

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No. 1291

Press
Mis.

Dated

21-8-

1877

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
21st August 1871.*

No. 115. Read the following letter from the President of the Municipal Commission, Nellore, to the Chief Secretary to Government, Fort St. George, dated Nellore, 11th July 1871, No. 32 :—

I have the honour to forward statements of Receipts and Disbursements, together with Audit and Annual Reports of the Nellore Municipality, for the official year 1870-71.

2. The report herewith submitted was approved of by the Commissioners at a special meeting held on the 6th instant.

*Annual Report of the Proceedings of the Municipal Commissioners for the Town of Nellore
for the year ending 30th April 1871.*

The number of Commissioners appointed for the year was twelve, exclusive of ex-officio members. Twenty-six meetings were held, at which the average attendance was six.

2. On the 8th of June 1871, A. Narrain Row Puntaloo, the Treasury Deputy Collector, was appointed to audit the accounts for the past year, and his report, together with certificated statements of receipts and expenditure in the usual form, is herewith enclosed.

3. The Auditor, in the first place, points out that a sum of Rupees 262-15-9 has been brought to credit without cash being received within the year. As this step is not strictly correct, the Commissioners have deducted the sum from their accounts for the past year, and this item will appear in their accounts for the current year.

4. The Auditor, in the second place, notices the retention of certain sums by the Municipality, and recommends that a fixed floating balance may be allowed to remain in the hands of the Manager. The Commissioners find that it would be highly inconvenient for the Municipality to retain absolutely no funds whatever in their hands, and to have to look to the Treasury for every small sum that may be emergently required for advances or expenditure. The practice has obtained for several years, and it appears to be required to the interests of the Municipality. The Commissioners have, therefore, resolved that, instead of indefinite sums as hitherto, a fixed floating balance of Rupees 100 may be retained in the cash chest as recommended. They have no doubt that in other Municipalities some system similar to this must exist to provide for emergent occasions.

5. The other points noticed by the Auditor chiefly relate to the keeping of accounts and vouchers. The Commissioners are indebted to the Auditor for many valuable criticisms and suggestions, all of which they have resolved shall be strictly attended to in future. They fear that the previous audits of their accounts have been imperfect.

6. The balance in hand at the close of the last official year amounted to Rupees 401-6-10; the receipts from all sources during the year were Rupees 19,394-7-0; the expenditure under all heads Rupees 19,141-2-1, resulting in a balance, on the 30th April 1871; of Rupees 654-11-9 in favour of the Municipality. Out of the total amount expended, Rupees 13,479-5-11 were for purposes falling within the provisions of Section 25 of the Act.

7. WORKS—*Buildings*.—(1.) Under this head there was an expenditure of Rs. 1,215-4-9 on the construction of four public latrines. These buildings are each 40×21 feet, and are built of brick-in-chunam according to a standard plan.

Roads and Drains.—(2.) A sum of Rupees 2,589-13-8 was spent in constructing laterite drains to, and in improving five of, the principal streets in the town.

8. REPAIRS—*Buildings*.—(1.) The expenditure under this head only amounted to Rs. 269-3-7, of which Rupees 198-15-6 were spent in repairing twelve public latrines and 200 dust-boxes, and the remainder on the repairs of the Police Station-house and public wells.

Roads and Drains.—(2.) Nine roads and four streets in the town were repaired at a cost of Rupees 2,232-7-9.

9. *Expenditure on works other than those specified in Section 25*.—The chief item under this head was a sum of Rupees 374-10-0, being the cost of a bucket pump for the

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2st August 1871.*

Cutcherry Square reservoir, regarding which a full report was submitted last year. The putting up of the pump and completion of the project have been suspended for want of funds. A sum of Rupees 89-1-5 was spent in improving and repairing the Municipal slaughter-house.

10. *Police*.—The usual annual statement of receipts and expenditure furnished by the Superintendent of Police under Section 30 of the Act is submitted with this report. The amount paid by the Municipality during the year was Rupees 5,060-9-0.

11. *Conservancy*.—The Commissioners think that they may congratulate themselves on some improvement in the general appearance and cleanliness of the town consequent on the conservancy clauses of the Act having become better understood and having been more strictly enforced. The establishment maintained under this head was the same as in the preceding year.

12. *Health*.—The Commissioners remark that the health of the town during the year under review was, on the whole, good. The total number of deaths has been only 171 out of a population of about 23,000—of that number forty-two from fever, five from small-pox, thirty-two from cholera, and ninety-two from other causes.

The Moolapet and Renganayakoolapet festivals, at which there was, as usual, a large concourse of people, passed off without an outbreak of any disease. Special precautions for the conservancy of Moolapet and Renganayakoolapet were taken, and a small extra conservancy establishment was entertained during the festivals. A statement of vaccination is enclosed, from which it will be seen that out of 1,170 cases 1,117 were returned as successful.

13. The Commissioners are glad to state that they have experienced no opposition to their operations. The trifling amount received as fines and distraining fees shows to how small an extent they have been obliged to employ the penal provisions of the Act.

(Signed) S. T. MCCARTHY,
Officiating Vice-President.

From A. NARRAIN ROW, to the President of the Municipal Commission, Nellore, dated Nellore, 28th June 1871.

Having been appointed to audit the accounts of the Nellore Municipality for 1870-71, I have the honour to report that I have gone carefully through all the accounts, registers, and vouchers of the Municipal Office and completed my examination on the 27th instant.

2. The registers kept in the office are—

- A. House Register.
- B. Land Register.
- C. License for Vehicles and Animals.
- D. Cart Register.
- E. Miscellaneous License for Brick Kiln and Butchers' Shops.
- A Register of Sale of Tolls.
- A Book of Miscellaneous Advances.

3. The accounts kept are—

- 1. A Day Book in Telugu.
- 2. An abstract in English of Receipts and Disbursements.
- 3. Monthly Postings Sheets.
- 4. Annual Postings Sheets.
- 5. A file of Vouchers of all sorts.
- 6. Demand, Collection, and Balance Statements.
- 7. Progress Report of Public Works.

4. The opening balance of the Municipality was Rupees 401-6-10; the actual collections, exclusive of adjustments, amounted to Rupees 19,645-6-6, which made, with the balance, to Rupees 20,046-13-4; the disbursements amounted to Rupees 19,392-1-7, leaving a balance of Rupees 654-11-9. In the annual abstract of the Municipal accounts a sum of Rupees 262-15-9 was added on the credit side as a refund from the Police of an excess paid by

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2st August 1871.*

the Municipality in 1869-70 for Police charges, which raised the collections to Rupees 19,908-6-3 and the balance to Rupees 917-11-6; but no cash was received from the Police to support the credit. It appears that the money was received just on the 27th June 1871; I must, therefore, deduct the sum from the accounts both in the credit side and in the balance sheet. The enclosed statement is the monthly abstract of receipts and disbursements during the year.

5. It were possible to have avoided this confusion by deducting the overpaid sum of 1869-70 from the amounts of charges for 1870-71. Some correspondence had passed on this mode of adjustment between the Police and Municipality; but the communication from the Police Superintendent seems to have come in too late, or rather his earlier letters on the subject have been either not received, as alleged, or ignored.

6. It is decidedly against all principle of account to have swelled the credit in this way by assuming an anticipated refund. It is still, however, at the option of the Commissioners whether they would take credit in their books for April for the sum they have now received, which will confirm their annual account current as already drawn up.

7. The closing balance of the year was Rupees 917-11-6, including the sum referred to above, or Rupees 654-11-9 without it; and this was composed of a balance in the Huzur Treasury of Rupees 504-4-9 and Rupees 150-7-0 shown in the Municipal accounts as cash in their chest.

8. On inquiry it appeared that this alleged cash balance in the Municipal chest was a nominal one, the sum having been disbursed for various purposes as below, according to vouchers exhibited :—

Advances unadjusted on the 30th April 1871.

	RS.	A.	P.	
I. For putting up tube wells.....	10	0	0	A receipt by Nandigama Laxamaya, dated 29th August 1870, for Rupees 10 on account of having driven tube wells into the ground.
II. Advances for excavating gravel...	66	9	10	Two vouchers produced.
III. Census numbering advances.....	20	0	0	A receipt by Nandigama Laxamaya for 20 Rupees for completing Census numbering, dated 2nd May.
IV. Advances for digging rubbish pits and clearing prickly-pear	50	0	0	A receipt signed by Gandavaram Keshu.

Total... 146 9 10

9. The remaining Rupees 3-13-2 was in the Municipal chest and laid out subsequently, I believe, on the following items, as entered in the advance book :—

	RS.	A.	P.
Repairing a cart	3	2	0
Gum	0	1	0
Twine	0	5	0
Chalk	0	2	2
Stamp	0	3	0
Total...	3	13	2

10. I am inclined to believe that these advances were incurred under the authority of the Commissioners; but I cannot understand why they should not have been shown in the accounts as charges under advances recoverable instead of as cash in the Municipal chest. I am given to understand that they were not adjusted as the accounts to which they related were not closed, and that they would be included in the accounts for 1871-72.

11. Some of these items might have been adjusted long before or charged off in the accounts at once. I shall admit the amount as balance in the hands of the Commissioners.

12. I have understood the law as prescribing that all moneys received by the Municipality should be sent to the nearest Treasury, and all money required for disbursement should be drawn

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from the Treasury, the Treasury acting as the bank for the Municipality and keeping the accounts in gross, while the Municipality should keep accounts in detail. It has, however, been the practice here to keep back some money for emergent advances and expenditure. It seems to me to cause some confusion in the verifying of the balances between the Municipality and the Government Treasury.

13. The balances of both the accounts should always agree; but they are found to differ from two causes—first, the Municipality keeping back portions of collections without remitting them; and secondly, their not having had always timely communications from the Treasury Officer of the sums credited on account of Pound Fund and road cess collected in the taluq. The balances for the last three years are shown below:—

According to Treasury account.			Municipal account.		
RS.	A.	P.	RS.	A.	P.
On the 30th March 1869.....	593	3 8	593	3 8	
Do. „ April 1870.....	771	8 10	401	6 10	
Do. „ „ 1871.....	504	4 9	504	4 9	
Government Treasury ...			504	4 9	
Municipal chest...			150	7 0	
			654	11 9	

14. This shows that up to 1868-69 the balances perfectly agreed. In 1869-70 the difference arose from certain items credited in the Huzur Treasury not having been reported to the Municipality before the end of the year, while in 1870-71 the difference arose from the Municipal Office keeping back Rupees 150-7-0.

15. After some correspondence between the Municipality and the Collector of the district arrangements have been made, so that the Tahsildar should communicate to the Municipality on the last day of the month the sums credited in his accounts during the month, as it was found that the Huzur could not give the information before the Treasury account was drawn up, which would be necessary in the beginning of the next month. The other evil has now to be remedied. It may be done by allowing a floating advance of 100 Rupees for urgent advances, all other sums for expenditure being drawn by cheques on the Treasury as directed by the Legislature.

16. In regard to the way in which the accounts are kept, I am glad to observe that they show great method and care, and almost all the accounts of importance and postings have been prepared by the Manager himself.

17. The cost incurred for works is Rupees 6,559-5-9, including prickly-pear cutting and rubbish pits. The greater part of them were executed on contracts, and for such of them as have been done by Municipal agents the vouchers for cost are certain weekly and fortnightly registers furnished by one Maistry Papa Iyalu, who seems to be allowed a fee of 15 Rupees a month when works are in progress. I must observe that his registers are very badly prepared. In a few registers I noticed that where dots were first put in, figures were written over. In some, again, small amounts are put in, the highest being Rupees 2-13-0; in one instance, after the total was made without any explanation, but the sum was duly accounted for in the bills. In several the totals in the column of “Annas” chiefly were altered. In one instance (repairs for Podalakur Road) I found a difference of 1 Anna between the Maistry’s register and the bill prepared by the Manager, and that was owing to a wrong entry in the Maistry’s register, which was put right in the bill. I have found, almost by an accident, that Maistry Papa Iyalu was once detected in writing wrong registers at Pakala in regard to salt works and convicted.

18. In his registers, there were two columns “Labour” and “Material;” carting hire, for instance, was entered as charge under “Material,” but it was entered in the bill under “Labour.” The totals of the registers and the bills agreed.

19. I may state that the former Auditors never attempted to obtain any information from the Treasury, which, I think, was indispensable for successfully auditing the Municipal accounts and certifying to the correct balance.

20. As to the keeping of vouchers, I beg to state that the bill collectors should put in remittance lists each day for the collections they may make, and this would support the entries in

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21st August 1871.*

the day book. The vouchers should be bundled according to subjects. At present they are all promiscuously pasted up in one book, and not very methodically.

21. The English day book should be kept up for each day. As it is now it is an abstract of two or three days’ transactions at a time. A daily postings book should be opened, so that the transactions of each day may be posted at the end of the day.

22. Some of the adjustments made are not very clear, though correct. It would save much trouble in understanding the accounts if at the foot of the monthly accounts current the nature of the adjustment made is explained. In my abstract I have clearly shown the adjustments. Without an explanation regarding them the apparent difference between the totals of the monthly accounts current and the annual account current, and between the figures in these again and in the abstracts to be submitted to Government cannot be easily understood.

23. The house registers, where they are altered, have not been initialled by the Commissioners. Five houses entered in the book as liable to tax have been struck out as not existing, or on other grounds. Orders passed on petitions support the alteration.

24. Among the works carried out, a sum of Rupees 113-8-0 on Subadarpett Road repairs was incurred without an estimate being passed, the reason being that the work was of an emergent character.

25. In the list of outstanding bills two were erroneously entered. The payments for them were made within the year and credited in the cash book, but not marked off in the house register.

26. In the Demand, Collection, and Balance statements the demand is necessarily incorrect because it is entered according to the estimate. For items for which registers are kept their totals should form the demand, and in all other cases the actual collections should represent it, such as “Fines and Penalties,” “Road Cess” and “Pound Fund,” &c.

27. In all other respects the accounts seem to have been kept well.

No. 116. ORDER THEREON, 21st August 1871, No. 1291.

The Municipal Commissioners of Nellore received in the year 1870-71, to

Current—			RS.	A.	P.
Houses and Lands.....	6,435	6 9			
Tolls.....	5,213	4 5			
Taxes on Vehicles, &c.....	1,946	8 0			
Registration of Carts.....	821	4 0			
License Fees.....	130	0 0			
Fines, &c.....	353	6 9			
	14,959	13 11			
State contribution.....	2,582	2 10			
Arrears—			RS.	A.	P.
Houses and Lands.....	1	13 6			
Tax on Vehicles.....	1	0 0			
Registration of Carts.....	1	0 0			
Fines, &c.....	55	4 0			
State contribution.....	554	10 2			
	613	11 8			
Other receipts.....	1,238	10 7			
Balance brought forward.....	401	6 10			
Total.....	19,795	13 10			
New Works.....			RS.	A.	P.
Repairs.....	3,805	2 5			
Conservancy.....	2,518	1 9			
Police.....	4,669	10 9			
Establishment, &c.....	5,101	11 0			
	2,416	2 11			
	18,510	12 10			
Purposes other than those under Section 25.....	431	12 8			
Advances recoverable and unadjusted.....	298	15 7			
	19,291	9 1			
Balance.....	504	4 9			
Total.....	19,795	13 10			

which the above report relates, Rupees 19,795-13-10, of which Rs. 14,959-13-11 were from current taxes. In the marginal statement taxes only have been entered under the head “Arrears,” the miscellaneous items included by the Commissioners having been transferred to the head “Other receipts.” The small amount of arrears indicates regularity of collection.

2. The expenditure amounted to Rupees 19,291-9-1, leaving a balance at the end of the year of Rupees 504-4-9. The repair of wells is not a purpose within the scope of Section 25, and those of the Police station should be charged to “Police.” Besides the sum entered by the Commissioners as expended on such repairs there appear Rupees 53-3-9 as advance on the same account, which indicates that work is still in progress. This amount has probably been expended, though not accounted for, within the year, and if it be included under advances the Commissioners will

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21st August 1871.*

lose the State contribution thereon to which they are entitled. The Government have entered it under "Police." The Commissioners will be entitled to a refund in full of the balance of the cost of the work, if any, paid by them since the 1st May last. The President will report on the point.

3. The Auditor refers to a refund of Rupees 262-15-9 on account of overpayment for Police in 1869-70 which the Commissioners took credit for, though it was not paid till June 1871, and which he, therefore, struck out of the present statements. Explanation is required on

	RS.	A.	P.
Cost of Police, 1869-70.....	6,765	5	3
Paid by Government.....	1,691	5	4
Do. by Commissioners.....	5,073	15	11
Total...	6,765	5	3

this point, as, from the accounts of 1869-70, it does not appear that any overpayment had been made.

4. The cost of the Police for the year 1870-71 was Rupees 6,661-11-3, of which the Commissioners had to pay in cash Rupees 4,996-4-5. They paid Rupees 5,060-9-0, or in excess Rupees 64-4-7. Including the full cost of the Police, one-fourth of the expenditure under Section 25 is Rupees 5,044-0-11, and one-third of the independent current receipts from taxes Rupees 4,986-9-11; the latter is, therefore, the State contribution. The Commissioners drew in cash Rs. 2,582-2-10, and by set-off against Police cost Rupees 1,665-6-10—total Rupees 4,247-9-8. Rupees 738-15-3 or, with the Police refund, Rupees 803-3-10 are now due to them. If any sums were paid in May 1871 on account of Police for April, the President will report the fact in view to the necessary adjustment being made.

5. The Auditor, who has made a careful examination of the state of the office, brings to notice that, in consequence of sums being retained in the Municipal Office, the balances shown by the Municipal accounts are often discrepant with the Treasury accounts, and suggests that the Manager should be authorized to retain a floating balance of Rupees 100. The Government observe that this measure will not produce concordance, and that the retention of any portion of the receipts in the Municipal Office may lead to serious irregularity. The whole collections should be paid into the Treasury as received, and, if necessary, a permanent advance of Rupees 100, to be drawn on cheques as required and to be separately accounted for, should be allowed for office purposes. The other suggestions of the Auditor are good, and should be adopted by the Commissioners.

6. The report is satisfactory as regards the general working of the Act.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commission, Nellore.

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

Exd. A. S. Rodgers.

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13.2.1

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Annual Report of the Proceedings
of the Municipal Commission for the House
of Nellore for the year ending 30th April 1871.

The number of Commissioners appointed
for the year was 12, exclusive of Ex-Officio
members. 26 meetings were held at which
the average attendance was 12.

2 On the 8th of June 1871 A. Narayana
Row Pantolois, the Treasury & Collector was
appointed to audit the accounts for the
past year, and his report together with
Certificated Statements of Receipts and
expenditure in the usual form is herewith enclosed.

3 The Auditor in the first place points
out that a sum of Rs 262-15-9 has been brought
to credit without Cash being received within
the year. As this step is not strictly correct
the Commissioners have ordered the sum

Obt. of 1871 30th April 1871

PUBLIC.

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

Dated August, 21st.

Recd.

G. O., 21st August 1871, No. 1291.

AUGUST.
Nos. 115-116.

Passing orders on the statements of receipts and
expenditure and on the annual report of the Nel-
lore Municipality for 1870-71.

from their accounts for the past year, and
this item will appear in their accounts for the
Current year. 11/2

4 The Auditor in the second place
notifies the retention of certain funds by the
Municipality and recommends that a fixed
floating balance may be allowed to remain
in the hands of the Manager. The Commissioners
find that it would be highly inconvenient
for the Municipality to retain absolutely no funds
whatever in their hands, and to have to look to the
Treasury for every small sum that may be emer-
gently required for advances ^{or} expenditure. The
practice has obtained for several years of
it appears to be required to the interests of the
Municipality. The Commissioners have therefore
resolved, that instead of indefinite sums
as hitherto, a fixed floating balance of Rs 100
may be retained in the Cash Chest as recommended

May

3

They have no doubt that in other Municipalities some system similar to this must exist to provide for emergent occasions.

5 The other points noticed by the Auditor chiefly relate to the keeping of Accounts & Vouchers. The Commissioners are indebted to the Auditor for many valuable criticisms and suggestions all of which they have resolved, shall be strictly attended to in future. They fear that the previous audits of their Accounts have been imperfect.

6 The balance in hand at the close of the last Official Year amounted to Rs 401-6-10, the receipts from all sources during the year were Rs 19394-7-, the expenditure under all heads Rs 19141-2-1 resulting in a balance on the 30th April 1871 of Rs 54-11-9 in favor of the Municipality. Out of the total amount expended, Rs 13479-5-11 were for purposes falling within the provision &

4

of Section 25 of the Act.

7 Works, (1) Buildings— Under this head there was an expenditure of Rs 1215-4-9 ^{15 5/8} on the construction of 4 public latrines. These buildings are each 40 x 21 feet and are built of brick in Chumau according to a standard plan.

(2) Roads & Drains— A sum of Rs 2589-13-8 was spent in constructing laterite drains to & in improving 5 of the principal streets in the town.

8 Repairs (1) Buildings— The expenditure under this head only amounted to Rs 269-3-7, of which Rs 198-15-6 were spent in repairing 12 public latrines and 200 dust-boxes; & the remainder on the repairs of the Police Station House and public wells.

(2) Roads & Drains Nine roads and four streets in the town were repaired at a cost of Rs 2232-7-9.

9 Expenditure on works other than those specified in Section 25.— The chief items under this head,

3

was a sum of Rs 374-10-0, being the cost of a bucket pump for the Fishery Square Reservoir, regarding which, a full report was submitted^{17d} last year. The putting up of the pump and completion of the project have been suspended for want of funds. A sum of Rs 89-1-5 was spent in improving and repairing the Municipal Slaughter House.

10 Police — The usual Annual Statement of Receipts and Expenditure furnished by the Superintendent of Police under Sec 30 of the Act, is submitted with this report. The amount paid by the Municipality during the year was Rs 5060-9-0.

11 Consistency — The Commissioners think that they may congratulate themselves on some improvement in the general appearance and cleanliness of the Town, consequent on the

Conservancy clauses of the Act having become better understood and having been more strictly enforced. The establishment maintained under this head was the same as in ^{the} preceding year. 193

12 Health—The Commissioners remark that the health of the Town during the year under review was on the whole good. The total number of deaths has been only 171, out of a population of about 23,000, of that No. 42 from fever, 5 from small pox, and 32 from Cholera & 92 from other causes.

The Morlapet and Punganaya korlapet festivals, at which there was as usual a large concourse of people, passed off without an outbreak of any disease. Special precautions for the Conservancy of Morlapet and Punganaya korlapet were taken &

7
under a small extra Conservancy establishment
ment was entertained during the festive
A Statement of Vaccination is enclosed
from which it will be seen, that out of 1170
Cases, 1114 were returned as successful.

13 The Commissioners are glad to state
that they have experienced no opposition
to their operations. The trifling amount received
as fines and distraining fees, shows how
small an extent they have been obliged to
employ the penal provisions of the Act.

Wm. C. C. C.
Offy Vice President.

Nº 32

From

The President.

23/

Municipal Commission
Nellore

To

The Secretary to Government
Fort Saint George.

I have the honor to forward
Statement of Receipts and Disbursements,
together with Audit and Annual Reports
of the Nellore Municipality, for the
Official year 1870-71.

The report herewith submitted was
approved of by the Commissioners at a
special meeting held on the 6th Instant.
I have the honor to be
Sir,

Municipal Comrs
Office Nellore
11th July 1871

Your Most Obedient Servant
G. V. S. Srinivas
President.

Sub:
No. 321 Nellore
11.7.71

Copy

Mar 3

259

I
Work

11
Repaired

Journal of the University of
Kansas and its
-ments, with an account of
Annual Report of the
University for the
year 1890/91.

15.

III Conservancy

Description

Amount of expenditure Total

Establishment

Pay of 3 nuisance Inspectors	495 5 4
1 Vaccinator	144 . .
30 Scavengers	1795 10 .
17 Loties	1217 4 .
12 Drawers	718 . .
	4370 3 4

Charges

Repair of Night Soil & Sweepers Carts.	
necessaries for Latrines & rubbish pits &c.	281 . .
Vaccination Charges	187 5
	2997 5
	4669 10 9

Vide Statement (enclosed) submitted by
Police Superintendent of Police under Section 30 5060 9 .

V Establishment

Particulars

Salary
Per month less deductions Amount paid Total

Establishment

Manager	100 . .	1200 . .
Head Clerk	30 . .	226 . .
2nd Do	20 . .	240 . .
2 Bill Collectors	16 . .	188 8 .
Peon	5 . .	59 12 .
Distrainers	12 . .	144 . .
		2058 4 .

Charges

Books Stationery & printing	127 14 11
Office rent	180 . .
Audit of Accounts	50 . .
	357 14 11
	2416 2 11

Quadrant
Auditor

Quadrant
President

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

Description	Expenditure	
	Amount	Total
1. Works	3805 2 5	
2. Repairs	2588 5 10	
3. Conservancy	4669 10 9	
4. Police	5060 9	
5. Establishment	2416 2 11	18539 14 11
6. For Purposes other than those specified in Section 25		
Slaughter House improvements	71 12	
Do Do Repairs	17 5 5	
Hatchery Square Reservoir project	374 10	463 11 5
7. Advances Recoverable		
* Police Station improvements	53 3 9	
Law Charges	34 4	
Census Do	50	137 7 9
		19141 2 1
Balance in hand on 30 April 1871		654 11 9
		19795 13 10

Wm. Lamb
M. C.

5101-11-
5060-9-
461-2

Wm. Almond
President

6.
Receipts during the year ending 30th April 1871

31/4

Arrears

1 Rate on Houses Buildings and Lands	1 13 6
2 Tax on Vehicles and animals	1 . .
3 Registration of Carts	1 . .
4 Miscellaneous	
Pound Collections	267-6-
Fines and Penalties	55-4-
Road Cess	190-8-
5 State Contribution (adjustments)	554 10 2
	1091 9 8

Current

1 Rate on Houses and Buildings	5717 8 5
Deducto refunds	22 14 11
2 Rate on Lands	5694 9 6
3 Tax on Vehicles and animals	740 13 3
Deducto refunds	1954 . .
4 Registration of Carts	7 8 .
5 Tolls	1946.8 .
6 Miscellaneous	821.4 .
Licenses under Acts 108, 114, & 120	5218 4 5
Sale of trees and rubbish	180 . .
Fines and Penalties	401 6 9
Pound Collections	315 10 9
Road Cess	189 12 .
Distraint fees	162 . .
Petty Receipts	42 12 .
Slaughter House fees	18 14 .
Deducto charges	1310 7 6
State Contribution on Rs 13479-5-117 3 instalments	152 11 4
is Refused 3369-13-6 } received	143 15 6
	8 11 10
	2582 2 10

Balance on 30 April 1870 401 6 10

19795 13 10

Wm. A. ...
Secy

712.0.9
7.9.11.10
780 12.

Wm. A. ...
President

Revised

ANNUAL STATEMENT OF THE ACTUAL RECEIPTS AND CHARGES

COUNT OF THE MUNICIPAL POLICE, OF THE

Nellore

TOWN FOR

ENDING 30th APRIL 1871

35A

Date of payment.	Payments made by the Municipality into the Treasury on account of Police as per Receipts of the Treasury Officer.	Amount.	Actual Expenditure incurred on account of the Municipal Police.	Amount.	Total.
May 1870	3 For the month of May 1870	421 11 5	Pay and Allowances for May 1870	446 4 8	
June	2 " do June	421 11 5	" do June	478 8	
July	8 " do July	421 11 5	" do July	481 9 9	
August	4 " do August	421 11 5	" do August	481	
September	7 " do September	421 11 5	" do September	486 8	
October	6 " do October	421 11 5	" do October	483 5 5	
November	4 " do November	421 11 5	" do November	478 8	
December	3 " do December	421 11 5	" do December	484 14 8	
January 1871	7 " do January 1871	421 11 5	" do January 1871	486 8	
February	6 " do February	421 11 5	" do February	479 9 2	
March	3 " do March	421 11 5	" do March	486 8	
April	4 " do April	421 11 5	" do April	483 2 8	
					5756 6 4
			Clothing and Accoutrements for Hd. C.	40 3 6	
			Do do for Dy. C.	37 2	
			Do do " C.	540 2 4	
					617 7 10
			Contingencies		287 13 1
			Total...		6667 11 3
			Deduct one-fourth payable by Government...		1665 6 10
			Total...		
			Total Net charge payable by the Municipality...		4996 4 5
	Total amount paid by the Municipality into the Treasury...				

	Sanctioned strength.	Actual strength employed.
Inspectors	1	12
European Head Constables	3	36
Native do. do.	3	32
Deputy do. do.	44	526
Constables		
Total	51	606

OFFICE OF THE SUPERINTENDENT
OF POLICE, Nellore DISTRICT.

13 May 1871

H. Healy Captain
Superintendent of Pol. Co.

Abstract of monthly Collections & charges in the Municipality of Tallon during 1870/71.

	Collection according to day book & monthly accounts Current			Disbursements according to day book & monthly accounts Current			Balance as last		
Balance brought forward	401	6	10						
May	2172	6	1	1026	1	5	1547	11	6
June	1428	6	11	1542	10	2	1483	8	3
July	1779	1	-	1874	9	6	1237	15	9
August	3042	3	1	1072	6	3	3307	12	7
September	2103	4	6	2495	14	7	2915	2	6
October	1789	6	-	2351	3	-	2353	5	6
November	3253	6	11	2011	8	7	3595	3	10
December	579	14	8	1368	7	10	2806	10	8
January	1111	4	8	1089	3	5	2828	11	11
February	873	1	1	970	11	1	2731	1	11
March	1456	2	11	2310	11	8	1876	9	2
April	1634	12	5	2593	10	1	917	11	6
Total according to the monthly Account Current	21,223	6	3	20707	1	7			
Adm. adjusted by eliminating from both sides, such as advances made & recovered	1815	-	-	1815	-	-			
Amount of total shown in the annual Account Current	19,908	6	3	19,892	1	7			
Deduct same adjusted on both sides of the Annual Account Current	250	15	6	250	15	6			
Primary Sum shown in the Abstract of Receipts & Expenditure submitted to Govt.	19,657	6	9	19,141	2	1			
Total, including Balance	20,057	15	7	19,141	2	1	917	11	6
Deduct the number amount, but not received	264	10	7						
Actual Cash Balance	19,793	5	0						

31/

A. The adjustments are made from the following items by omitting them from both sides.

(1) Advances made to a contractor.

September 800

November 500

1300

This was recovered from sanctioned payment for work in March & April.

700/10

II. A sum of Rs. 15 was paid in November by Superintending Engineer for felling in quarry. This sum had been by that time paid from the Municipal Fund as an advance.

B. House Rent 6000

Refund 4000

Stationery 143-15-6

150-75-6

28th June 1871

Mellor

Pub. Sept 15
No. 2725 Aug 17/71
In MS. No. 115.

Arch. Manus.

~~MS.~~

Abstract of MS.
V. de la Courte.

Volume Manuscript
for 1871/72

In Manuscript letter
of 28th June 1871

419

Municipal Commission Kellogg

Statement showing the number Vaccinated and of successful and unsuccessful Cases during the year 1870-71 within the Municipality of Kellogg

Station	Name of Vaccinator	Months in which vaccination was Carried on	Total number of persons vaccinated	Successful	Results			Total	Remarks
					Unsuccessful	Quadruple Cases	No marks left or seen		
Kellogg Town	Charles Hammond	May 1870	76	73	3	.	.	76	
		June	81	76	5	.	.	81	
		July	89	83	6	.	.	89	
		August	78	71	7	.	.	78	
		September	71	69	2	.	.	71	
		October	80	76	4	.	.	80	
		November	73	67	6	.	.	73	
		December	85	77	8	.	.	85	
		January 1871	69	65	4	.	.	69	
		February	70	67	3	.	.	70	
		March	326	322	4	.	.	326	
		April	72	71	1	.	.	72	
				1170	1117	53	.	.	1170

Kellogg
Municipal Comm. Office
30 June 1871

[Signature]
Offy Vice President

Public Department. *W. 3. 1*

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from
the President Municipal
Commission, Nellore, dated
11th July 1871, N^o 32.

Order thereon. Got approved. 21st Aug.
1871. No 1291V

Current

J. D. S.
Houses & lands — 6,435-6-9
Tolls — 5,218-4-5
Taxes on vehicles &c — 1,946-8-0
Registration of carts — 821-4-0
License fees — 180-0-0
Fines &c — 358-6-9
14,959-13-11
State contribution 2,582-2-10

Arrears

Houses & lands 1-13-6
Tax on vehicles 1-0-0
Regs. of carts 1-0-0
Fines &c 55-4-0
State Con. bu — 554-10-2
613-11-8

Other receipts — 1,238-10-7
Balance brought forward — 401-6-10
19,795-13-10

The Municipal Com-
missioners of Nellore re-
ceived in the year 1870-1
to which the above report
relates, Rs 19,795-13-10, of
which Rs 14,959-13-11 were
from current taxes. In the
marginal statement, taxes
only have been entered un-
der the head arrears, the
miscellaneous items in-
cluded by the Commission-
ers

Subd. No. 1099

Commissioners having been transferred to the head "Other receipts". The small amount of arrears indicates regularity of collection.

2. The expenditure amounted to Rs 19,291-2-1 leaving a balance at the end of the year of Rs 504-4-9.

The repairs of wells is not a purpose within the scope of section 25; and those at the police stations should be charged to Police. Besides the sum entered by the Commissioners as expended on such repairs there appear Rs 53-3-9 as advance on the same account, which indicates that work is still in progress. This amount has probably been expended, though

New Works	3,805-2-5
Repairs	2,518-1-9
Conservancy	4,669-10-9
Police	5,101-11-0
Establishment	2,416-2-11
	18,510-12-10
Purposes other than those under sec. 25	481-12-8
Advances recoverable and unadjusted	298-15-7
	19,291-9-1
Balance	504-4-9
	19,795-13-10

though not accounted for, within the year, and if it be included under advances the Commissioners will lose the State Contribution thereon to which they are entitled. The Govt have entered it under police. The Commissioners will be entitled to a refund in full of the balance of the cost of the work, if any, paid by them since the 1st May last. The Resident will report on the point.

3. The auditor refers to a refund of Rs 262-15-9 on account of overpayment for Police in 1869-70 which the Commissioners took credit for, though it was not

not paid till June 1871,
and which he therefore
struck out of the present
statements. Explanation
is required on this point,
as, from the accounts of
1869-70, it does not appear
that any overpayment
had been made.

Cost of police 1869-70 -	<u>6,765-5-3</u>
Paid by Govt. -	1,691-5-4
Paid by Commrs. -	<u>5,073-15-11</u>
	<u>6,765-5-3</u>

4. The cost of the police
for the year 1870-1, was
Rs. 6,661-11-3, of which
the Commissioners had
to pay in cash Rs. 4,996-4-5.
They paid Rs. 5,060-9-0,
or in excess Rs. 64-4-7.
Including the full cost
of the police one fourth
under section 25.
of the expenditure is
Rs. 5,044-0-11, and one
third of the independent
current receipts from taxes
Rs. 4,986-9-11, and the
latter

latter is therefore the
State Contribution. The
Commissioners drew in
cash Rs. 2,582-2-10, and
by set off against police
cost, Rs. 2,665-6-10 -
total Rs. 4,247-9-8. Rs.
5,438-15-3 or, with the
Police refund, Rs. 803-3-10
are now due to them. If
any sums were paid in the
1871 on account of Police
for April, the President
will report the fact in
view to the necessary ad-
justment being made.

5. The auditor, who has
made a careful examina-
tion of the state of the
office, brings to notice
that in consequence of
sums being retained in the
municipal office, the balances
shown

shown by the municipal accounts are often discre-
-pant with the treasury accounts, and suggests that the manager should be authorized to retain a floating balance of Rs 100. The Govt observe that this measure will not produce concordance, and that the retention of any portion of the receipts in the municipal office may lead to serious irregularity. The whole collections should be paid into the treasury as received, and, if necessary, a permanent advance of Rs 100 to be drawn on cheques as required and to be separately

separately accounted for, should be allowed for office purposes. The other suggestions of the Auditor are good and should be adopted by the Commissioners.

O. The report is satisfactory as regards the general working of the Act.

M.C.

1/1/20

S.

The Presd. Muni Commission
Nellore

2- Div. of Public Instruction

2- Insp. Genl. of Police

2- do do S. M. Dept.

2- Sanitary Commissioner

2- Bd. of Revenue.

2- P. W. Department

2- Presd. of several Muni-

- cipalities for information. D.P. 79

Report of the Board of 1871

To the President of the Board of
Education

of the
Commonwealth of Massachusetts

Dated Aug. 21, 1871, No. 1291.
Recd.

Nos. 115, 116.

Respectfully orders on the Statutes
of the Board of Education
and on the Annual Report
of the Nelson House
for 1870-71.

2/19/8.