

1. No. 122
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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1277	Press Mis.
Dated	19-8-	19 1971

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
19th August 1871.*

Read the following papers :—

No. 101. From the Acting President of the Municipal Commissions in Vizagapatam, to the Acting Chief Secretary to Government, Fort St. George, dated Vizagapatam, 29th May 1871, No. 185.

Referring to G. O., dated 3rd May 1871, No. 583, I have the honour to state that no buildings, such as Police huts, &c., of any kind have been erected by the Municipalities in this district under the provisions of Act X. of 1865.

2. In Vizagapatam a small Government building was given to the new Police as a station-house. On the introduction of Act X. of 1865 the Commissioners were required to keep this in repair, which they have at a cost of Rupees 234-2-4 from 1867-68 to 1870-71; but of this sum Rupees 58-8-6 have been contributed by Government. The Municipality have formally resigned the building. In all other Municipalities there is nothing to make over.

No. 102. From the Acting President of the Municipal Commissions in Vizagapatam, to the Acting Chief Secretary to Government, Fort St. George, dated Vizagapatam, 20th June 1871, No. 222.

I have the honour to submit, herewith, the Annual Reports on the working of the four Municipalities of this district during the year 1870-71, accompanied by the usual accounts and Auditors' reports.

2. The transactions of each Municipality will be separately noticed.

3. *Vizagapatam*.—The receipts, including the State contribution and the balance brought forward, amounted to Rupees 25,430-15-2, as particularized in Statement C. The expenditure was Rupees 22,401-7-5, leaving a balance of Rupees 3,029-7-9.

4. The collections, it will be observed, are Rupees 5,287 below the estimated receipts, which is attributable to the non-collection of the house-tax, Rupees 3,000; to the remission of Rupees 1,000 to the poorer classes of rate-payers who had suffered by the cyclone; and the remainder, Rupees 1,287, to sundry other causes which are explained in the report of the Commissioners.

5. The decrease in expenditure on new works and repairs is Rupees 3,231, and is owing to the Commissioners not having been able to erect the new latrines contemplated for want of suitable sites, and to the roads not being repaired to the extent anticipated.

6. *Bimlipatam*.—Including the balance brought forward and the State contribution (current and arrears), the receipts of the year amounted to Rupees

Heads

11,845-10-4; the expenditure Rupees 11,027-14-9, leaving a balance of Rupees 817-11-7. The causes of increase under both heads are trifling, and require no particular remark. The Auditor's remarks regarding the accounts of this Municipality will receive due attention during the current year.

7. *Vizianagram*.—With the balance brought forward and the State contribution, the receipts of the year amounted to Rupees 15,262-3-5. The expenditure was Rupees 14,367-13-2, leaving a balance of Rupees 894-6-3.

8. It will be observed that these figures do not tally with those in the Auditor's report, which is owing to the audit having been for eleven instead of twelve months under a mistaken impression that the last Municipal year was to end with March instead of April 1871; and, Mr. Young having left the station before the mistake was discovered, it was impossible to rectify the errors, and the only way left to close the accounts for the proper period was to add the items for April, which I have done in red ink, and trust the Government will approve of the same.

9. The cause of increase in the collections is owing to a larger amount having been realized than was anticipated in items of Receipts.

10. The increase in expenditure is in the same way, owing to the charges under almost every head having increased beyond the estimated amount.

11. *Palcondah*.—The receipts, including Government grant and last balance, amounted to Rupees 10,354-4-8; the expenditure to Rupees 10,285-12-2, leaving a balance of Rupees 68-8-6. The same mistake as happened in Vizianagram in auditing the accounts has occurred with this Municipality too, and the same measures have been adopted towards their rectification.

12. It will be seen that the opening balance is Rupees 569-2-8 instead of Rupees 1,156-8-2*; but, as certain items of receipts and expenditure of 1869-70 have been, though irregularly, included in the present accounts, the adjustments of the current year are not affected. The cause of increase and decrease are fully explained in the Commissioners' report.

13. Proper measures will be adopted in reference to the keeping of the accounts in future. The great difficulty hitherto was in getting an efficient Secretary. The following statement shows the receipts and disbursements made on account of the Police. In the case of Palcondah, the payment includes the charge for 1869-70 as well; but it will be observed from the marginal statement that Palcondah has paid more than her due, and is entitled to a refund of Rupees 378-4-7.

	Paid on account of Police.	
	In 1869-70.	In 1870-71.
	RS. A. P.	RS. A. P.
Deduct actual charges as per Superintendent's statement.....	1,546 11 6	1,546 11 6
	1,194 0 6	1,511 1 11
	352 11 0	25 9 7
Equal to	378 4 7	

14. In the Remark column is entered the cause of increase and decrease in the charges for the current year as furnished to me by the Superintendent of Police.

No.	Name of Municipality.	Amount paid by each Municipality during the year 1870-71.			Amount expended by the Superintendent of Police, as per his statement.	Increase.	Decrease.	Remarks.	
		By cash.		By set-off.					Total.
		1	2	3					
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
1	Vizagapatam ...	6,044 11 11	2,023 4 1	8,068 0 0	7,055 2 5	...	1,012 13 7	The decrease is owing to the reduction of 1st Class Inspector to 2nd Class from 1st May 1871, one Native Head Constable and seven Constables having been removed from the town from 1st October 1870.	
2	Bimlipatam ...	2,075 6 10	907 14 8	2,983 5 6	3,150 4 9	166 15 1	...	The increase is owing to the Inspector having been promoted from 3rd to 2nd Grade from 1st October 1870.	
3	Vizianagram ...	3,226 11 0	1,075 9 2	4,302 4 2	4,262 5 7	...	39 14 7	The decrease is only a small amount owing to vacancies not being filled up immediately on their taking place.	
4	Palcondah ...	*2,610 2 8	483 4 4	3,093 7 0	1,511 1 11	...	+35 9 7	The same remark applies.	
	Total...	13,957 0 5	4,490 0 3	18,447 0 8	15,978 14 8	166 15 1	1,088 5 9		

By Cash paid in 1870-71.		RS. A. P.	For 1870-71...	RS. A. P.
*2,610 2 8		...	By set-off	...
1,546 1 6		...	As per Column 4	...
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R. J. MELVILLE,
Acting President.

(Signed)

Proceedings of the Madras Government, Public Department
19th August 1871.

Report of the Municipal Commission of Vizagapatam.

The following report shows the operations of the Municipal Commission, Vizagapatam, during the year 1870-71 ending April last.

2. Under G. O., dated 22nd April 1870, No. 491, the following estimates of receipts and expenditure were passed:—

Receipts.		Expenditure.	
	RS.		RS.
Rate on Houses and Buildings	3,000	New Works	1,300
Tax on Arts, Trades, and Professions	7,000	Repairs	6,614
Tolls	10,400	Conservancy	7,668
Tax on Carriages, &c.	2,500	Police	8,068
Registration of Carts	150	Establishment	4,218
Fines and Miscellaneous	501		
Balance	23,551	Total	27,868
Government contribution	200		
	6,967		
Total	30,718		

3. Of the above items of receipts the house-tax was not collected, it being found unnecessary as the full amount of tolls was available. It was only to meet any probable decrease in this tax that the other was estimated for.

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19th August 1871.

4. The following abstract of demand, collection, and balance gives the details of the receipts:—

Heads.	Estimat- ed re- ceipts for 1870-71.	Actual re- ceipts for 1870-71.			Increase.	Decrease.			Explanation.
		RS.	A. P.	P.		RS.	A. P.	P.	
Tax on Arts, Trades, and Professions.	7,000	5,786	3	9	...	1,213	12	3	The decrease is attribut- able to the sum of Rs. 1,000 having been re- mitted to parties paying tax below a Rupee, whose houses and property were destroyed by the cyclone of the 4th November 1870. The balance, Rs. 213-12-3, is irrecoverable, caused by some of the rate-payers having left the place, some having become paupers, and others who have died.
Tolls	10,400	9,099	13	2	...	1,300	2	10	The decrease is occasioned by the Town and West- ern Ferry Toll Contrac- tor having been permit- ted to pay his last in- stalment, Rs. 857, in this month (May), he having suffered by the cyclone; the balance, Rs. 443-2-10, represents the difference between the sum obtain- ed in farming the tolls and that which was an- ticipated when the esti- mates were framed.
Tax on Carriages and Animals.	2,500	2,234	8	0	...	265	8	0	Several native gentlemen having left the place is the cause of the de- crease.
Registration of Carts and Vehicles with- out springs.	150	136	0	0	...	14	0	0	Require no particular re- marks.
Fines and other mis- cellaneous receipts.	501	557	5	7	56	5	7		
Government contri- bution.	6,967	3,925	8	6	...	3,041	7	6	The decrease is consequent on the amount of cost of Police being excluded in drawing the grant, as also to the total amount expended being less than that estimated.
Total	27,518	21,739	7	0	56	5	7	5,834 14 7 56 5 7	
Net decrease	...	...	...	...	...	5,778	9	0	

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5. In the items of expenditure the actuals have been less in two or three instances and more in the rest, as shown below:—

Items.	Esti- mates.	Actuals.	Increase.	Decrease.
New Works	RS. 1,300	RS. 61 12 6	RS. 1,238 3 6	
Repairs	6,614	3,621 5 1	2,992 10 11	
Conservancy	7,668	8,357 7 2	2,023 4 1	
Police	8,068	6,044 11 11		
Establishment	4,218	4,316 2 9		
Total...	27,868	22,401 7 5		

6. The decrease in "New Works" is owing to no fit site being available for the building of the pukka privies proposed in the estimate.

7. In "Repairs" it is attributable to the repairs of the roads, &c, not being executed to the extent anticipated.

8. The increase in "Conservancy" has arisen partly from the charge incurred for the construction and repair of temporary privies having been shown under this head (*vide* paragraph 2 of G. O., dated 4th August 1870, No. 973); to an addition of drain flushers and sweepers necessarily employed; and to the transfer of the cost of sweepers, at Rupees 18-4-0 per month, employed for the European parcherry, formerly borne by Government.

9. The Police decrease is the reduction of one-fourth of the amount (*vide* Circular No. 2221, dated 5th July 1869, from the Accountant-General).

10. The increase under "Establishment" is small, and calls for no particular remark.

11. Taking the totals of receipts and expenditure, it is evident that the decrease in the latter has been proportionate to the diminution in the former, caused chiefly by the cyclone of November 1870. The balance in hand at the close of the year was nearly as large as that left from the close of the last, and is a larger one than the condition of the Municipality would seem to call for, considering that it might have been advantageously employed on the new works and repairs, which, as shown in the above table, have been allowed to fall far below the standard estimated for.

12. *Cyclone*.—The sea on the night of the cyclone, which occurred on the 4th November 1870, made a great encroachment on the sea beach road, carrying away a great portion thereof with six masonry privies built in its vicinity; besides this, the Commercial Shed, the Causeway road, and the landing places sustained serious injuries, thereby entailing a loss on the Municipality of about 6,000 Rupees.

13. *Sanitation*.—The sanitary condition of the town has been well attended to. The drains are flushed daily, and the streets and lanes cleanly swept. Due attention is also paid to the public latrines, the surface soil of which is renewed weekly to a depth of about three inches. 460 persons have been vaccinated during the year, of which 367 cases were successful, the remaining 93 failed.

14. The Mortuary Register of the past year shows the mortality to be 761, being 19 in excess of the previous year.

15. There have been very few cases of cholera. No cases of small-pox have been recorded during the year.

16. The public health has been, on the whole, good.

27th May 1871.

(Signed) E. C. JOHNSON,
Vice-President.

From the Auditor of the Municipal Accounts, Vizagapatam, to the President of the Municipal Commissions in Vizagapatam, dated Bimlipatam, 20th May 1871.

I have the honour to inform you that I have duly audited the Vizagapatam Municipal accounts for the year ending 30th April 1871, and have found the same to be in order.

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19th August 1871.

2. I now have the honour to hand you herein schedules marked A., B., and C., showing receipts and disbursements, and by which you will observe that there remains a credit balance of Rupees three thousand and twenty-nine, Annas seven, and Pies nine (3,029-7-9) only, the correctness of which has been certified in a letter from the Deputy Collector in charge of Accounts, Vizagapatam.

Report of the Bimlipatam Municipal Commission for the year ending 30th April 1871.

The subjoined statements of receipts and expenditure for 1870-71 show some variations from the estimates submitted.

New Works.—The new Municipal Hall is now completed at a further expense of Rupees 470-10-9, and includes some repairs caused by the late cyclone.

One thousand six hundred and ninety-six yards of road well-metalled and kunkered have been completed at a cost of Rupees 2,057-5-4; the re-making of the roads near cemetery and Custom-house destroyed by the cyclone as well as 118 yards of stone-in-chunam wall 10 feet high and 4 × 4 feet at base is included in this sum.

Eight hundred and twenty-six yards of masonry (part covered) and cut-stone V drains have been made during the year for Rupees 935-14-6.

Repairs.—Cost Rupees 872-10-0 for roads, Rupees 115-6-6 for wells, and Rupees 683-8-3 for drains; in the amount for drains is included the clearing out the different passages from the hills to the bridges, which become choked with sand during the rains: this charge will be annual. The charge for roads includes the clearing of the town of noxious vegetation, filling in swamps near bandy-stand, planting and watering young trees, &c.

Conservancy.—Cost Rupees 2,132-9-10, (*vide* explanation B).

Police.—Cost Rupees 2,983-5-6, (*vide* explanation).

Establishment.—Tolls for Rupees 1,229-2-1, (*vide* explanation B.) and a sum of Rupees 300 has been granted to the Civil Dispensary of this station; also Rupees 125 to the Overseers, Department of Public Works, agreeably to G. O., No. 229, of 1871.

Miscellaneous.—B. Rupees 30-5-2 expended on the purchase and repair of tools.

INCOME.

Profession-tax.—The amount received is Rupees 1,912-14-6: there is nearly Rupees 100 in arrears on account of the late order ordering April's income to be included.

Vehicle-tax.—An increase of a few Rupees from this source of taxation has been realized.

Tolls.—Rupees 5,728-5-4 has been raised: an increase of Rupees 328 over estimate.

House-tax.—This tax is more by 114 Rupees than estimated for, and the rate charged is *three per cent.* on annual value.

Registered Carts also produced more than estimated for, the receipts being Rupees 119-6-8 against 30 Rupees.

Miscellaneous.

RS.	A.	P.	
23	1	3	sale of cow-dung.
31	1	6	of stones.
4	1	7	of trees, &c.

Total... 58 4 4

Government grant in arrears for past year Rupees 584-12-11, and for the year Rupees 2,131-14-1, have been received.

The balance in hand is Rupees 817-11-7.

The provisions of the Act has continued to work well.

The effects of the conservancy arrangements upon the public health has been remarkably good and satisfactory, so much so that, as previously reported and for years past, there has been *no cholera* or *small-pox*, and but two cases of chicken-pox in this year; indeed, there has been no sickness worth reporting.

Sixty-six children were successfully vaccinated out of *ninety-six*.

BIMLIPATAM,
7th June 1871.

(Signed) CHARLES PAYNE,
Secretary.

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Street.	Description of Road.	Yards.	Amount. RS. A. P.	Street.	Description of drains.	Yards.	Amount. RS. A. P.
William	Metalled and kunkered.	134	133 12 0	Moor ...	V. ...	100	86 1 3
Moor	Do.	100	37 8 0	Charles	Masonry ...	125	176 7 5
Charles	Do.	120	112 8 0	Hotel	V. ...	372	262 7 5
Albert, 1st...	Do.	97	60 10 0	Thomas	V. ...	84	57 12 0
Burning Ground	Do.	191	47 12 0	Alberty	Masonry covered.	18	27 9 6
Albert	Do.	245	214 6 0	Do.	Do.	67	24 4 11
Sea Wall	Masonry ...		774 0 0	Bandy-stand	Do.	60	176 4 0
Do.	Interstice, filling up.	203	241 7 2	Esplanade...	Do.		125 0 0
Buggy Lane	Metalled,	52	39 0 0				
John	Do.	99	57 15 0				
Healy's	Do.	200	235 1 0				
Commercial Place or Custom-house	Do.	255	103 6 2				
	Total...	1,696	2,057 5 4			826	935 14 6

(Signed) CHARLES PAYNE,
Secretary.

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From the Auditor of the Municipal Accounts, Bimlipatam, to the President of the Municipal Commissions in Vizagapatam, dated Bimlipatam, 12th June 1871.

I have the honour to report having audited the accounts of the Bimlipatam Municipal Commission for the year 1870-71; balance on hand on April 30th, 1871, being Rupees (817-11-7) eight hundred and seventeen, Annas eleven, and Pies seven, as shown by the return of the Deputy Tahsildar. I have to report irregularities in receipts and contracts, which I pointed out to the Secretary and which he promises shall not occur for the future. Last time I had the honour of auditing these Municipal accounts, remarks were made by Government censuring my taking the Minute Book signed by the Vice-President as a voucher. I have in a measure been still obliged to do the same this time. It is the only voucher for departmental work, where no receipts are given, and for money voted by the Commissioners for contracts drawn out of the Treasury, but which is only paid by instalments to the contractors as the work is done. The reason for this is that there are no regular cheque books with counterfoils, and consequently no vouchers for sums drawn; I would recommend such cheque books being at once procured. I would also recommend separate receipts being taken for advances on contracts, as also for any money held by any officer of the Commission as money in hand to be expended: a thorough system of vouchers would thus be insured.

From the Vice-President of the Municipal Commission, Vizianagram, to the President of the Municipal Commissions in Vizagapatam, dated Vizianagram, 13th June 1871, No. 24.

With reference to docket No. 200 I have the honour to forward a fresh report on the Municipality of Vizianagram for the year ending 30th April 1871.

2. Brick arch tunnels of various vents have been made in different parts of town, yards in length 370 and 10 inches. Cut-stone drains to the extent of 202½ yards has been finished; one bridge on main road has been widened two yards in breadth; and two pukka built latrines made during the year under review.

3. Roads have been re-made, and others repaired which were destroyed and injured by the storm of last year. Pits have been filled up which used to be a nuisance at certain times of the year to people passing, and more so to those who were living in their vicinity, on account of the stagnant water they contained, which is now removed.

4. After paying establishment and Police for the month of April 1871, making in all twelve months, the accounts close with a balance of Rupees 894-6-3 in Treasury, together with Government grant due for last quarter, which said sum has been received since the close of the official year.

5. The Commissioners are highly satisfied that the measures adopted for improvements and conservancy of the town have been highly beneficial to the inhabitants. The health of the town has been good mostly during the twelve months, a few fever cases now and then occurring.

From S. S. YOUNG, Esq., Auditor of the Municipal Accounts, Vizianagram, to the President of the Municipal Commissions in Vizagapatam, dated ———.

I have the honour to inform you that I have audited the accounts of the Vizianagram Municipality. A few clerical errors were found, which the Secretary has been directed to correct.

Schedules B. and C. respectively show the expenditure and receipts to have been Rupees 13,385-15-11 and Rupees 13,562-5-1, leaving a balance of Rupees 176-5-2.

Of the "Government grant" of Rupees 2,607-0-9, Rupees 1,489-8-1 have been drawn, leaving a balance of Rupees 1,117-8-8 still due to the Commissioners.

The "tolls" were farmed out for Rupees 5,610. A sum of Rupees 542-1-4 was due from the previous year, of which Rupees 492-1-4 were received; the remaining, Rupees 50, were remitted by the Commissioners. Rupees 5,832-1-4 have been received under the head of "Tolls," and Rupees 50 separately particularized in Schedule C., leaving a balance of Rupees 220 not received.

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19th August 1871.*

*Report of the Palcondah Municipal Commissioners for the year 1870-71
ending 30th April 1871.*

The Commissioners beg to submit the following report to the President of the Municipal Commission for the town of Palcondah for his information, and the following statement of the working of the Commission, its resources, and expenditure for the past year ending 30th April 1871:—

1. The sums collected by rates and taxes under their respective heads during the year, together with the balance and the collections of the past year, as shown in the abstract statement, amount to Rupees 10,354-4-8.

The estimated amount of taxes on arts, trades, and professions was Rupees 1,000; the amount collected is Rupees 1,423; the estimated amount from tolls was Rupees 6,000, but Rupees 3,533-12-6 only was collected. The amount collected from the registration of carts, carriages, and animals is Rupees 400 against Rupees 340.

The tax on houses is Rupees 894-4-0 against Rupees 1,000, and from fines and other miscellaneous receipts is Rupees 16-12-0 against Rupees 75.

The Government contribution is Rupees 1,801-2-8 against Rupees 2,599-10-10, thus making a total of Rupees 10,354-4-8 inclusive of Rupees 569-2-8, and Rupees 1,716-2-10, being the balance and collections of the past year respectively, as shown in the statement, against the estimated receipts of Rupees 11,014-10-10.

2. In the expenditure the amount of Rupees 4,203-4-0 was expended for new works and improvements against Rupees 4,500 and Rupees 632-9-10 against Rupees 2,000 for repairs; Rupees 9,260-0-3 against Rupees 1,160 for conservancy. Rupees 47-8-6 was paid for tools and office furniture, which was not included in the annual estimates. For establishment Rupees 1,385-8-4 against Rupees 1,092. Rupees 311-3-3 against Rupees 100 for miscellaneous expenses, and Rupees 1,063-7-2 was paid to Police instead of Rupees 1,546-11-6, thus making the total expenditure Rupees 10,285-12-2 inclusive of Rupees 1,716-2-10 of last year's expenditure, as shown in this year's accounts, and leaving a balance of Rupees 68-8-6 on hand as per receipt attached.

The Commissioners further beg to inform the President that the undermentioned four roads, seven streets, and nine drains were made this year, viz:—

Roads.

1. Lower Road.
2. Venkumpett Road.
3. Mahdaree Road.
4. Vuddamah Road.

Streets.

1. Shepherd Street.
2. Bungareah Street.
3. V. Sunnaseerauze Street.
4. T. Mahdava Row Street.
5. G. Uppiahs Street.
6. B. Pentanah Pauthroodoos Street, and
7. Sunkellee Setty Street, with

nine drains connected with some of these roads and streets.

These improvements have given the town a better appearance, as also great convenience to the people in general.

By the entertainment of two Native Doctors to afford medical aid to the townspeople, fevers and other diseases which were prevalent before are now much diminished owing to immediate aid being given to the people, and on the whole sickness is fast disappearing, and the townspeople in general appreciate the attention shown them.

The Commissioners were obliged to increase the conservancy establishment in a small way owing to the increase of roads and streets, and conservatory measures are carried out attentively, so that the town and its streets may at all times appear clean.

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In conclusion, the Commissioners are gratified to state that the measures they have adopted and the improvements made are satisfactory to the people in general as well as themselves.

(Signed) MJAGUNNADHA ROW,
Vice-President.

PALCONDHA, (") P. ADINARAYANA ROW, Commissioner.
12th May 1871. (") D. V. RAGHUNATHA ROW, do.

From S. S. YOUNG, Esq., Auditor of the Municipal Accounts, Palcondah, to the President of the Municipal Commissions in Vizagapatam, dated ———.

I have the honour to inform you that I have audited the accounts of the Palcondah Municipality for 1870-71. I discovered several clerical errors which have been rectified, but which evince carelessness in the keeping of the books, and show that a system of checking is not adopted. The absence of method in the accounts has made the audit very laborious. No "Minute Book" appears to be kept; it is, therefore, impossible to know whether the Commissioners have sanctioned certain expenditures which have been dealt with "departmentally," and beyond the fact that the accounts (A., B., and C.) are signed by the Vice-President, there is no evidence to show that the works recorded to have been undertaken have had the approval of the Commissioners.

Schedules B. and C. respectively show the disbursements and receipts to have been Rupees 9,887-9-10 each, leaving no balance on hand on 31st March 1871.

Certain items belonging to 1869-70, aggregating Rupees 1,716-2-10, appear in the accounts of the year under review, and are marginally particularized in Schedules B. and C.

Of the Government grant of Rupees 1,801-2-8, the sum of Rupees 1,334-7-10 has been drawn, leaving a balance of Rupees 466-10-10 still due to the Municipal Commissioners.

No. 103. ORDER THEREON, 19th August 1871, No. 1277.

With the foregoing letter the President of the Municipal Commissions in Vizagapatam submits the reports and accounts of the four Municipalities in that district for the year 1870-71.

2. *Vizagapatam.*—The receipts in this Municipality amounted, as detailed in the margin, to Rupees 25,430-15-2. The Commissioners did not levy the house-tax as sanctioned by Government because, as stated in the report, it was found unnecessary, as it was originally proposed as an alternative resource in case the estimated revenue from tolls should not be realized. The Commissioners were also obliged to remit considerable sums under the head "Professional-tax" on account of the cyclone. The general result is that the receipts are less than the estimate by Rupees 5,311.

3. The following items, not classed by the Commissioners as Section 29 expenditure in Statement B., must be transferred to that head:—

	RS.	A.	P.
Census	158	14	10
Iron Hooks	5	1	0
Total...	163	15	10

	RS.	A.	P.
<i>Current—</i>			
Tax on Arts, &c.	5,765	7	9
Tolls	9,099	13	2
Tax on Vehicles, &c.	2,233	8	0
Registration of Carts	136	0	0
License Fees	67	0	0
Fines, &c.	69	2	8
	17,370	15	7
State contribution	3,925	8	6
<i>Arrears—</i>			
Tax on Arts, &c.	20	12	0
Tax on Vehicles, &c.	1	0	0
Fines	0	8	0
	22	4	0
Other receipts	404	3	5
Recoveries (Police)	16	7	6
Balance	3,691	8	2
Total...	25,430	15	2

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The repairs to the Police station should have been entered under Police; but the rest of the expenditure is correctly classified, and is exhibited in the marginal abstract.

	RS.	A.	P.
New Works.....	61	12	6
Repairs.....	3,116	1	3
Conservancy.....	8,357	7	2
Police.....	5,295	7	8
Establishment.....	3,998	11	11
Purposes other than those specified in Section 25.....	818	8	10
Advance recoverable.....	753	6	1
Balance carried forward.....	22,401	7	5
	3,029	7	9
Total...	25,430	15	2

President will report the fact, for the others as well as for this Municipality, in view to orders being passed as to the adjustment.

5. The State contribution is to be calculated on the expenditure, and, including the whole cost of the Police, will be Rupees 5,648-5-3. The Commissioners received in cash Rupees 3,925-8-6, and have been allowed above to set off Police charges amounting to Rupees 1,763-12-7, total Rupees 5,689-5-1. They have, therefore, overdrawn Rupees 40-15-10, and are entitled to receive, as a net adjustment, Rupees 712-6-3, which will now be paid to them from Provincial Funds.

6. The Government fully concur in the remark made by the Vice-President that the unexpended balance is larger than "the condition of the Municipality would seem to call for, considering that it might have been advantageously employed on the new works and repairs which, as shown above, have been allowed to fall far below the standard estimated for." The damage done by the cyclone, too, called for expenditure even beyond that estimated for, and it is feared that the proceedings of the Commissioners in respect of the improvement of the town have been, during the year under review, somewhat apathetic. The conservancy, however, appears to be well cared for, and, notwithstanding the cyclone, the health of the town has been, as usual, good.

	RS.	A.	P.
Current—			
Rate on Houses, &c.....	554	11	7
Tax on Arts, &c.....	1,947	4	0
Tolls.....	6,157	1	4
Tax on Vehicles, &c.....	2,273	8	0
Registration of Carts.....	571	13	4
Fines, &c.....	40	4	6
Deduct refunds.....	11,544	10	9
	1,000	0	0
State contribution.....	10,544	10	9
Arrears—			
Tolls.....	543	1	4
State contribution.....	786	5	4
Other receipts.....	1,328	6	8
Recoveries—			
Police.....	237	6	4
Contracts.....	15	12	0
Balance.....	253	2	4
	481	9	3
Total...	14,231	3	11

7. Vizianagram.—The accounts of this Municipality have, by a mistake, been audited for eleven months only; but the unaudited receipts and charges for the month of April 1871 have been added. These should be audited together with the accounts of 1871-72. The whole receipts as shown in the margin amount to Rupees 14,231-3-11. The large sum remitted on account of the cyclone accounts, it is presumed, for the small collections of house-tax. The fines on Municipal servants should have been shown as a set-off against establishment, and not as receipts.

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8. The expenditure amounted to Rupees 13,336-13-8, leaving a balance at the end of the year of Rupees 894-6-3. The items call for no particular remark. The cost of the Police was Rupees 4,262-5-7, and the share payable directly by the Commissioners was, therefore, Rupees 3,196-12-2. They paid Rupees 3,226-11-0, or in excess Rupees 29-14-10. The State contribution at one-third of the current receipts from taxes is Rupees 3,514-14-3. The Commissioners received Rupees 4,489-8-1 and have been allowed credit for Police to the extent of Rupees 1,065-9-5, total Rupees 2,555-1-6. They have, therefore, to receive in all Rupees 928-13-11. The report states that the balance of the grant has been received. If any sum in excess of that now sanctioned has been paid, it must be refunded and credited to Provincial Services.

9. The report is meagre in the extreme.

10. Bimlipatam.—The receipts of this Municipality are shown in the margin. They amount to Rupees. 11,845-10-4. The house-tax is levied at the very low rate of three per cent. The tolls yield nearly two-thirds of the current revenue from taxes. Most of the details, both of receipts and expenditure, ought to have been shown in the tabular statements which are intended for the purpose, and not in the report.

11. The expenditure amounted to Rupees 11,027-15-0, leaving a balance of Rupees 817-11-7. The items do not call for particular remark, and are correctly classified by the Commissioners except that relating to the repair of wells, which must be transferred to "Purposes other than those specified in Section 25."

12. The actual cost of the Police was Rupees 3,150-4-9 against an estimate of Rupees 2,983-5-6. The increase is chiefly in the pay and allowance, and is owing to the promotion of the Inspector. The Commissioners paid Rupees 2,075-6-4, adjusting against the estimated cost, the sums declared to be due to them for over-payments in previous years, as shown in the margin. The shares payable by the Commissioners and by Government are, however, Rupees 2,362-11-7 and Rupees 787-9-2. Rupees 125-3-1 or, allowing for State contribution, Rupees 93-14-4 are still to be paid.

	RS.	A.	P.
New Works.....	2,000	12	2
Repairs.....	2,781	1	4
Conservancy.....	3,082	0	0
Police.....	3,196	12	2
Establishment.....	2,246	5	2
	13,306	14	10
Advance recoverable.....	29	14	10
	13,336	13	8
Balance.....	894	6	3
Total...	14,231	3	11

	RS.	A.	P.
Current—			
Rate on Houses, &c.....	914	7	5
Tax on Arts, &c.....	1,912	14	6
Tolls.....	5,728	5	4
Tax on Vehicles, &c.....	350	8	0
Registration of Carts.....	119	6	8
Fines.....	1	8	0
	9,027	1	11
State contribution..	2,181	14	1
Arrears—			
State contribution.....	584	12	11
Other receipts.....	58	4	4
Balance.....	43	9	1
Total...	11,845	10	4

	RS.	A.	P.
New Works.....	3,463	14	7
Repairs.....	1,556	2	6
Conservancy.....	2,132	9	10
Police.....	2,075	6	4
Establishment.....	1,259	7	3
	10,487	8	6
Purposes other than those specified in Section 25.....	540	6	6
Balance carried forward.....	11,027	15	0
	817	11	7
Total...	11,845	10	7

	RS.	A.	P.
Estimated cost.....	2,983	5	6
Paid by Commissioners.....	2,075	6	4
Do. by Government.....	745	13	0
G.O., 17th July 1869.....	116	8	7
„ 23rd September 1870.....	45	9	7
Total...	2,983	5	6

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13. Adding one-third of the sum actually paid for Police (including sums set off as above shown) to the expenditure under Section 25, the State contribution will be struck on the expenditure and will be Rupees 2,808-5-6. The Commissioners have drawn in arrears Rupees 584-12-11, but were entitled only to Rupees 78-8-8 (not Rupees 78-3-5, as stated by a clerical error in G.O., 7th November 1870) and current Rupees 2,131-14-1. They have to pay to Government in all Rupees 711-4-4. This sum should be at once credited to Provincial Services.

Drawn—current.....	Rs. A. P.	
Do — arrears.....	2,131 14 1	
Police charges set off.....	584 12 11	
	787 9 2	
	3,504 4 2	
State contribution, 1870-71.....	2,808 5 6	
Balance, do. 1869-70.....	78 8 8	
	2,886 14 2	
	617 6 0	
Add Police (net).....	93 14 4	
Total.....	711 4 4	

14. The general working of the Act is reported to have been satisfactory, and the health of the population to have been excellent. The Government observe that the Municipal Vaccinator is paid very highly, viz., Rupees 18 per mensem; he has been employed for more than nine months, yet he has vaccinated only ninety-six cases, and of these only sixty-six, or a little more than two-thirds, have been successfully operated on. This ratio of success is extremely low. The Auditor's report shows that the expenditure of the Municipality is not properly vouched for. His suggestions should at once be adopted by the Commissioners.

15. *Palcondah*.—The statements submitted for Palcondah show receipts amounting to Rupees 10,354-4-8. The statements are most confused, and the unwieldy form in which they have been prepared (Statement A. is about four feet long) has greatly increased the labour of Government in examining them. Notwithstanding the President's assertion in paragraph 12 of his letter, the Government find that the accounts now submitted agree with those of 1869-70 in showing the balance on the 1st May 1870 to have been Rupees 1,156-8-2. That on the 11th May was, as stated, Rupees 569-2-8. As directed in G. O., 14th September 1870, No. 1173, Rupees 577-8-10 of the sum drawn after the close of 1869-70 are to be considered as arrears and the remainder as current.

Current—	Rs. A. P.	
Rate on Houses, &c.....	894 4 0	
Tax on Arts, &c.....	1,423 0 0	
Tolls.....	3,533 12 6	
Tax on Vehicles, &c.....	50 0 0	
Registration of Carts.....	350 0 0	
Fines.....	1 14 0	
	6,252 14 6	
State contribution.....	2,252 7 2	
Arrears—	Rs. A. P.	
Tolls.....	100 0 0	
State contribution.....	577 8 10	
	677 8 10	
Other receipts.....	14-14 0	
Balance brought forward.....	1,156 8 2	
Total.....	10,354 4 8	

New Works.....	Rs. A. P.	
Repairs.....	4,240 4 0	
Conservancy.....	615 8 9	
Police.....	986 0 3	
Establishment.....	2,028 13 10	
	1,795 6 1	
	9,665 0 11	
Purposes, &c.....	38 6 5	
Advance recoverable.....	581 4 10	
	10,285 12 2	
Balance.....	68 8 6	
Total.....	10,354 4 8	

16. The Government have assumed that the sum of Rupees 37, entered under "Miscellaneous" as expended in the purchase of land, was on account of sites for the new latrines. The charge is, under this impression, transferred to New Works. Repairs to tank-steps are not works falling within the scope of Section 25.

*Proceedings of the Madras Government, Public Department,
19th August 1871.*

17. In the above abstract three-fourths of the whole cost of the Police for the two years has been entered, and the overpayment, Rupees 581-4-10, is now to be refunded to the Commissioners. The State contribution is to be struck on the receipts, and will be Rupees 2,084-4-10. The Commissioners drew in cash Rupees 2,252-7-2, and have been allowed credit for Police charges Rupees 676-4-7, total Rupees 2,928-11-9. They have, therefore, overdrawn Rupees 844-6-11, and, setting off the overpayment for Police, must pay to Government Rupees 263-2-1.

18. The report of the Commissioners does not furnish matter for any remarks as to the general working of the Act.

19. The Accountant-General is informed that the Government are about to provide a grant under Provincial Services—Miscellaneous for the adjustment of the balances of State contribution due to Municipalities for past years, and is directed to cause all sums ordered to be paid to Municipalities during the current year, or to be recovered from them on account of overdrafts during 1870-71, to be debited and credited to that head.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Acting President of the Municipal Commissions in Vizagapatam.

- Accountant-General.
- .. Director of Public Instruction.
- .. Inspector-General of Police.
- .. Acting Inspector-General, Indian Medical Department.
- .. Sanitary Commissioner.
- .. Board of Revenue.
- .. Public Works Department.
- .. Presidents of the several Municipalities, for information.

Exd. A. S. Rodgers.

Report of the Municipal Commission of Vizagapatnam.

The following report shows the operations of the Municipal Commission Vizagapatnam during the year 1870/71 ending April last.

Under G.O. dated 22nd April 1870 No. 491, the following Estimates of Receipts and Expenditure were presented.

Receipts.		Expenditure.	
Rate on Houses and Buildings	3000	New Works	1300
Tax on Arts Trades and Professions	7000	Repairs	6614
Tolls	10400	Conservancy	7668
Tax on Carriages &c.	2500	Police	8068
Registration of Carts	150	Establishment	4218
Fines and Miscellaneous	501		
	23551	Total	27868
Balance	200		
Government Contribution	6967		
Total	30718		

Of the above items of Receipts the House tax was not collected, it being found unnecessary as the full amount of Tolls was available. It was only to meet any probable decrease in this tax that the other was estimated for.

The following abstract of Demand Collection and Balance gives the details of the Receipts.

Heads

6001 of 1871 31.10.1871.

PUBLIC.

THE ACTING PRESIDENT OF THE MUNICIPAL COMMISSIONS IN VIZAGAPATNAM, &c., &c., &c.

Dated August, 19th.

Recd.

Encl.

G. O., 19th August 1871, No. 1271.

AUGUST.
Nos. 101-103.

Passing orders on the statements of receipts and disbursements of the four Municipalities in the Vizagapatnam District for 1870-71.

Heads	Estimated Receipts for 1870/71	Actual Receipts for 1870/71	Increase	Decrease	Explanation
As on Arts Trades and Professions	7000	5786 3 9		1213 12 3	The decrease is attributable to the sum of Rs. 1000 having been permitted to parties paying tax before a Paper whose houses and property were destroyed by the Cyclone of this Jan. 1870. The balance Rs. 23-12-3 is insignificant, caused by some of the rate payers having left the place, some having become paupers and others who have died.
Tolls	10400	9099 13 2		1300 2 10	The decrease is occasioned by the sum and Western Jorry toll contractor having been permitted to pay his last instalment Rs. 857 on this account, he having suffered by the Cyclone. The balance Rs. 453-2-10 represents the difference between the sum obtained in forming the tolls & that which was anticipated when the Estimates were framed.
Tax on Carriages and Animals	2500	2234 8		265 8	Several National Gentlemen having left the place is the cause of the decrease.
Registration of Carts & Vehicles without Springs	150	136		14	Require no particular remarks.
Fines and other Miscellaneous Receipts	501	557 5 7	56 5 7		
Government Contributions	6967	3225 8 6		3041 7 6	The decrease is consequent on the amount of cost of Police being excluded in drawing the grant as also to the total amount expended being less than that estimated.
Total	27518	21739 7	5655 7	5834 14 7	
			56 5 7		
			Net decrease	5778 9	

Items	Estimates	Actuals	Increase	Decrease
New Works	1300	61 12 6		1238 3 6
Repairs	6614	3621 5 1		2992 10 11
Conservancy	7668	8857 7 2	685 7 2	
Police	8068	6044 11 11		2023 4 1
Establishment	4218	4316 2 9	98 2 9	
	27868	22401 7 5		

The decrease in 'New works' is owing to no fit site being available for the building of the Pucka Privies proposed in the Estimate.

In 'Repairs' it is attributable to the repairs of the roads not being executed to the extent anticipated.

The increase in 'Conservancy' has arisen partly from the charge incurred for the construction and repair of 'Temporary Privies' having been shown under this head. Vide Para 2 of G.O. dated 4th Aug. 1870 N. 973. Is an addition of Drain flushers and Sweepers necessarily employed and to the transfer of the cost of Sweepers at Rs. 18-4- per month employed for the European Paricherry, formerly borne by Government.

The Police decrease is the reduction of one fourth of the amount. Vide Circular N. 2221 dated 5th July 1869 from the Accountant General. The increase in 'Establishment' is small and calls for no particular remark.

Taking the totals of receipts and expenditure, it is evident that the decrease in the latter has been proportionate to the diminution in the former caused chiefly by the Cyclone of November 1870. The balance in hand at the close of the year nearly as large as that left from the close of the last, and is a larger one than the condition of the Municipality would seem to call for, considering that it might have been advantageously employed on the new works and repairs which as shown in the above table have been allowed to fall far below the standard estimated for.

Cyclone.

Cyclone - The sea on the night of the Cyclone which occurred on the 4th November 1870 made a great encroachment on the sea beach road carrying away a great portion thereof with 6 masonry pillars built in its vicinity. Besides this, the Commercial Shed, the Causeway Road and the landing places sustained serious injuries thereby entailing a loss on the Municipality of about 6000 Rupees.

Sanitation - The sanitary condition of the Town has been well attended to. The drains are flushed daily and the streets and lanes cleanly swept. Great attention is also paid to the Public Latrines the surface soil of which is renewed weekly to a depth of about 3 inches. 460 persons have been vaccinated during the year of which 367 cases were successful, the remaining 93 failed.

The Mortuary Register of the past year shows the mortality to be 761, being 19 in excess of the ^{previous} year.

There have been a very few cases of Cholera. No cases of small pox have been recorded during the year.

The public health ^{has been} on the whole, good.

27th May 1871.

N. Khanna
Treasurer
M.C.

21
Bimlipatam 20 May 71

To The President
Municipal Commissioners
Vizagapatam.

Sir I have the honor to inform you that I have duly audited the Vizag. Muni accounts for the year ending 30th April 1871 and have found the same to be in order.

I now have the honor to hand you herewith schedules marked, A. B. C. showing, receipts, and disbursements and by which you will observe that there remains a credit balance of Rupees Three thousand and twenty nine annas seven paise nine only. (3029.7.9) the correctness of which, has been certified in a letter from the Dy Collector in charge of accounts Vizagapatam.

I have the honor to be

Sir
Your most-obedient Servant

A. M. Pinnock

Auditor

1870-1871

New 22 May

Report of the Municipal Commission for the Year ending 30th April 1871.

The Subjoined Statement of Receipts and Expenditure for 1870-71 shows some variations from the Estimates submitted.

New Works

A new Municipal Hall is now completed at a further expense of Rs 470.10.9 and includes some repairs caused by the late Cyclone.

1696 Yards of Road were metalled and bunkers have been completed at a cost of Rs 2057. The levelling of the roads near the bridge and the bridge itself, as well as 118 yards of stone wall 10 feet high & 4 x 4 feet at base is included in this sum.

826 Yards of Masonry (part covered) and cut stone & drains have been made during the year for Rs 935.14.6

Repairs

Cost 872.10.0 for Roads Rs 115.6.6 for Mills and 683.8.3 for drains. In the amount for drains is included the clearing out the different passages from the hills to the bridges which become choked with sand during the rains. This charge will be annual. The charge for roads includes the clearing of the town of noxious vegetation - filling in swamps near Dindigul - planting and watering young trees &c

Conservancy East Rs 2132. 9. 10 Kai explanation
nation B

Police East Rupees 2983 5. 6 Kai
explanation

Establishment Fees for 1229. 2. 1 Kai explanation
B and a sum of Rs 300 has been granted
to the Civil dispensary of this Station, also
Rs 125 to the Overseers D. P. Works agree-
ably to G.O. No 229 of 1871.

Miscellaneous B Rs 30. 5. 2 expended on the purchase
and repair of Tools.

Income.

Profession The amount received is Rs 1912. 14. 6
nearly Rs 100 in arrears on account
of the late order - ordering April's income
to be included.

White tax An increase of a few Rupees
from this source of taxation has been
realized

Tolls Rs 5728. 5. 4 has been raised an
increase of Rs 328 over estimate.

House tax This tax is more by 114 Rs than
estimated for, and the rate charged
is 3 per cent on Annual Value.

Reg^d Carts Also produced more than estimated
for the Receipts being 119. 6. 8 against 30 Rs

Miscellaneous Rs 23. 1. 3 See of En during
31. 1. 6 do of Hines
4. 1. 7 do fees &
A. A.

Port Grant, In arrears for past year Rs 84. 12. 11
and for the year 1871. 14. 1 have been received

The balance in hand is Rs 817. 11. 7

The provisions of the Act has
continued to work well.

The effects of the Conservancy
arrangements upon the public health has
been remarkably good and satisfactory,
so much so, that as previously reported
and for years past there has been no Cholera
or small pox, and but 2 cases of Cholera
pox in this year, indeed there has been no
sickness worth reporting.

66 children were successfully
vaccinated out of 96.

By order of the Commissioner

Charles Palmer
Secretary
M. M. M. M.
7th June 1871.

Statement of Expenditure during the year 1870-71

Particulars	Description of Road	Yards	Amount	Street	Description of Road	Amount
William	Mollie & P. H. H.	134	133 12	Mr. Charles	✓	100
Charles	do	100	37	Mr. Charles	✓	125
Alfred	do	120	112	Mr. Thomas	✓	372
During June	do	97	60	Mr. Alfred	✓	84
Alfred	do	191	47 12	Mr. Alfred	✓	57 12
See Wall	do	245	246 6	Mr. Alfred	✓	27 9 6
do	do	—	774	Mr. Alfred	✓	24 4 11
do	do	203	241 7 2	Mr. Alfred	✓	176 4
do	do	52	39	Mr. Alfred	✓	125
do	do	99	57 15	Mr. Alfred	✓	—
do	do	200	235 1	Mr. Alfred	✓	—
do	do	255	103 6 2	Mr. Alfred	✓	—

1696 2057 5 4

826 93574 6

By order of the Commission

Secretary

Principatum 12th June 1871

The President
Principatum Municipal Commission
Principatum

Sir I have the honor to report having audited the accounts of the Principatum Municipal Commission for the year 1870-71, balance on hand on April 30th 1871 being (Rs 817-11-7) Rupees eight hundred & seventeen annas eleven paise seven, as shown by the return of the Deputy Tahsildar. I have to report irregularities in receipts & contracts which I pointed out to the Secretary & which he promises to shall not occur for the future. Last time I had the honor of auditing these Municipal accounts, some were made by Government ensuring the Minute Books signed by the President as a voucher. I have in a mean time still obliged to do the same this time. It is only voucher for departmental work, where no receipts are given, & for money voted by the Commissioners for contracts & drawn out of the Treasury, but which is only paid by instalments to the Contractors as the work is done. The reason for this is that there are no regular cheque books with the counterparts, & consequently no vouchers for sums drawn. I would recommend such cheque books being at once procured. I would also recommend separate receipts being taken for advances on contracts & also for any money held by any officer of the Commission as money in hand to be expended; a thorough system of vouchers would thus be insured.

I have the honor to remain

Sir
Your obedient servant

A. H. H.

habitant. The health of the town has been good lately.

The President Municipal Commission Vizianagaram
Vizagapatam.

Sir,

With reference to Docket No. 200. I have the honor to forward a fresh report on the Municipality of Vizianagaram, for the year ending 30th April 1871.

2. Brick arch tunnels of various vents have been made in different parts of Town, Yards in length 370 and 108 ft. Cut stone drains to the extent of 202 and 1/4 yards has been finished. One bridge on Main road has been widened 2 yards in breadth, and 2 Pucka built Latrines made during the year under review.

3. Roads have been ~~renewed~~ and others repaired which were destroyed and injured by the storm of last year. Pits have been filled up, which used to be a nuisance at certain times of the year to people passing, and more so to those who were living in their vicinity, on account of the stagnant water they contained which is now removed.

4. After paying Establishment and Police for the Month of April 1871, making in all 12 Months, the accounts close with a balance of Rs (894-6-3) in Treasury, together with Government grant due for last quarter which said sum has been received since the close of the Official Year.

5. The Commissioners are highly satisfied that the measures adopted for Improvements and Conservancy of the Town, has been highly beneficial to the inhabitants. The health of the Town has been good mostly

Refriger No 269
1871

during the 12 Months. A few fever Cases now and then occurring.

I have the honor to be

Sir,

Your Most obedient Servant.

P. J. Agasthyan

Vice President.

Municipal Commission.

Vizianagaram.
13 June 1871.

Register No 267 of
1871.

To. The President,
Municipal Commission
Vizianagaram.

Sir. I have the honor to inform you that I have audited the accounts of the Vizianagaram Municipality. A few clerical errors were found which the Secretary has been directed to correct.

Schedules B. & C. respectively show the expenditure and receipts to have been Rs 13,385. 15. 11 and Rs 13,562. 5. 1. leaving a balance of Rs 176. 5. 2.

of the "Government Grant" of Rs 2607. 4. 9. Rs 1,489. 8. 1 have been drawn, leaving a balance of Rs 1117. 8. 8 still due the Commissioners.

The "Tolls" were forwarded out for Rs 5,610 -- -- A sum of Rs 542. 1. 4 was due from the previous year, of which Rs 492. 1. 4 were received: the remaining Rs 50 -- -- were remitted by the Commissioners. Rs 5,832. 1. 4 have been received under the Head of "Tolls," and Rs 50 separately particularised in Schedule C, leaving a balance of Rs 220 -- -- not received.

60-
6102-12
5882-1-4
542-1-4
500-0-0

Amount

I have the honor to be,
Sir,
Your most Obedient Servant.
J. S. J. J. J.
Auditor

Ms. A. 1. 1. 1.

356
Report of the Palconda Municipal
Commissioners for the Year 1870/71 ending
30th April 1871.

The Commissioners beg to
submit the following report to the
President of the Municipal
Commission for the Town of Palconda
for his information, & the following
Statement of the working of the
Commission, its resources, and
Expenditure for the past year
ending 30th April 1871.

1 The sums collected by rates
and Taxes under their respective heads
during the Year together with the
Balance, and the Collections of the
past year as shown in the Abstract
Statement Amounts to Rs. 10354.40

The Estimated Amount of Taxes
on Arts, Trades, and Professions,
was Rs. 1000. The Amount Collected is
Rs. 1423. The estimated Amount
from Tolls was Rs. 6000. but Rs. 3533-12-6 only was collected. The

Amount

Doctors to afford medical aid to the
Towns People. Scars, & other diseases,
which were prevalent before, are
now much diminished, owing to im-
mediate aid being given to the
people, & on the whole, sickness
is fast disappearing, & the Town's
People in General appreciate
the attention shown them.

The Commissioners were obliged to increase the Conservancy Establishment in a small way, owing to the increase of Roads & Streets, & Conservatory Measures are carried out attentively, so that the Town & its Streets may at all times appear clean. - In Conclusion the Commissioners are gratified to state that the measures they have adopted, & the improvements made, are satisfactory to the people in general as well as themselves. -

Palcos da
12th May
1871

Myagunachareng
Vice President
P. Adinayanaah
D. O. Chakrabarty
Comrs

30. The President
Municipal Commissions.
Vizagapatam.

Sir,
I have the honor to inform you
that I have audited the Accounts
of the Patcoñdath Municipality for
1870/71. I discovered several clerical
errors, which have been rectified,
but which evince carelessness in
the keeping of the Books, and show
that a system of checking is not
adopted. The absence of method in
the Accounts has made the audit
very laborious. No "Minute Book"
appears to be kept, it is therefore
impossible to know whether the
Commissioners have sanctioned
certain expenditures which have
been dealt with "Departmentally",
and, beyond the fact that the
Accounts (A.B. & C.) are signed by
the Vice President, there is no evidence
to show that the works recorded
to have been undertaken have
had the approval of the Commissioners.

N^o 185

Viragapatam 29th May 1871

Schedules B. & C. respectively
show the disbursements and
Receipts & have been respectively
Rs. 9887. 9. 10. each. leaving
no balance on hand on 31st March/71.

Certain items belonging to 1869/70
aggregating Rs. 1716. 2. 10 appear in
the accounts of the year under
review, and are marginally
particularised in Schedules B. & C.

Of the Government Grant of
Rs. 1801. 2. 8 the sum of Rs. 1334. 7. 10
has been drawn, leaving a balance
of Rs. 466. 10. 10 still due to the
Municipal Commissioners.

I have the honor to be,
Sir,

Yours most Ob^t. Servants.

S. S. Jeyaraj
Auditor.

S.O. No. 1277 of 19th Aug 1871. Public.

From

R. J. Melville Esq^{re}
Esq. President Municipal Commissioners

To

W. Huddleston Esq^{re}
Asst. Chief Secretary to Government
Fort St. George.

Sir,

Referring to G. O. dated 3rd
May 1871 N^o 583, I have the honor to state
that no buildings, such as Police huts &c.
of any kind, have been erected by the Mu-
nicipalities in this District under the
provisions of Act X of 1865.

In Viragapatam a small
Government building was given to the
new Police as a Station house. On the
introduction of Act X of 1865 the
Commissioners were required to keep
this in repair which they have at a cost
of Rupees 234:2:4 from 1867-68
to

Recd N^o 185

to 1870-71, but of this sum Rs 58: 8: 6
have been contributed by Government.

The Municipality have formally
resigned the building. In all other
Municipalities there is nothing to make
over.

I have the honor to be
Sir

Your most Obedt Servt

H. Munir

cy. President Muni. Commrs

A. P. P. P. P. P.

No. 222.

Madras 20 June 1871.

To:

P. J. Melville Esquire

As President of the Municipal Commissions

To:

W. C. Hudson Esquire

As Chief Secretary to Government

Fort Saint George

Sir

I have the honor to submit herewith the Annual Reports on the working of the four Municipalities of this district during the year 1870-71, accompanied by the usual accounts and Auditors' Reports.

2. The transactions of each Municipality will be separately noticed.

Madras 3. The Receipts, including the State contribution, and the balance brought forward amounted to Rs. 25,430-15-2 as particularized in Statement C. The expenditure was Rs. 22,401-7-5 leaving a balance of Rupees 3,029-7-9.

4. The collections it will be observed are Rupees 5287 below the estimated receipts which is attributable to the non-collection of

Public 1871.
Department.

From

The Ag. President of the
Municipal Commissions

Madras

To the Ag. Chief Secretary
to Government

Fort St. George

Dated 29th May 1871

Received. 5th June 1871

12/11/37

N. N. 185.

Replying to G. O. dated 13th May 1871 No. 583, that no buildings such as Police huts, station houses &c. of any kind have been erected by the Municipalities under Act X of 1865, except a small Government building in the use of the Police, but which had been formerly assigned to Government.

of the House Tax Rs 3000 to the remission of Rs 1000 to the poorer classes of the payers who had suffered by the cyclone, and the remainder Rs 1287 to sundry other causes which are explained in the Report of the Commissioners.

5. The decrease in expenditure on new works and Repairs is Rupees 3231, and is owing to the Commissioners not having been able to erect the new Latrines contemplated, for want of suitable sites, and to the roads not being repaired to the extent anticipated.

6. Including the balance brought forward, &c. Pimlipatam the State Contribution (Current & arrears) the receipts of the year amounted to Rs 11,845-10-4. The expenditure Rs 11,027-14-9 leaving a balance of Rs 817-11-7. The causes of increase under both heads are trifling, and require no particular remark. The Auditor's remarks regarding the accounts of this Municipality, will receive due attention during the current year.

7. With the balance brought forward, and Vizianagram the State Contribution, the Receipts of the year amounted to Rs 45,212-3-5. The Expenditure Rs 44,407-10-2, leaving a balance

It

8. It will be observed that these figures do not tally with those in the Auditor's report, which is owing to the Audit having been for 11 instead of 12 months, under a mistaken impression that the last Municipal year was to end with March instead of April 1871, and Mr. Young having left the station before the mistake was discovered. It was impossible to rectify the error, and the only way left to close the accounts for the proper period was to add the items for April which I have done in red ink; and trust the Government will approve of the same.

9. The cause of increase in the collections is owing to a larger amount having been realised than was anticipated in items of Receipts.

10. The increase in expenditure is in the same way owing to the charges under almost every head having increased beyond the estimated amount.

Paleondah 11. The receipts including Foot Rent and last balance amounted to Rs 10,354-4-8, the expenditure to Rs 10,285-12-2 leaving a balance of Rs 68-8-6. The same mistake, as happened in Vizianagram in auditing the accounts has occurred with this Municipality too, and

12. It will be seen that the opening balance is No 569 - 2 - 8, instead of No 1156 - 8 - 2. { G. C. 114
But as certain items of Receipts & Expenditure of 1869-70 have been though irregularly included in the present accounts, the adjustments of the current year are not affected. { Sept 1870
The cause of increase and decrease are fully explained in the Commissioners' report. { Nov 1173.

2
Paid on account of Pelican
1869-70 ————— 70-71.

14. In the remark column
 is entered the cause of increase
 and decrease in the charges
 for the current year as furnish-
 ed to me by the Superintend-
 ent of Police.

Deduct ac-
 tual charges
 as per Report 1194-11-1-11
 in fund into
 Statement

332 11 " 25-9-7.
 Equal to P 378-11-11

Examine
of President of the Moral Commissions

Name of the municipality	Amount paid by each other Amount municipality during the year expended 1870-71.	By cash	By order	Total	By cash	By order	Total	By cash	By order	Total
1. Viriagapatan	6044 11 11	2023 41	8018	2023 41	8018	2023 41	8018	2023 41	8018	2023 41
2. Pundelapatan	2075 5 10	907	1482	2983 5 6	3100	49	166 15 1	3100	49	166 15 1
3. Viriaganagan	3226 11	1075	92	4302 4 2	4262 5 7	39 14 7	166 15 1	4302 4 2	4262 5 7	39 14 7
4. Talcaudch	2010 2 8	403	44	3093 7	1541	1 11	35 9 7	3093 7	1541	1 11
	13957	54490	318447	815978	1448	166 15 1	1088 5 9	815978	1448	166 15 1

Adams

Af. Presidents Manual
 Commenced.

Detail of Charges incurred by the Municipal Commissioners for the Town of Vizagapatam during the Year ending 30th April 1871.

	Description	Amount	Total
I. Works.	Roads		
	Earth road at Waltair	7 12 6	
	Drains		
	New drains	54 "	
			61 12 6

Buildings		
Dolphin's Nose Ferry boat	174	" "
Western Ferry boat	133	" "
Commercial Shed	51	" "
Rest house at Dyke's Tank	20	" "
Market rest house and Compound Wall	68	15 "
Police station at Cottapetla	4	1 10
Pucka Privies	47	7 6
Bridges	24	14 6
Tunnels	46	4 2
Wells	52	11 7
Cisterns	"	" 3
Parapet walls lining the road at Waltair	30	" "
Roads		653 14 "
Damaged Roads	294	11 7
Drains	20	11 6
Under Drains		3621 5 1

Nature of Charge	Salary		Total
	Per Mensem	Per Annum	
1 Vaccinator for 6 months at 10 Rupees per month	60		
For 3 months at 14 Rs.	42		
For 2 " at 10 " "	20		
For 1 " "	12		
1 " for 9 " at 10 " "	90		
For 2 " at 8 " "	16		
For 1 " "	10		
2 " at Rs. 25 each	50		
4 " at Rs. 15 each	17		
1 " "	60		
1 " "	8		
1 " "	4		

Nature of Charge

Salary
Per Per Total
Mensem Annum

Brought over			1918	
17 Drain flushers for 2 months at Rs 3-4-0 each per month	110.8			
4 do from 16 th to 31 st May at Rs 3-4-0 do 6-11-4				
21 do for 10 months at Rs 3-4-0 do 682.8				
11 Diggers at Rs 3-8-0 each	38.8	799.11.4		
2 Street Lamps at Rs 3 each	6	462		
34 Man Sweepers at Rs 3-4-0 each	119.8	72		
73 Mowmen do for 2 months at Rs 2 each per month	292	1326		
6 do do from 16 th to 31 st May at Rs 2 each	6.3			
79 do do for 10 months at Rs 2 each	1580			
23 Privy Lamps at Rs 3 12-0 each	86.4	1878.3		
23 Wooden Lamps at Rs 2-4-0 each	57.12	1035		
1 Boat Man	4	621		
		48		
		8159.14.4		
Construction of Temporary Privies	144.14.10			
Repairs to Temporary Privies	52.10	197.8.10		
		8357.7.2		

IV Police Wages

6044-11-11

Particulars

Salary
Per Per Total
Mensem Annum

Supervision and Management				
1 Secretary and General Superintendent from 1 st April to 29 th Sept. 1870 being 5 months and 29 days at Rs 125 per month	745.12.4			
1 do from 3 rd Oct. 1870 to 31 st March 1871 being 5 months and 29 days at Rs 125 do	741.15			
1 Accountant	60	1487.12.4		
1 Vernacular Clerk	24	720		
1 do	24	240		
1 Bill Collector	10.8	186		
1 Head Peon	7	84		
3 Peons at Rs 6 each	18	216		
5 do at Rs 5 do	25	300		
1 Sweeper	3	36		

Carried over 3413.12.4

Establishment

Particulars

Per Annum Total

Establishment employed for taking the Census		Brought over	3413 15 4
2 Gondetas from 5 th to 31 st January 1871 being 27 days at Rupees 8 each			43.15.
2 do from 17 th to 31 st do being 15 do at 8 each			7.11.10
4 do for February do at 8 8 do			32 ..
4 do from 1 st to 25 th March at 8 do			25.13.
4 Peons from 5 th to 31 st January do being 27 days at Rs 4 each			13.15.
4 do from 17 th to 31 st do being 15 do at 8 4 do			7.12.
2 do for February do at 8 4 do			8 ..
6 do from 1 st to 25 th do at 8 4 do			21.7.
4 do from 1 st to 25 th March do at 8 4 do			12.14.4
			143 2 X

Miscellaneous Charges

for binding books	7.8.
Value of Stationery	52. 3
do of Postage and Receipts	
Stamps	6.6.6
For painting numbers on doors	50 ..
Hire to Loh tom man	5.4.
Printing Charges	18.13.2
Value of Baskets for holding Sweepings	1.5.4
do of a Cart	14 ..
Repairs to Tools	" 6 "
do to Municipal Cart	14 ..
Fee for auditing the accounts of the Municipality	50 ..
Repairs to Fire hooks under	
Wooden buckets	4.1 ..
Value of Boards for painting numbers on	12.8.
Hire for conveying fragments of roof to Commercial Shed	" 4 "
	236.8.

Particulars	P.	anna	Total
Brought over	236.8.3	3557 1/2	
Value of 4 iron hooks	1		
do of Tools	64.6		
Remuneration for translating Municipal Proceedings for the Gazette	25.12		
Value of Wooden Scrapers	5.4		
do of a copy "Peoples Almanac", Year, for 1871	3.7		
do of 9 Peons Belts	13.8		
do of Stamps for preferring complaints &c in the Sub Magistrates &c Offices	2.8		
do of Punjium Cloth &c	1.2.4		
do of an Iron Fire Engine	150		
do of Stationery used in taking the Census	15.6.8		
Office Rent at Rapur per month	518.14.8		
	240		
	5814 3		
			4316 2 9

Madras
Municipal Office
13 May 1871

E. P.

Secretary

Lamin

Mr. Richard

Adm. Secy

Total

Particulars

P.

B

15

Abstract of Charges under all heads incurred
by the Municipal Commissioners for the Town
of Vizagapatam during the Year ending 30th April
1871

	Expenditures	
	Amount	Total
1. New works and improvements	61 12 4	
2. Repairs	3120 3 1	
3. Conservancy	8357 7 2	
4. Police	6044 11 1	
5. Establishment	4162 11 9	21746 14 5
6. For purposes other than those specified in Section 25		
Repairs		
Dolphin's Nose Ferry boat	174 " "	
Western Ferry boat	133 " "	
Commercial Shed	51 " "	
Rest house at Dykes Tank	20 " "	
Market rest houses and Compound	68 15	
Wall		
Wells	52 11 9	
Waters	" 11 3	
	501 2	
Establishment		
Miscellaneous		
Humanic. Vess.	3 7	
the engine	150	153 7

Vizagapatam
Municipal Office
13th May 1871

Sanctioned

for the year

Auditor

Secretary

Statement of actual receipts of the Municipality of Vizagapatam during the Year ending 30th April 1871

1	Tax on Arts, Trades and professions	Current. 5765. 7. 9 Arrears. 20. 12. "	5786 3 9
2	Tolls		9099 13 2
3	Tax on Carriages and Animals	Current 2233. 8. " Arrears 1. " "	2234 8. "
4	Registration of Carts and Vehicles without Springs		136. " "
5	Fines and other Miscellaneous Receipts.		
	Fines and Forfeitures		8. 2. 8
	Road Cess Fund		160. 11. 1
	Fee on Warrants	Current - 61. " " Arrears - " 8. "	
	Fee on Pendals		67. " "
	Fee on Cart Hrs.		1. 6. "
	Fee on Commercial Shrd.		122. " "
	Rent of Office room		33. " "
	Fee on Certificates		" 3. "
	Rate proceeds of Municipal Ground		37. 2. 9
	Cattle Trespass Fines		46. 12. 7
	Refunds of Police Charges		16. 7. 6. V
	Rate proceeds of Trees blown down		3. " "
			557 5 7
			Total - 17813 14 6

Estimated for
1870/71.

Government contribution at 25 per Cent on the

total amount expended	6717. " "	3925 8 6
Balance in hand from the last year		3691 8 2
		Grand Total 25430 15 2

Vizagapatam
Municipal Office
13th May 1871

Sanctioned
A. P. S. or d.

govt.
C. P.

C. Watson.
Municipal Secretary.

Detail Accounts of Re-
ceipts and Disbursements
of the Singapore Prison
System for the Year ending
30 April 1871.

On a letter from the Ag-
ent of the Municipal
Commissioners to the Chief
Secretary to Government
T. J. for George dated
20 June 1871 No. 222

Statement shewing the actual expenditure on account of Town Police
in the District of Bagapataam for the year 1870-71.

Names of Towns	Pay and Clothing 5 per Cent on Allowances & contracts on Pay and per 2 months all allowances Annun per Centing per Annun	Total	Remarks.
Bagapataam	6,132 29 6 16 5 11	306 99 7,055 25	
Bianafram	3,725 6 11 350 10 4	186 4 4 4,262 57	
Bimilipataam	2,793 .. 217 10 4	139 10 5 3,150 49	
Calcondah	1,288 .. 158 11 6	64 6 5 1,511 11	
	13,938 9 8 1,343 6 1	696 14 11 15,978 48	

Office of the District of Police }
Bagapataam }
20th May 1871 } MM
Major
Commissioner of Police

Ms. A. 9. 2. 35.

In a letter from the Hon.
President of the United States
to the Hon. John C. Breckinridge
of the Hon. Senate
relating to the purchase of
the land for the
National Academy of
Sciences
dated 10 June 1835.

Ms. A. 9. 2. 35.

Statement showing the
National Academy of Sciences
account of the purchase of
the land for the
National Academy of
Sciences
from 1835-36.

Ms. A. 9. 2. 35.

Detail of Charges incurred by the Municipal Commissioners for the Town of Bimlipatam during the Year ending 30th April 1871

Description	Amount	Total
Municipal Hall	470 . 10 . 9	
New Works Roads	2057 . 5 . 4	
Drains	935 . 14 . 6	3463 . 14 . 7

Description	Amount	Total
Roads	872 . 10 . 0	
Wells	115 . 6 . 6	
Drains	683 . 8 . 3	1671 . 8 . 9

I Repairs

Nature of Charge	Salary	Total
	per Mensem per Annum	

1 Overseer	30 . 0 . 0	360 . 0 . 0
1 Vaccinator	18 . . .	171 . 3 . 7
1 Duffadar	6 . . .	72 . 0 . 0
2 Peons	10 . . .	120 . . .
1 Assistant Overseer	15 . . .	168 . 6 . 3
1 Maistry Sweeper	5 . 12 . 0	45 . . .
19 Women Sweepers	42 . 12 . 0	513 . . .
12 Sweepers Men	39 . 0 . 0	468 . . .
2 Carts	18 . 0 . 0	216 . . .
	2133 . 9 . 10	
	Leavetty fine	1
	Rs.	2132 . 9 . 10

Police	Vide Superintendents Estimate	Rupees 275 . 6 . 4
--------	-------------------------------	--------------------

Particulars	Salary	Total
	per Mensem per Annum	
Supervision & Managt.		
1 Secretary & Overseer	75 . 0 . 0	84 . 9 . 9
1 Gomastah	15 . 0 . 0	180 . 0 . 0
2 Peons	10 . 0 . 0	120 . 0 . 0
	1114 . 9 . 9	

Establishment		
---------------	--	--

Miscellaneous Charges	
Stationery	55 . 8 . 5
Auditors	50 . . .
Census preliminary	9 . . .
	114 . 8 . 5
	7229 . 2 . 1

Salary per Annum Total

Particulars

For purposes other than those specified in Sec. 25

Hospital grant
 Gratuity to Overseer Cormac & Maistries, Public Works Dep.
 Vide G.O. No. 229 of 1871

300

125 . . . 425 . 0-0

(Distribution of Public Amount)

For 12 Months since Return Rs 2075. 6. 42
 One fourth deducted 745. 13. 0-
 also to us Rs 1012. 23. Sep 1870 45. 9. 17
 do Rs 1000 17 July 1869 116. 8. 17
 Inferred to Rs 2983. 5. 6

A. J. J. Auditor

Mr. M. J. R. Commr

Contingency

1 Vaccinator on Rs 18 per month from 1st May to 13th Dec
 and from 16 Dec to 30 April on Rs 8 per month (lost 6
 days inclusive for each 171. 3. 7
 1 Appt Overseer from 25 May 1870 to 30 April 188. 6. 3
 1871 on Rs 15 per month

Exhibit to Form

1 Secretary and Chief Overseer on Rs 75 per May Rs 71. 9. 9
 absence of 2. 6. 3 from 16 Appt Overseer & on Rs 65 as Secretary
 only from June to 14 Nov and from 14 Nov to 30 April 844. 9. 9
 as Secretary and Overseer on Rs 75 -
 1 Stationary 11. 7. 3 Translating Charges 27. 14. 4
 Stamp 16. 3. 0

Miscellaneous

Mr. M. J. R. Commr

55. 3. 0

B

Abstract of Charges under all heads, incurred by the Municipal Commissioners for the Town of B. Multipetnam during the year ending 30th April 1871.

Expenditure

Amount & Total

I. Town Works and Improvements

II. Repairs

III. Land Revenue

IV. Police

V. Establishment

VI. Miscellaneous

VII. Customs Fund

VIII. For purposes other than those specified in Section 25.

3463.14.7

1671.8.9

2132.9.10

2075.6.4

1229.2.1

30.5.2

877.11.7

11420.10.4

425.0.0

Total Repairs

11845.10.4

Total Expenses Comm.

M. J. Multipetnam
for May 1871

M. J. J. J. J.
Auditor

C
Statement Showing the Collections of the Municipality for 1870-71

Collections for 1870-71

Particulars	Amounts		Remarks
	Debits	Credits	
I Tax on Lots under Professions	1912. 14. 6.		
II - Taxes	5728. 5. 4.		
III - Tax on Carriages & Animals	350. 8. 0.		
IV - Registration of Carts	119. 6. 8.		
V - Taxes on Houses &c	914. 7. 5.		
VI - Fines and Miscellaneous Receipts	59. 12. 4.	9085. 6. 3.	

Govt. Grant at 25 Per Cent on the total amount raised and expended 584. 12. 11 2131. 14. 1 2716. 11. 0

Balance in hand from last year 43. 9. 1

Total 11845. 10. 4

Municipality
1st May 1871. 3
A. J. J. J.
Auditor

Attest
M. J. J. J. J.
Comm.

Sp

Barred ones

Detail of Receipts and Disbursements

See Feb 1833/21

Description		Amount	For
Brought over		538 7 5	
Tunnels built of rough stone and Chumam			
Balance paid to contractors for tunnels in Kottamada			
apara, Nellacheri, Kinnada, Vassanapettah and Cudde			
meat crops was commenced last year		9 14 6	
1/16 M. 12 1/2 lbs of Iron flat bar at 1 Rupee 5 Annas per			
Mannd for making gratings at mouth of tunnels		21 11 4	
To Smith and Buchstayer to fix the gratings		" 6 8	
Enlarging small bridge on Cantonment road by building			
2 additional yards of bridge on the north side		34 . .	
35 Yards of brick arch tunnels of 6 feet bent built in			
different places of town at 3 Rs per Yard		105 . .	
To 95 Yards of brick arch tunnels of 3 feet bent built in			
different places in town at Rs 2 1/4 per Yard		213 12 . .	
To 213 Yards ^{and 100 paces} of brick arch tunnel of 2 feet bent built in			
different places in town		319 14 8	
To 14 Yards of brick arch tunnels of 6 feet bent built			
at Cape Street		76 8	
Parapet walls built of rough stone and chumam			
To 14 Yards of stone wall on Cantonment crop was 9 feet			
in height and 18 inches in thickness		21 . .	
To 13 1/2 Yards of stone wall opposite to the above 8 feet in			
high and 18 inches in thickness		18 5 4	
To 52 Yards of stone wall at Stable road comes 9 feet			
in height and 2 feet in thickness (including Rs 13/			
damage done by storm		48 . .	
Cut Stone drains			
Cut Stone drains in Cuddebithe Street 23 Yards long			
at 8 Annas per Yard		11 8 . .	
Cut Stone drains New road 65 Yards long at 8 Annas per Yard		22 8 . .	
Carried over			1470 10 2

1 Works

1 Works

II Repairs

Description		Amount	Total
Brought over			1470 10 2
Cut Stone drains in Kottamada Street 20 1/2 Yards at			
8 Annas per Yard		10 2 . .	
Cut Stone drains in Kottamada Street at 8 Annas per			
Yard and 11 Yards of the same covered at 4 Annas per Yard		49 4 . .	
Cut stone drains 21 Yards long in Grandy Kottamada			
Street and 2 Yards of the same covered at 4 Annas per Yard		11 . .	
Latines built of rough stone and Chumam			
Latins at Kottamada tank 24 Yards in length walls 6 1/2 feet			
in height including 1 1/2 feet for foundation 8 Yards in			
breadth with one centre wall in it		84 . .	
do. do. do. Same size at Butcher's tank		84 . .	
Amount advanced to get chumam, bricks &c. for the			
purpose of commencing another under ground tunnel			
in Mahayapettah, the present one not being large			
enough to carry off the water when storm or heavy			
rain occurs work commenced		285 12 . .	530 2 . .
Total			2000 12 2
Cooks employed departmentally at Yellamaguder			
road and sundry other places 825 Yards in length and			
4 yards in breadth, the road to be levelled and gravelled		66 . .	
Cooks employed ^{departmentally} in repairing Cantonment cuphead			
Peddacheri vari road, both roads being greatly damaged			
by the storm 1330 Yards in length, average breadth 11 1/2			
at Rs 2 1/4 per 100 Yards		345 12 8	
Bambers, props leaves &c brought for securing the			
sides of the road from the water of the tank		10 12 4	
Cooks employed departmentally in Stable road and			
Sagab vari street 449 1/2 Yards in length, both roads des-			
troyed by at 19 Rs per 100 Yards		189 10 8	
Amount for damage done by storm to several roads			
in and about town (by Civil and departmentally)		89 4 . .	
Carried over		651 11 8	

Description		Amount	Total
Brought forward		651	11 8
To Balance paid to contractor for levelling and gravel- ling Kanada road		2	3 3
To Levelling and and gravelling 2 1/2 sections of Kanada road 365 Yards in length and 8 Yards in breadth at Rs 8/- per 100 Yards		27	7
Coolies employed departmentally in gravelling Feet Street and part of Post bangle road 1678 1/2 Yards in length and 8 Yards in breadth at Rs 10/- per 100		167	13
Filling up the sides of Kottamnadapah street with earth gravel and gravelling Channarayana Street 513 Yards at Rs 11 per 100 Graveling in main road 120 1/2 Yards long 12 Yards in breadth to be levelled and gravelled to the extent of 6 Inches at Rs 20/- per 100 Yards		96	10 7
Additional Amount to contractor on account of damage done by storm		241	3 2
Graveling Post bangle road 1669 Yards in length 11 1/2 in breadth to be gravelled to the extent of 6 inches at Rs 15/- per 100 Yards		10	"
Graveling Kanada, and Yellamagudde roads 1128 Yards in length average breadth 10 Yards, gravel to the extent of 6 inches at Rs 10/- per 100 Yards		249	16 9
Additional amount to contractor on account of damage done by storm		112	12 9
Graveling Kola gutta street 3000 Yards in length ave- rage breadth 6 Yards gravel to the extent of 6 inches		5	"
Graveling 6 inches in depth the roads in round dies Street, Hanakais and Rangiree street length of the same 693 Yards 4 Yards in breadth at Rs 14/- per 100 Yards		27	"
Repairing and graveling 6 inches in depth, Hanados Pankoles, Kottamnadapah, and Basarany street 633 Yards in length coverage breadth 6 Yards at Rs 8/- per 100 Yards		69	4 11
Graveling the remaining portion of Poddachern vari road 18 inches in depth length 632 Yards average breadth 4 Yards at Rs 24/- per 100 Yards		36	10 2
Carried over		103	10 10
		1787	12 1

Description		Amount	Total
Brought forward		1787	12 1
Levelling and graveling Poddachern vari road and cutting the drains on the side depth of gravel 6 inches 624 Yards long average 6 Yards at Rs 6/- per 100 Yards		37	9 11
Coolies departmentally repairing roads in Chuchide garden, Lingeff, Sheriff Street, Rangy Street, and Bering 33 Rocks and breaking up the same for formation depth of gravel 6 inches 1950 Yards in length coverage breadth 6 Yards 8 and cutting drains 4 Yards in length 2100		401	5 4
Coolies departmentally in repairing Cops Road But- charab tank road 234 Yards in length depth of earth work 12 inches gravel 6 inches average breadth 8 Yards and drains cut 785 Yards 18 inches in depth and 18 inches in breadth		75	10 8
Coolies departmentally 216 Yards Cops Road Mahraj apettah depth of gravel 6 inches		46	9 4
Levelling and graveling from Kaddendeth road through Annasaper Street, Pottolatta and Manamurugay street to the end of Pottalah St. 1230 Yards in length covera- ge breadth 8 Yards 6 inches of gravel (work commenced) at 10 Rupees per 100 - (advanced)		60	"
Repairing sundry tunnels in different places		10	11 1
Repairing parapet wall at Jagganant and Dec		6	"
Repairing and white washing office and compound		5	"
Purchasing of 195 Square Yards of land for the purpose of making the entrance to Chuchide garden roads for carriages and bandies		146	4 2576 14 8
Amount refunded to poor persons on account of their houses being destroyed by the Storm tide Government proceedings Rs 19 dated 3 rd December 1890		1000	" 1000 "
Nature of Charge		Per Month	Per Month
To 3 Geyants or Overseers at 12, 10, and 8 Rupees each		30	330
To Hire of 6 Bandies and bullocks at Rs 8/- each		48	528
To Pay of 18 drains clearers at Rs 3/-		54	594
To Pay of 62 Thinner sweepers at Rs 2/-		124	1866
Grand total Rupees			2816

III Cur-
rency

		Amount	Total
Police	Vide Superintendent's Statement (For 11 Months only)	Rs 3912 15 10	
	Deduct'd for Government Grant vide letter from Accountant General No 2221 dated 5 th July 1866	955 15 1	
Balance paid to Police			2957 12 9

	Salary		Total
	Per Month	Per Month	
1 Town Superintendent, including ferry allowance	45	825	
1 Assistant	25	275	
1 Writer	12	137 5	
1 Vaccinator	8	60	
1 Vaccinator	10	60	
2 Tax Payers Rs 6/-	12	132	
2 Payers " 5/-	10	110	
1 Office Sweeper	3	33	1612 8
3 Writers } Employed for 60 days			
3 Messengers }			
Stationery		40	
Printing forms		60	
Fees for conducting the Annals		50	
Expenses of Assistant on going to Districts and other settlements		3	
Fees for translating Municipal Proceedings for Gazette		9 8	
Fees to pleaders as Annals of Civil and Criminal Proceedings		15	
Fees to town tax men		2 8	
Postage and Receipt stamps		11 15	
Registration boards and Nails		41 2 1/2	
Table Glass, Shades, Candles and kerosene for office use		11 13 2	
Pen and ink, manila paper		3 8	
Value of tools		96 4 10	432 8
Total			2046 8

10/1/1964

To J. J. Gannett Esq
 Office sitting Room New York

J. J. Maytel
Sovier Superintendent
W. C. Cunningham

Ag. Presidente Municipal
Comunidades

2957.12-9
268.14-3

226.11-7

$$\begin{array}{r} 4262.575 \\ -1065.915 \\ \hline 3196.660 \\ -229.141 \\ \hline 2967.519 \end{array}$$
$$\begin{array}{r} 2034 \cdot 8 \cdot 4 \\ 242 \cdot 12 \cdot 4 \\ \hline 2277 \cdot 4 \cdot 8 \\ 30 \cdot 15 \cdot 6 \\ \hline 2246 \cdot 5 \cdot 2 \end{array}$$

B

Total Rupees

L. L. Perry
Auditor

J. J. Gaudin
 J. Mantel
 Town Superintendent
 Officiating Vice President
 W. L. Cummings
 Municipal Commissioner

204

77

aggravation

Wm. W. W. W.
as President Municipal
Commissions.

Ag President. H. C.

10202 v 0

Receipts for the 11 Months ending 31st March 1871

1	Rate on houses building and lands		554	11	7
2	Tax on Arts trades Professions and Callings		1947	4	.
* 3	Tolls		5832	1	4
4	Tax on Carriages and animals		1611	8	"
5	Registration of Carts and other vehicles without springs		375	13	4
6	Fines and other Miscellaneous receipts				
	Fines and forfeiture Municipal Servants 30-10-6				
	Do from Cartdrivers for breach of Contracts 15-12-				
	Do from Sub. Magistrate on account of persons who were summoned for not taking out their Licenses 18-8-				
				10	2
	Fees on distress warrants 21-12-6				
	Sale of Cudung on Bandy Island 12-				
	Do of Municipal land and stores of old Culverts 74-9-4				
				12	6
	Fees on Registration boards 52-13-6				
				226	1
	Amount refunded by Government being the amount overpaid for Police in 1869-70 237-6-4				
* 7	Balance of toll money for 1869-70 50				
				287	6
	Government grant due for the year 1869-70 received this year				
				486	5
	Government Contribution at 25 per Cent on the total amount to be raised and expended up to 31 st January 1871				
				1489	8
	Balance on hand from last year				
				451	9
	H. B. Total expenditure for the 11 Months Rs 13385-15-11				
	Balance of Police Salaries & of the same				
	deducted for Government grant	2957-12-2			
	Government grant on the above	Balance 10428 3 2			
		2604- "	9		
	Government grant received to 31 st Jan'y 71	1489-8-1			
	Government grant due to 31 st March 71	1117-8-8			
	Grand total Receipts			13562	5

By agreement
8th April 1871

P. J. Jaganath
Officiating Secy. President
M. C. C.

S. Montal
Jewelry Superintendent
M. C. C.

H. S. S. J. J.
Auditor

H. J. J.
Ag. President. Sub.

1477-14-4
15262-3 5

This is to certify that there remained in the Deputy Thasildar
Treasury at at this Station, the sum of Rupees (146-5-2) one hundred
and seventy six, Annas four, and pice two belonging to the Municipal
Commisssioner Bezanagum. upto 31st March 1891. J. Purnasabam

Deputy Thasildar
Bezanagum Treasury

Bezanagum }
5th April 1891 }

	Per Month	Total
10 Police		
For 1 Month of Police Superintendent Statement for 1891-92.	358 8 4	
Deduct 6 for Government Grant vide letter from Assistant General No 2221 dated 5 th July 1869		
Balance paid to Police		268 14 3

[illegible]

Wm. A. Quinn
106 May 1841

P Jaganath
Officiating Vice President
Municipal Commⁿ

Detail of Expenditures for new works and improvements carried out by the
Municipal Commissioners for the better of Birmingham during the month of April
1841 for the purposes specified in Section 25 of Act X. of 1845 Made in the General Assembly
having been audited and accounts forwarded

Description		Amount	Total
21	Repairing in Bungly Street, and Butchannah tank road 150 Yards in length Average breadth 6 Yards and 6 Inches of Gravel, the whole length and breadth done Departmentally.	44 12 8	
	Road being widened in Sundapettah main road 2 Yards in breadth 5 feet in depth 368 Yards in length and Gravel to the extent of 6 Inches done Departmentally	44 12 8	
	Road repairing in Mahayapettah 50 Yards in length Average breadth 6 Yards and 6 Inches of Gravel done departmentally	4	
	3 rd Advance Road repairing from Annasapooram Street to Kotaroh Street, and end of Gundy Rannah Lane Sundapettah (by Contract)	20	
Latrines			
	To Amount for Altering the door ways and screens from north to south side of Latrines at Butchannah tank rocks	3	
Pyalls			
	To Amount of compensation, paid for Altering and shifting a pyall in Allaha street, which was an obstruction and encroachment of a long standing	2	
Drains			
	Main drain in Mahayapettah being deeper 18 Inches in depth 213 Yards in length and breadth 6 Yards done departmentally. And the south latrine cut to fall up front of said ditch in Coo Street 130 Yards in length 1 1/2 Yards in breadth and 1 Yard in depth	82 9 4	204 9 8
Nature of Charge		For Month	Total
1	For 1000	10	
2	For 1000	30	
3	For 1000	48	
4	For 1000	194	
5	For 1000	54	
	Total		266

B.
Supplementary

25

Abstract of charges under all heads incurred by the Municipal Commissioners for the town of Vizianagaram during the month of April 1891 the former 11 months of 1890-91 having been audited and accounts forwarded.

[illegible]

Managarm
4th May 1841

P. Jagannath Reddy
 Officiating Vice President
 Municipal Comm.

J. M. Muntel
James Muntel
M. L. Cunningham

Supplementary

Receipts for the month of April 1871. The previous 11 months having been audited and accounts forwarded.

1 Solls	594	1	4
2 Tax on Carriages and Animals	662	"	"
3 Registration of Carts and other Vehicles without springs	196	"	"
4 Fines and other Miscellaneous charges			
Fines Municipal Servants No. 5--			
Fees on Registration boards 24-8--	24	13	"
Balance of Toll money for the month of March No 220--	220	"	"
Balance on Treasury on 1st March 1871 under Treasurer's Receipts - Cash attached to accounts forwarded and audited	817	1	4
Total Expenditure for the month of April 1871 No 981-13-3			
Balance of Police Salaries for April 1871 1/2 of			
the same deducted for Government Grant 268-14-3			
Balance 712-18-			
Government grant on the above 178-3-9			
	1699	14	4
Grand total Rupees	1876	3	16

By an account
4th May 1871

so paid for at J. Moutel
Officiating Vice President
Municipal Council
Superintendent
Municipal Council

Detail of Charges incurred by the Municipal Commissioners of the Town of Palconda for the Month of April 1871.

Particulars	Amount	Total
3 Conservancy		
1 Sargent	12	" "
4 Male Sweepers @ 2/8	10	" "
22 Female Sweepers @ 2/-	44	" "
3 Scavenger carts @ 6/-	18	" "
2 Native Doctors @ 7/8	15	" 99
6 Supervision and Management		
1 Secretary	50	
1 Overseer	30	" "
1 Road Gomastah	7	8
3 Peons @ 5/8	16	8 104
Miscellaneous Charges		
Postage & Receipt Stamps	13	4
Fee for Auditing Accts	50	" "
Travelling Batta to Secretary & Overseer to Bin-		
lipatam	35	" 98.7
4 Police Wages		96 10 10
	Total	398 2 4

Palconda

Municipal Office
11th May 1871

Nyayannaoharave
Vice President

The letter from the office
of the Municipal Commissioners
concerning the charges
incurred by the office
for the month of April
1871 is received.

Detail Accounts
of Receipts and
Disbursements of the
Municipal Commissioners
for the month of April
1871.

in Pal 1333/31

12.

Abstract of charges incurred by the Municipal Commissioners of Palconda for the Month of April 1871.

	Amount	Total
Conceivance	99 " "	
Supervision & Management	104 " "	
Miscellaneous Charges	98.76	
Wages to Police	96 10 10	398 2 4
Balance in hand		68 8 6
		466 10 10

Palconda
11th May 1871

Myaguniasaone
Vice President

Read the from the President
of the Commission being
of the Commission being
of the Commission being
of the Commission being
of the Commission being

Read a receipt of the
of the Commission being
of the Commission being
of the Commission being
of the Commission being

1st April 1871

v.

95

Statement of actual receipts of the
Municipality of Palconda for the Month
of April 1871.

Amount Total

By last Instalment of
Govt Contribution @ 25 p.c. — 466 10 10 466 10 10

Palconda
11th May
1871

Iyagunwatharong
Vice President

Palconda 11th May 1871.-

This is to Certify that a Balance
of Rupees 68-8-6 Sixty Eight Annas Eight
and pies six, belonging to the Municipa-
lity of Palconda was on hand on the
30th of April 1871.-

Myagunnasharone
Deputy Tahsildar

101

Statement showing the Collection of the Municipality
of Palconada for 1870-71.

Collection for 1890-91

Particulars	<i>Amount</i>	<i>Total</i>
Tax on Horses	894 4 "	
" " on Professions	1423	
" " on Tolls	3533 12 6 "	
" " on Animals	570 " "	
" " on Registration of Cattle	3570 " "	
Fines	1 14 "	
Sale of Trees	14 14 "	
Government Grant—	1334 7 10	7602 4 4 "
Last Years Balance		569 2 8 "
		8171 7 "
Past Year's Collections in Detail X:		
<i>\$100 =</i>		
Grants 1028-13-4		
License		
Dog Tax		
Horse & Cart Licenses \$87-5-6		
Last Years shown in This Yr.		
Last Years Balance		
<u>1716-2-10</u>		
Vouched -	9887	910

Examined.

S. J. Jones

My dear Sir

Add Receipts for the month of February 1900

4810

1334. 7. 10
 466. 10. 10
 457. 4. 6
 2232 ~~17~~ 2

Black
Eckard
Crown

Conner Books

Deputy Substantive Officer

Palazonova, 19th April

103 1871

I hereby certify that no cash belonging

to the Municipality was in the Treasury

On the 31st March 1871

My dear mother

Deputy Tahsildar

Рабасонна

the
 2
 2.

<u>Note.</u> Municipality ^{By Cash} paid in ¹⁸⁷⁰⁻⁷¹		5	105
		For 1870-71.....	1063: 7: 2
		By est ff.....	485: 4: 4
			<u>1546: 11: 6</u>
4. Belkonda.....	<u>*2610: 2: 8.</u>		
For the year 1869-70.....	1546: 1: 6	As per column 4.....	45: 11: 1: 4
do. -- 1870-71.....	<u>1063: 7: 2</u>	do - do b.....	<u>35: 9: 7</u>
	<u>*2610: 2: 8.</u>		<u>1546: 11: 6</u>

h
 in
 as

157
Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
Ag. President, ^{of the} Municipal Com-
missions in Vizagapatam
dated 20th June 1871, No. 222.
229 May 1871

Order thereon. Colacannud 19 Aug.
1871. No. 1277.

With the foregoing
letter the President of the
Municipal Commissions
in Vizagapatam submits
the reports and accounts of
the four municipalities in
that district for the year
1870-1.

LD

2. Vizagapatam. The
receipts in this munici-
-pality amounted, as
detailed

detailed in the margin,
to Rs 25,430-15-2. The
Commissioners did not
levy the house tax as
sanctioned by Govt because,
as stated in the report, it
was found unnecessary, as
it was originally proposed
as an alternative resource
in case the estimated
revenue from tolls should
not be realized. The Govt
do not consider this to be
at all a satisfactory reason.

The Commissioners were
also obliged to remit con-
siderable sums under
the head professional tax,
on account of the Cyclone.
The general result is that
the receipts are less than
the estimate by Rs 5,311.

3.

The

<u>Current</u>	
Tax on carts &c	5,765-7-9
Tolls	9,099-13-2
Tax on vehicles &c	2,233-8-0
Regn. of carts	136-0-0
License fees	67-0-0
Fines &c	69-2-8
	<u>17,370-15-7</u>
State Contribution	3,925-8-6
<u>Arrears</u>	
Tax on carts &c	20-12-0
Tax on vehicles &c	1-0-0
Fines	8-0-0
	<u>22-4-0</u>
Other receipts	204-3-5
Recoveries (Police)	16-7-6
Balance	<u>3,691-8-2</u>
	<u>25,430-15-2</u>

New Works	Rs 61-12-6
Repairs	3,116-1-3
Conservancy	8,357-7-2
Police	5,295-7-8
Establishment	3,998-11-11
	<u>20,829-8-6</u>
Purposes other than those spec'd in Sec. 25	818-8-10
Advances recoverable	753-6-1
	<u>22,401-7-5</u>
Balance carried forward	3,029-7-9
	<u>25,430-15-2</u>

Balance carried forward

3. The following items,
not clasped by the Commis-
sioners as Section 29 expendi-
ture in Statement B, must
be transferred to that head.

Census 158-14-10.
From books 5-1-0
163-15-10.

The repairs to the Police
Station should have been
entered under police; but
the rest of the expenditure
is correctly classified and
is exhibited in the marginal
abstract

4. The cost of the Police
was Rs 7,055-2-5, and the
share payable by the Com-
missioners was therefore
Rs 5,291-5-10. They paid Rs
6,044-11-11 or in excess Rs
753-6-1. If any sums were
paid in May 1871, on account
of

of

of the year under review,
the President will report
the fact, for the others as
well as for this munici-
pality, in view to orders
being passed as to the ad-
justment.

5. The State contribution
is to be calculated on the
expenditure, and, including
the whole cost of the police,
will be Rs 5,648-5-3. The
Commissioners received in
cash Rs 3,925-8-6, and have
been allowed above to set
off Police charges amount-
ing to Rs 1,463-12-7 - total
Rs 5,609-5-1. They have
therefore overdrawn Rs
40-15-¹⁰₈, and are entitled
to receive, as a net adjust-
ment, Rs 712-6-³₄, which
will now be paid to them
from

5
5648-5-3
3925-8-6
1463-12-7
5609-5-1
40-15-10
712-6-3

from provincial funds!

6. The Govt fully concurs
in the remark made by the
Vice President that the
unexpended balance is
larger than "the condition
of the municipality would
seem to call for, considering
that it might have been
advantageously employed
on the new works and repairs
which, as shown above, have
been allowed to fall far
below the standard estima-
ted for." The damage
done by the Cyclone, too,
called for expenditure
even beyond that estimated
for, and it is feared that
the proceedings of the
Commissioners in respect
of the improvement of the
town have been, during
the

the year under review,
somewhat apathetic.

The conservancy, however
appears to be well cared
for, and, notwithstanding
the cyclone, the health
of the town has been as
usual, good.

7. Vizianagaram. The
accounts of this muni-
-cipality have, by a mis-
-take, been audited for
11 months only, but the
unaudited
receipts and charges for
the month of April 1871
have been added. These
should be audited together
with the accounts of 1871-2.
The whole receipts as shown
in the margin amount to
Rs 14,231-3-11. The large
sum remitted on account
of the cyclone, accounts,
it

<u>Current</u>	
Rate on houses &c	554-11-7
Tax on carts &c	1,947-4-0
Tolls	6,157-1-4
Tax on vehicles &c	2,273-8-0
Regu. of carts	571-13-4
Fines &c	40-4-6
	11,544-10-9
Deduct refunds	1,000-0-0
	10,544-10-9
State Cont ⁿ	1,489-8-1
<u>Arrears</u>	
Tolls	542-1-4
St. Cont ⁿ	786-5-4
	1,328-6-8
Other receipts	163-14-10
<u>Recoveries</u>	
Police	237-6-4
Contracts	15-12-0
	253-2-4
Balance	451-9-3
	14,231-3-11

New Works	2,000-12-2
Repairs	2,781-1-4
Conservancy	3,082-0-0
Police	3,196-12-2
Establishment	2,246-5-2
	13,306-14-10
Advance recoverable	29-14-10
	13,336-13-8
Balance	894-6-3
	14,231-3-11

4252-5-7
1365-10-5
3196-12-2
3225-11-0
29-14-10

3514-14-3
1489-8-6
1065-9-5
29-14-10
2585-0-4
928-13-11

115 17
it is presumed, for the small
collections of house tax. The
fines on municipal servants
should have been shown as
~~used off~~ against establish-
-ment, not as a receipt.

8. The expenditure amounted
to Rs 13,336-13-8 leaving
a balance at the end of
the year, of Rs 894-6-3.
The items call for no par-
-ticular remark. The cost
of the Police was Rupees
4,262-5-7 and the share
payable directly by the
Commissioners was there-
-fore Rs 3,196-12-2. They
paid Rs 3,226-11-0, or, in
excess, Rs 29-14-10. The
State contribution at $\frac{1}{3}$
of the current receipts, ^{from taxes} is
Rs 3,514-14-3. The Commis-
-sioners received Rs 1,489-8-1
and

and have been allowed credit for Police to the extent of Rs 1065-9-5 - total Rs 2,555-1-6. They have therefore to receive ^{in all} Rs 3,000-10-4. The report states that the balance of the grant has been received. If any sum in excess of that now sanctioned has been paid, it must be refunded and credited to Provincial Services.

9. The report is meagre in the extreme.

10. Bimlipatam. The receipts of this Municipality are shown in the margin. They amount to Rs 11,845-10-4. The house tax is levied at the very low rate of 3 per cent.

The

Current

Rate on houses	Rs 914-7-5
Tax on carts	1,912-14-6
Tolls	5,728-5-4
Tax on vehicles	350-8-0
Regn. of carts	119-6-8
Fines	1-8-0
	<u>9,027-1-11</u>

State Contribution 2,131-14-1

Arrears

State Contribution	584-12-11
Other receipts	58-4-4
Balance	43-9-1
	<u>11,845-10-4</u>

New Works	3,463-14-7
Repairs	1,556-2-6
Conservancy	2,132-9-10
Police	2,075-6-4
Establishment	1,259-7-3
	<u>10,487-8-6</u>

Purposes other than those spec. in Sec 25- 540-6-6

	<u>11,027-15-0</u>
Balance carried forward	817-11-7
	<u>11,845-10-7</u>

The tolls yield nearly $\frac{2}{3}$ of the current revenue from taxes. Most of the details, both of receipts and expenditure, ought to have been shown in the tabular statements, which are intended for the purpose, ~~not in the report.~~

11. The expenditure amounted to Rs 11,027-15-0, leaving a balance of Rs 817-11-7.

The items do not call for particular remarks, and are correctly classified by the Commissioners except that relating to the repair of wells, which must be transferred to purposes other than those specified in Section 25.

12. The actual cost of the Police was Rs 3,150-4-9 against an estimate of Rs.

Rs 2,983-5-6. The increase is chiefly in the pay and allowance, and is owing to the promotion of the Inspector. The Commissioners paid Rs 2,075-6-4, adjusting against the estimated cost, the sums declared to be due to them for over payments in previous years, as shown in the margin. The shares payable by the Commissioners and by Govt are however Rs 2,362-11-7 and Rs 707-9-2. Rs 12-3-1 or, allowing for State Contributions, Rs 14-4, are still to be paid.

18. Adding one third of the sum actually paid for police (including ~~same~~ ^{above shown} to the expenditure under section 25, the State Contribution

Estimated cost Rs. 2,983-5-6
 Paid by Commrs - 2,075-6-4
 " by Govt. 745-13-0
 G.O. 17 July 1869 - 116-8-7
 " 23rd Sept. 1870 - 45-9-7
2,983-5-6

3150-4-9
 787-9-2
 2362-11-7
 2075-8-4
 116-8-7
 45-9-7
2237-8-6
 125-3-1
 31-4-9
 99-14-4

2287-8-6
 745-13-6
 10487-8-6
11333-6-0

Drawn - current - 2,131-14-1
 " arrears - 584-12-11
 Police charges set off - 707-9-2
3,504-4-2
 State Contribution - 2,808-5-6
 Balance - 695-78-8
2,808-5-6
 886-14-2
 217-6-0
 Add police (net) - 93-14-4
711-4-4

Contribution will be struck on the expenditure and will be Rs 2,808-5-6. The Commissioners have drawn in arrears Rs 584-12-11, but were entitled only to Rs 78-8-8 (not ^{Rs} 78-3-5, as stated by a clerical error in G.O. of the November 1870.) and current Rs 2,131-14-1. They have to pay to Govt in all Rs ~~725-12-7~~ ⁷¹¹⁻⁴⁻⁴. This sum should be at once credited to Provincial Services.

14. The general working of the Act is reported to have been satisfactory and the health of the population to have been excellent. The Government observe that the Municipal Vaccinator is paid very highly, viz: Rs 18 per mensem; he has been employed

employed for more than
9 months, yet he has vac-
-cinated only 96 cases, and
of these only 66 or a little
more than $\frac{2}{3}$ have been
successfully operated on.
This ratio of success is ex-
-tremely low. The additional
Report shows that the ex-
-penditure of the Municipal
-ity is not properly
vouched for. His sugges-
-tions should at once be
adopted by the Commis-
-sioners.

15. Paleonda. The state-
-ments submitted for
Paleonda show receipts amount-
-ing to Rs 10,354-4-8. The
statements are most con-
-fused, and the unwieldy
form in which they have
been prepared (Statement
it is about 4 feet long)

Current	
Rate on houses &c	894-4-0
Tax on carts &c	1,423-0-0
Tolls	3,533-12-6
Tax on vehicles &c	50-0-0
Regn. of carts	350-0-0
Fines	1-14-0
	<u>6,252-14-6</u>

State Contribution 2,252-7-2

Arrears

Tolls	100-0-0
State Contn	577-8-10
Other receipts	14-14-0
Balance brought forward	1,156-8-2
	<u>10,354-4-8</u>

has greatly increased the
labour of Government in
examining them. Notwith-
-standing the President's
assertion in para 12 of his
letter, the Govt find that
the accounts now submitted
agree with those of 1869-70
in showing the balance on
the 1st May 1870. to have
been Rs 1,156-8-2. That on
the 11th May, was, as stated,
Rs 569-2-8. As directed
in G.O. 14th September 1870,
N^o 1173, Rs 577-8-10, of the
sum drawn after the close
of 1869-70, are to be consid-
-ered as arrears, and the
remainder as current.

16. The Govt have assumed
that the sum of Rs 37
entered under Miscellaneous
as expended in the purchase
of

of land was on account of the for
of the new latrines. The
Charge is, under this im-
position, transferred to
New Works. Repairs to
tank steps, are not works
falling within the scope
of Section 25.

New Works — 4,240-4-0
Repairs — 615-8-9
Conservancy — 986-0-3
Police — 2,028-13
Establishment — 1,775-5
9,666-
Purposes &c. — 38-

Advance recoverable — 581-4-10
10,285-12-2
Balance — 68-8-6
10,354-4-8

1511 1-11
2705 2-5
616 4-7
2028-13-10
2610 2-8
581-0-10

6252-12-5
2084-4-10
2252-7-2
676-4-7
2928-11-9
844-6-10
581-4-10
263-2-1

17. In the above abstract
three-fourths of the whole
cost of the Police for the
two years has been entered,
and the overpayment, Rs
581-4-10, is now to be re-
-funded to the Commission-
ers. The State Contribution
is to be struck on the re-
-ceipts, and will be Rupees
2,084-4-10. The Commission-
ers drew in cash Rs 2,252-
7-2, and have been allowed
credit for police charges Rs
676-4-7 - total Rs 2,928-11-9.
They have therefore overdrawn

Rs.

Rs 844-6-11; and, setting
off the overpayment for
police, must pay to Govt.
Rs 263-2-1

18. The report of the Commissioners
does not fur-
-nish matter for any remarks
as to the general working of the
Act.

19. The Accountant General
is informed that the Govt
are about to provide a grant
under Provincial Services -
Miscellaneous - for the ad-
-justment of the balances of
State Contribution due to Mu-
-nicipalities for past years;

The Ag. President of the Municipal
Commissioners in Vizagapatam and is directed to cause all
- Ag. Acct General orders to be
- Director of Public Instruction sums paid to municipalities
- Insp. General of Police during the current year or to be recovered
- do - do - J. M. Dept. from them
- Sany. Commissioners account of overdrafts during
- Board of Revenue 1870-1, to be debited and cre-
- Public Works Dept. dited to that head.
- Pres. of the several Municipalities for improvement &c.

H.C.

Oct. of 1871 } **INDIAN.**

File

To

*Must. Commr.
Wagahatam*

Dated & Recd. } *1871*

No. 1277

Nos. 1271-1273

*Orders in the
of the Government of
the Municipality
of Wagahatam
for*