which will make the balance Rs. 7584-8-9
 which exactly tallies with the statement of the
 Bank Agent a copy of which is herewith
 attached. To this amount again the sums
 marginally noted must be added and

In cash — 4-4-11
 With the Banker
 of works for month 35-9-10
 Expenses — }
 To be recovered
 hereafter being
 given over paid
 to Police — 139-3-6
 179-2-3
 add 7584-8-9
 Rs. 7763-11-0

the total shows the
 amount in hand for
 next year namely
 Rs. 7763-11-0 as shown
 in the annual report.

In reply to Para 3 of your letter I have
 the honor to state that during the past
 year no sums were received on deposit
 as security from any contractor. All amounts
 for works have been fully adjusted under
 the head of those works & there is no
 other money at the disposal of the
 Commissioners which is not exhibited
 in the annual report.

I have fav.
 / Signed / D. C. Bird Secy
 Vice President.

/ True copy /

J. W. H. H. H.
 Acting Sub Collector in charge.

Bank of Madras 4
Guntoor, 27th June 1870

The Vice President
Municipal Commission
Guntoor

Sir,

I have the honor to
inform you that the balance
at credit of the Municipality
in 30th April was Rs. 7584-8-

I have the honor to

Sir

Your most obedient

Edw John Best

Agent

(True copy)

Thomas Best Lieut Col
Vice President

8
Ms. A. 10. 1. 10

Actual receipts of the Municipal Commissioners for the Town of Toronto or during the year ending 30th April 1870

Receipts

Annual Receipts for 1868-69
Annual Receipts for 1869-70
Total

1	Rate on houses & buildings	As 1868	As 1869	As 1870
2	Rate on carts, trades & professions	96	1962 15	1963 8 6
3	Tolls	4787	4787	
4	Rate on carriages & animals	1000	1000	
5	Registration of carts & vehicles without springs	1080 4	1080 4	
6	Fees for licensing slaughter houses, cartstanoes & offshoots trades	629	629	
7	Fines & other miscellaneous receipts	147	147	
8	Local contributions & Government grant for repairing and tank	1551 61	1551 61	
	do do Black Tank	2296 118	2296 118	
	Government contribution	3306 8	3306 8	
	Excess overpaid to Police	1508 19	2483 157	3992 14
	Balance in hand on 1 st May 1869	417 3 10	417 3 10	
	Gross Total	1925 151	24244 124	26170 115
	Less actual disbursements	4148 6 11	4148 6 11	
	Government contribution due	6074 50	30819 24	
	Balance for next year		22555 74	
			7763 11	
			988 37	
			8746 147	

Given to Municipal Commissioners & signed J.C. Bird
 Officer 28th June 1870
 True Copy
 W. H. Bird
 Asst. Ld. Collector & Treasurer
 Vice President

to Mr. 11/11/70
 to Mr. 11/11/70

24/11/1872

A.		10	
Detail of expenditure for new works and improvements carried out by the Municipal Commissioners for the town of		Municipal Commissioners for the town of	
the town during the year commencing on the 1 st of May 1869 and ending 31 st April 1870, for the purposes specified in Section 25 of		the year 1869-70	
the Act of 1865 (Madras).		the year 1869-70	
Description	Amount of estimate	Expenditure	
		Rs.	P.
Municipal Office.	4000	1000	0
Matting to D.	60	83	7
Enclosure to D.	200	472	7
Police Station House.	3100	600	0
Latrine attached to D.	400	63	10
Latrines.	200	778	9
Sites for constructing D.	1700	721	7
Head Race between reservoir and Black Tank.	2050	740	0
Conduit from the Black Tank to the reservoir near Talug. Katcheri.	0	157	8
House for Conservancy carts.	0	245	14
Lamp posts.	0	361	1
Toll gates.	0	143	4
Miscellaneous.	0	0	0
Roads.	500	97	15
Drains.	12210	5465	5
Total		5465	5
Amount expended during the year 1869-70		5465	5
Description		Rs.	P.

400	21	8	7
640	365	1	3
	164	7	7
	39	14	5
200	555	8	6

Buildings {
 Latrines {
 Reservoir near Jalaj Batcheri.
 Reservoir in the Red Tank.
 Miscellaneous.
 2

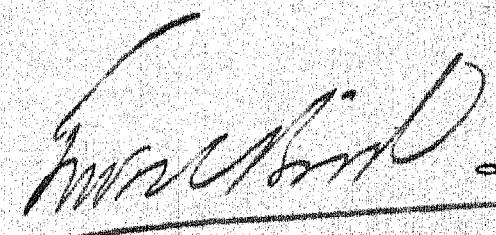
Colours

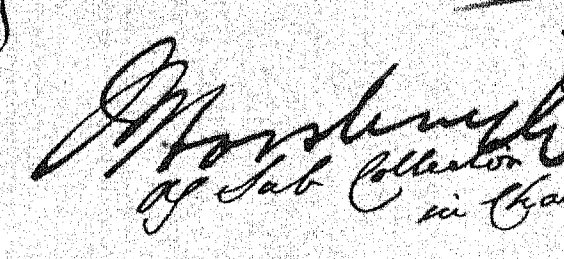
B.

Abstract of charges under all heads incurred by the Municipal Commissioners for the town of Guntur during the year ending 30th April 1870.

	Actual expenditure					
	Amount			Total.		
	Rs	A	P	Rs	A	P
1. New works and improvements. —————	54	65	5 11			
2. Repairs. —————	51	23	14 1			
3. Conservancy. —————	56	18	10 6			
4. Police. —————	38	05	11 6			
5. Establishment. —————	23	60	7 9	223	74	1 9
For purposes other than those specified in Section 25 (Lighting the Town). —————	"	"	"	179	12	4
Amount incurred for filing suits against private persons. —	"	"	"	1	9	
Total. —	"	"	"	225	55	7 4
Balance overpaid on account of Police, to be recovered —	"	"	"	139	3	6
Grand Total —	"	"	"	226	74	10 10

Guntur Municipal
 Commissioners' Office.
 20th June 1870.


 Vice President.


 Collector
 in Charge

Actual receipts of the Municipal Commissioners for the Town
of Guntoor during the year ending 30th April 1870 12

	Rs.	A	P.
1 Rate on houses and buildings	1962	15	"
2 Tax on arts, trades & professions	4787	"	"
3 Tolls	6000	"	"
4 Tax on Carriages & animals	1080	4	"
5 Registration of Carts & vehicles without Springs	629	"	"
6 Fees for licensing slaughter houses, Cartstands and Offensive trades	147	"	"
7 Fines and other miscellaneous receipts	1551	6	1
8 Local Contribution and Government Grant for repairing Red Tank	2296	11	8
9 D ^o D ^o Black Tank	3306	8	"
Total	21760	12	9
Government Contribution Rs. 3467-3-2 of which has been received	2483	15	7
Balance in hand from the last year	6074	6	"
Grand Total	30319	2	4
Deduct actual disbursements	22555	7	4
	7763	11	"
Government Contribution to be recovered	983	3	7
Balance for next year	8746	14	"

Guntoor Municipal
Commissioners' Office
20th June 1870

James Bird Esq. M.A. Col.
Vice President

W. H. B. Smith
of Subcollector
in charge

Rs. 1181/10

17.70 1/13

Sancti
17 June 1870
13

From

B. V. C. R. Ranga Rao

Auditor of the Municipal accounts

Sancti

To

Lieut. Col. J. C. Bird

Vice President Municipal Commission

Sancti

Sir,

In compliance with my appointment dated 26th April 1870, I have the honor to report for the information of the Commissioners that I have examined the various accounts of the Municipality and found them all correct and supported with proper vouchers.

2. The collections under the various heads during the year are as follows:

17.70 1/13

Particulars	Estimated receipt for the whole Year	Demand	Actual Collection	Total
Rate on houses & buildings	1600	1975 3 2	1962 15	
Tax on arts, trades and professions	1000	1927	4787	
Tolls	5000	6500	6000	
Tax on carriages and animals	1100	1080 1/2	1080 1/2	
Registration of carts and vehicles without springs	600	629	629	
Fees for licensing slaughter houses, cartlands and offensive trades	20	147	147	
Fines		516 5 5	516 5 5	
Miscellaneous receipts	500	1035 8	1035 8	1561 6 1
Government Contribution received		" " "	2483 15 7	
Still due		" " "	983 3 7	19624 12 3
Excess paid on account of police to be recovered			139 3 6	
Local contributions for repairing Black Tank		" " "	1206 8 "	
Government grant in aid for D		" " "	2100 "	3306 8 "
Local contribution for repairing Red Tank		" " "	1196 3 1/2	
Government grant in aid for D		" " "	1100 8 4	2296 11 8
Balance from the last years accounts		" " "	6074 6 "	
Total				31141 9 5

3 Of the sum of Rs 1975-3-2 on account of rate on houses & buildings Rs 15-12-1, were remitted for the vacancies thereof, ^{where still remaining sum of} Rs 2-13-4 to be remitted in consequence of their owners being absent from the town and also Rs 0-11-0 to be refunded to a party who has paid the same after the disposal of a building to another from whom, however, the rate was collected. There still remains a balance of Rs 0-3-2 to be recovered.

4 Collection on account of taxes on arts, trades, & professions

	1 st half Year	2 nd half Year	Total	exclusive of remissions on appeals
1 st Class	1 25 "	1 25 "		(Rs 337) & deaths,
2 nd Class	52 650 "	50 625 "		absent & other causes
3 rd Class	82 497 "	80 480 "		Rs (189-8-0) amounts
4 th Class	245 735 "	240 720 "		to Rs 4787 as
5 th Class	595 595 "	580 580 "		particularized in
Total	2497 "	2430 "		the margin, and
Debit balance to be collected	258 "	114 8 "		Rs 140 are still to be collected
	2471 8 "	2315 8 "		
		2471 8 "		
Total Collection		4787 "		

5 The tolls were rented out for Rs 6500, but a permission of Rs 500 was granted by the Commissioner to the Contractor for the year.

Particulars		Amounts claiming Government Grant	Amounts claiming Government Grant	Total
Public Works				
Buildings	Conduits from the Black Tank to the Reservoir near Talag Calcherry	" " "	740 " 7	
	Municipal Office	1000 - " "		
	Police Station House	600 - " "		
	Latrine attached to D. to D.	63 - 10 - 1		
	1 Latrine	778 - 9 - 1		
	Head sluice between Reservoir and Black Tank	771 - 7 - 6		
	Other Buildings	1463 - 10 - 11		
	Drains	1,627 57	97 15 9	5465 511
Repairs				
Buildings	Reservoir near Talag Calcherry	" " "	365 1 3	
	Other Buildings	225 14 7		
	Roads	555 8 6		
	Planting trees	270 8 8		
	Drains	82 5 6		
Tanks	Red Tank	" " "	3599 7 7	
	Black Tank	" " "	20 " "	
	Wells	5 " "		5123 14 1
Conservancy				
	Hire of bullocks, carts & pay of scavengers	3524 14 1		
	Pay of laties for latrines	1196 4 7		
	Tools and Implements	64 6 3		
	Dust Boxes	114 2 " "		
	Conservancy Supervision	653 4 10		
	Miscellaneous Expenditure	65 10 9		5618 10 6
Police				
	Establishment	" " "	3919 15 0	
	Furniture (Arm Rack)	25 " "		3944 15 0
Establishment				
	Supervision and Management	2007 " 9		
	Miscellaneous charges	353 7 " "		2360 7 9
For purposes other than those specified in Section 28 (Lighting the town)				
	Private persons	" " "	179 12 1	179 12 4
	Amount incurred for filing suits (including 3 fees of last year)	" " "	1 9 3	1 9 3
				22,694-10-10

8 No 2221 dated
5th July 1869/11

3919. 15. 0
326. 10. 8
3593. 4. 4
187. 7. 1
3780. 11. 5
3139. 3. 7

Deducting the charges (Rs 882-5-14-0) for items for which Government grant is not calculated, the expenditure amounts to Rs 13868-12-10. Upon this, Government contribution at Rs 25 per cent amounts to Rs 3467-3-2. Rs 2483-15-7 having already been received, there remains a balance of Rs 983-3-7 to be recovered hereafter.

With reference to Circular from the Accountant General Rs 3919-15-0 have been actually paid into the Treasury towards the Maintenance of Police. The Superintendent of Police Kistna District, in his 2nd Statement of receipts & expenditure (returned for correction) having omitted an item of Rs 326-10-8 which was paid into the Treasury on the 30th April 1870, thereby demanding the Commissioner a sum of Rs 187-7-1. I have therefore to adhere to his former statement of receipts & expenditure which tallies with the accounts of the Municipality & the Treasury receipts & which will show a saving of Rs 139-3-6, being

139-3-7

an excess paid by the Municipality, to be recovered from Government

12. Of the sum of Rs 7-13-6 expended during the previous year, for instituting suits against private individuals as reported in para 8 of the last year's audited report. A sum of Rs 7-13-3 has been recovered during the year, leaving a balance of 3 pice which is now exhibited in the Statement of expenditure as its recovery being found impossible.

Res Tank	13. The
Amount expended of the Sup- plemental allotment made from the Municipal funds to make up the amount of Rs 5000 estimates for Repairs	1400-8-5 balance that stands for
Black Tank	
Amount unexpended being Govt Grant 2100-0-0 do do being Local contributions 1186-8-0 do do of the Supplemental allotment made from the Municipal funds to make up the amount of Rs 5200 estimates for Repairs	the next year amounts to Rs 8746-14-7
For other Municipal purposes	5580-8-5 and is made 3166-6-2
	8746-14-7 up under the heads specified in the margin

14. In conclusion, I beg to acknowledge with thanks the best assistance, I have received in the examination from the Office Manager and

and Accountant whose books are all well kept.

I have the honor to be
Sir
Your Most Obedient Servant
B. V. R. Ranga Rao
Auditor of the Municipal Accounts

Remarks by the Acting Zilla Surgeon
on the Sanitary Condition of the Municipality
during the year ending 30th April 1870 18

1 Public Health. The health of the Town has been very good during the past year and if the mortuary returns are to be relied upon the death rate has been extremely low averaging only 13.32 per 1000 of the population.

There have been a few sporadic cases of small pox in old Guntur but the disease showed no tendency to become epidemic. Malarial fever was more or less prevalent all through the cool season and particularly so among the tank diggers and the inhabitants residing near the Black Tank. I think it not improbable that the disease may have resulted in many cases from drinking the water of this tank which is supplied to a certain extent by the surface drainage from malarious districts. It appears to me moreover that a large expanse of shallow water, as this is, offers a large surface for the reception of impurities and may not unlikely absorb some of the poison of winds blowing from the malarious quarters.

2 Vaccination. The Municipal vaccinator meets with much opposition from the inhabitants. It is with difficulty they can be persuaded to let themselves or their children be vaccinated and they generally refuse to allow the vaccinator to renew his supply of lymph. This difficulty of obtaining lymph has been met to a great extent

Dr. F. C. 11/11/70

by a regular system of vaccination at the jail by which the necessary supply is maintained.

3 Water Supply The last hot season was unusually severe and prolonged and the inhabitants were put to much inconvenience from want of water. Since then much has been done to improve the water supply and further works are in progress for this purpose. The chief work has been the construction of a sluice connecting the Black Tank with an adjoining reservoir.

This reservoir is capable of containing 190800 cubic feet of water and is expected to supply the inhabitants with a sufficient quantity during the present hot season. I have had no means at my disposal for analysing this water but it does not appear to me to be of very good quality. It might be improved however by having some filtering arrangement placed in the conduit leading from the tank to the reservoir.

4 Burial of the dead. The Goldsmith's burial ground is situated in a thickly populated part of the town and in close proximity to a well. The Municipal Commissioners are well aware that it is a very objectionable arrangement but unfortunately they have not at their disposal a suitable piece of ground to allot for the purpose.

5 Conservancy. This is very effectually carried

out and I believe it is owing to this that the health of the town is so good. There are sixteen public latrines in addition to thirty or more belonging to private individuals.

Guntur -
17th June 1870.

W E Wright
Acting Medical Surgeon

Public Department

MEETINGS of the MADRAS GOVERNMENT.

Read the following letter

from the
Ag. Sub Collector in charge of
the District Municipalities
dated 7th July 1870. No 3218.

Order thereon Government G.O.
August 1870. No 976.

With the foregoing
letter the Ag. Sub Collector
State in charge of the District
submits the
Annual Reports for the
year ending 31st March 1870
to the Municipality for the year
1869-70, and a letter from
the Vice President with
an amended statement
of receipts.

2. Mr. Dorrington expresses
his opinion that the
arrangement described
in the Vice President's letter
of remitting to the Bank
each

1870 Oct 1

In a letter from
the Ag. Sub Collector
in charge of District
Municipalities
dated 7th July 1870

No 3218

Annual Report
on the working of
District Municipalities
for the year ending
31st March 1870, together
with the annual Report
of the Vice President

1870 Oct 1

each day, only the surplus of receipts above the daily expenditure, is a bad one, as it is desirable that the Treasury and Municipal accounts should agree, which result may be attained by remitting the whole daily collections to the Bank, sums required for expenditure being drawn by cheque.

3. The book entirely con-
curs with Mr. Horsburgh,
and observes that drawing by
cheques ^{not only} affords an important
security against disburse-
ments being lost sight of.

The course suggested by
Mr. Horsburgh should be
adopted at Quinter.
but is also the ^{best} mode ~~present~~ of
complying with the provisions
of section 34 of the Towns San-
itary Movement Act.

4. The confusion re-
garding the amount of
the balance is also partly
caused by the erroneous
principle

U 3
principle on which the
annual statements have
been framed by the Com-
missioners of Quinter.
Instead of showing merely
the actual receipts and pay-
ments within the year,
they include sums to be
paid on account of it, and
exclude sums paid and to
be recovered, which they
enter in the balance in-
hand. The statements
should include all sums
received and paid, and then
only adjustments or re-
coveries which may be
required, being noticed
in the reports. As the
statements for 1868-9 were
prepared upon this prin-
-ciple, the balance carried
forward does not tally with
that brought forward in
the present accounts.
According

According to the statements furnished ^{for that} last year, the actual receipts were Rs 23,306-4-7 and the actual payments Rs 19,157-4-2; difference Rs 4,149-0-5. The receipts from house tax included a sum of Rs 0-9-6 collected in May 1869; and deducting this sum, the balance on 1st May 1869 was Rs 4,148-6-11 as entered in the revised Statement C. The auditor, including arrears and recoveries, sets it down at Rs 6074-6-0.

5. The receipts, as shown in the margin, amounted to Rs 30,319-2-4. A sum of Rs 6,103-3-8, in which the State grant of Rs 3,200-8-4 is included, was received on account of the projected improvements to the Red

and

Current	
Rate on houses & buildings	Rs 1962-15-0
Tax on shops, trades & professions	4787-0-0
Polls	8200-0-0
Tax on carriages &c.	1080-4-0
Registration of carts	629-0-0
Licenses	147-0-0
Fines &c.	1051-6-1
	15,657-9-1
State Contribution	2483-15-7
Arrears	
House tax - 0-9-6	1508-11-3
State Contn 1868-1-9	
Other receipts	6103-3-8
Recoveries	417-8-10
Balance brought forth	4148-6-11
	30,319-2-4

and Black Tanks, and ^{at} works for the distribution of the water expected to be there-
- by, made available. The house rate, it is observed, produced little more than two-thirds of the sum col-
- lected in 1868-9, in conse-
- quence, it is presumed, of a reduction of the per-
- centage rate. The Govt have adverted to the point in L. O. 12th April 1870, at 431. The tolls and professions
- at tax have yielded consi-
- derably more than the estimate. According to the Auditor, the proceeds of sale of land and the rent of Police Huts, have been included under Fines and Miscellaneous, but the exact amounts are not given. The inclusion was improper. The Govt have transferred

transferred to the head
"Other receipts"; the dona-
tion of Rs 500 for a channel
from the Black Tank.

The sum overpaid in 1868-9 for Police
and refunded in 1869-70,
should have been shown
as a recovery.

C. In the detailed state-
ment of expenditure, a
large number of items
have been improperly in-
serted. The following trans-
fers are necessary.

To purposes other than
those specified in Section
25. New Works. Head sluice and
reservoir in connection with
the Black Tank. Rs 1461. 8. 1.
Lamp posts. 245. 14. 0. Mis-
cellaneous (unexplained)
Rs 143. 4. 2.

Repairs. Reservoir and
dam. Rs 529. 8. 10. Mis-
cellaneous Rs 39. 14. 5. Plants
and trees. Rs 270. 8. 8. Red and
Black Tanks. Rs 3619. 7. 7 and
wells

5. Works & Repairs
wells No 5. - total, Rs 1315. 1. 9. 3.
To Police
Works. New Police Station
and latrine attached to it.
Rs 660. 10. 1.

7. After these changes
have been made, the ex-
penditure under Section
25 amounts to Rs 16,059 and
that under Section 29 to
Rs 6496. 7. 4. Including
the excess payments for
Police, stated by the Auditor
at Rs 139. 3. 6. (but as his
own figures show Rs 139. 5. 7)
the disbursement amounts
to Rs 22,694. 10. 10; leaving
an actual balance to be
carried forward of Rs 7626. 7. 0.
Of this sum, Rs 7584. 8. 9
were in the Bank and the
remainder, Rs 41. 14. 9, in the
hands of the Commissioner.
Full details of the Conser-
vancy and Establishment
charges should have been
given in Statement A.

New Works.....	Rs. 2951. 1. 7
Repairs.....	659. 6. 7
Conservancy.....	5618. 10. 6
Police.....	4469. 5. 7
Establishment.....	2360. 7. 9
	16,059. 0. 0
Purposes other than those specified in Section 25.....	6496. 7. 4
Advance accounts.....	139. 5. 7
Balance carried forward.....	7626. 7. 0
	30,319. 2. 4

* para 11 of his report	
Sum paid by Mun.	3919. 15. 0
Not received by Sup.	326. 10. 8
Received by him	3593. 4. 4
Adv. demand made by him	187. 7. 1
Total cost	3790. 11. 5
Excess payment	139. 3. 7

The cost is entered in STA at 3780. 11. 5
not 3780. 11. 5.

* Vice President's Letter.

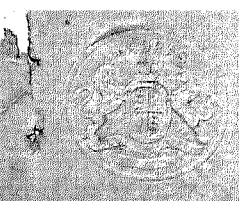
8. The Police Superintendent's account showing actual receipts and cost has not been forwarded: but the actual cost of the Police may be arrived at from the data given by the Auditor in para II of his report, to be Rs 5040.15.2 against an estimate of Rs 5226.9.3. Including the Police cost, the expenditure in section 15 has been Rs 17319.3.9, and the State Contribution, which is to be struck on this sum, Rs 4329.12.11. The Commis- sioners have received directly and by permission of Police charges Rs 2754.3.4, and are therefore still entitled to Rs 585.9.7, which should now be disbursed.

3780.11.5
1260.3.9
5040.15.2

16059.0.0
1260.3.9
17319.3.9
4329.12.11

2483.15.7
1260.3.9
3744.3.4
4329.12.11
585.9.7

9. The Zilla Surgeon bears testimony to the efficiency of the town Conservancy



a sum of 778.9.1 appears under new works for latrines but the only mention of latrines in the report is the rebuilding of one which had fallen down. The entry appears to refer to this

Conservancy but it does not appear that, beyond the addition of six urinals and a few dust boxes, operations have been much attended during the year. The health of the population appears to have been excellent. The Post report to learn from the Zilla Surgeon's report that the malar of the Black Park, in connection with which so much money is being spent, is not of good quality. His suggestion to interpose a filter between the tank and the reservoir merits the attention of the Commissioners. The outlay upon the repair of roads and the construction of drains

The President of the Board should be increased.

- Accountant General.
- Inspector Genl of Police
- Sanitary Commissioner
- Board of Revenue.
- P. N. Department

AGP ML
1885

Out. at 118 1/2

11/11/11

To

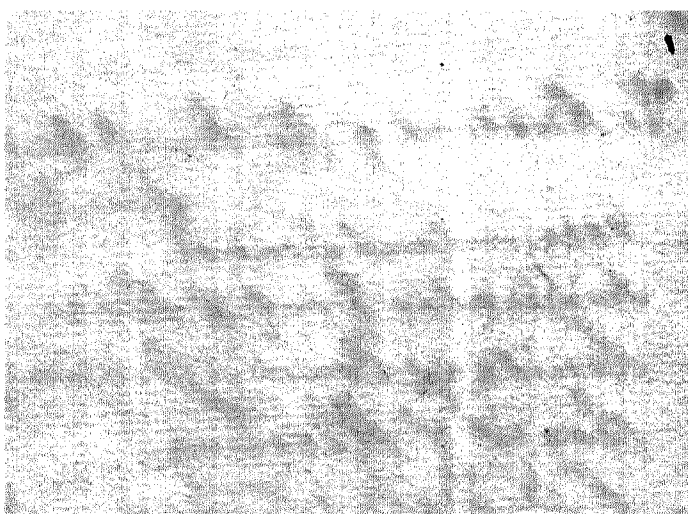
the Post Office

Quarter

1870, No 996

Nos. 34. 55.

Containing the annual 11/11/11
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