

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1552	Press Mis.
Dated	13-10-	1871.

Not to be folded or roughly handled

16
From

The Auditor of the
Municipal Accounts
for 1870/71

The President of the
Municipal Commission
Bangalore

Sir

With six

enclosures

Having completed the examination of the accounts of the Bangalore Municipality for the past official year I have the honor to submit herewith a Balance Sheet together with a statement showing the Income and expenditure of the Municipality for the year.

The nature of the audit the accounts have undergone requires some explanation on my part and I have much pleasure in detailing the same for your information, at the same time offering such remarks or suggestions themselves during the course of audit and which appear to deserve some attention.

I examined the Cash Book thoroughly - vouchers being produced for each item of expenditure as well as for all debit entries - and found everything in order. I notice however

that money paid into the Treasury
to credit of Local Funds and which
do not pass through the Vice President's
hands are not brought into the Cash
Book. It would be as well if this
were done for the future, showing the
amounts paid in as debits under
their respective heads of account and
credits as payments into Treasury,
this plan would render the Cash Book
more complete. - Very many of the
coupons in support of expenditures
that were shown me were I noticed
signed by the Treasurer of the Municipality
as the receiving party. I suppose the
money must have only passed through
his hands to others and cannot but
think the practice very irregular.
Receipts ought invariably to bear
the signature of the parties to whom
the money is due, and I would strongly
recommend that the very objectionable
custom of paying money due to others
to a paid official and accepting his
acknowledgment be discontinued.

I have traced the transactions
recorded in the Cash Book into the
Journal and the postings thence into
the Ledger, and am glad to be able
to say that I found all the entries
correct and the books and accounts
kept in a business like manner. A
few changes in the heads of account
are perhaps necessary, but as Governments
do not I think attach importance
to such matters I shall refrain from
entering on them.

From the balances in the Ledger
is compiled the balance sheet accom-
panying this document is a correct
account of the balances on the 30th
April 1871 and represents the net
receipts and expenditures of the
Municipality for the year.

The Statement of Receipts
and Disbursements shows the trans-
actions of the Municipality as
recorded in its Journal & Cash Book.

The Abstract of Accounts shows
the Contractors Deposit Account,
Tanyons Inc^l Com^{rs} A/c (closed) and
a statement of outstandings due for
the year under audit but which are
realizable hereafter.

Having thus far checked
all the Accounts for the year I pro-
ceeded to compare the income under
each head with the Registers and
Cheque Books of each.

Separate Registers are kept up
for the tax on Houses and Proportions,
printed cheque books numbered con-
secutively show the licenses issued in
the year for the several headings and
Licenses, Fees, - and Miscellaneous receipts
are noted in a rough Receipt Book and
initialled by one of the Commissioners.

The Registers show the amount
due for the year, and this sum ought
to be the amount collected plus out-
standings (if any). But as regards
both Registers I must say that I found
those shown to me quite unreliable.

I failed after repeated attempts to obtain any agreement between the amount of Profesion tax actually collected and that shown in the Register. The Register is inserted out by myself and afterwards checked by one of the Writers in the Municipal Office gives the following for each half year:

Class I - $3 \times 25 = 75$	$3 \times 25 = 75$
II - $180 \times 6 = 1080$	$181 \times 6 = 1086$
IV - $461 \times 3 = 1383$	$457 \times 3 = 1371$
V - $1549 \times 1 = 1549$	$1569 \times 1 = 1569$
	6049.8
	5976

Total 12025.8

The gross amount collected is 12025.8 deducting 775.8 which were outstandings of the previous year and adding 200.8 as not uncollected leaves 11949.8. The total being less by Rs 77.8 than what is shown as due by the Register. In reality the present mode of writing up this Register is defective as I shall show. The entries are all in this form:

1350 - Rainaswari Naidoo - Class II and it can be seen at a glance how open to alterations such an entry is. - An additional stroke in a Rs id Class III and there is nothing to prevent tax on Class II being collected and only tax on Class III being recorded. Indeed I have only to point to pages 21, 26, 28, 36 & 41 where the original figures in the entries I allude to were IV but the I has been erased and V remains - to prove that these alterations do take place, but that they were bona fide. I have no doubt as to the bona fide nature of the objectionable nature

of an erasure in any account - in addition to having the classes written in numerals they ought to be written in letters, so that no alteration could take place without the knowledge and approval of the Vice-President. This reducing the chances of fraud to a minimum. I would also recommend that a cheque book be kept for the head of a house, the bills with their counterparts being numbered and connected for every bill issued a trustworthy record would exist in the office, and the total of the cheque book would be the total of the Register.

Register of House tax - the accounts are correct but no total is given, so that the Register cannot be compared with the amount actually under this head. I did attempt a summation of the assessments but there was such an amount of calculation that a correct result could not have been arrived at hurriedly as this had to be done, and as I anticipated, the sum did not agree with the amount of House tax collected, being in fact less. This Book is incomplete while in course of preparation the totals ought to be carefully worked out and written up any deductions during the year being deducted in the proper way. For this head of income also as well as for the former I would suggest the use of a cheque book, indeed if for every head cheque books were used, the

plan would guarantee the utmost possible correctness and would keep the immense amount of labour involved in keeping up a number of rough bill books and Memorandums. The cheque books might be numbered for convenience in use - thus:

- No 1 - Cheque book for tax on Houses
- 2 - " " " " on Proportions
- 3 - " " " " licenses
- 4 - " " " " Miscellaneous Receipts

Each item of income would be included in one or other of these books and the accounts would be as compact as could be desired.

The amounts realized under License Fees and Miscellaneous Receipts agreed with the amounts shown in the Cheque & Receipt Books respectively.

Some slight difference exists between my statements and those sent in by the Municipality, the difference is caused this the two sets being worked out differently, the figures however always work to the same result as is shown in the reconciliations Statement attached.

I shall mention one point of difference. Both the amount of fines reported from Establishments I have included under Fines among the Receipts, including the full expenditures, whereas the Municipal Statements deduct these fines and credit the difference only. I have accordingly shown these amounts in which one differs as contra entries in my Statements.

77
The amount of Rs 24.8 was ~~actually~~ recovered under the following heads:
Sonservancy " I was not aware
Establishment - 8.14 of this however until
Miscell. Works - 3.4 I had completed my
Roads - 1.6 accounts and no
information on the subject is to be found in any of the books beyond the amount being shown as a receipt under the head of Fines.

Lastly I must state that although the totals agree, I cannot reconcile the amounts shown under the heads Roads, Licenses, Misc. Works, Cinema and Establishment in Form A with those shown under the same heads in my Statements. The reason of this is that transfers have been made between these heads, at least as I am informed by the Head Works, who he has failed to enter in the books. The two sets of accounts therefore ~~disagree~~ ^{disagree} and I was of course unable to take other than the figures shown in the books as my guide in preparing the Statements.

In conclusion I would state that the accounts not being ready I was unable to commence the audit before the 16th instant. I have endeavoured to make the audit as thorough and searching as possible, the actual time occupied in it was about 42 hours, equal to ^{six} working days of seven hours each.

I have the honour
to be,
Yours Most Obediently
M. J. Johnson
26th May 1897

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W. K. K. K.

in a letter

from

The Hon. Secy.

Municipal Commission

Memphis

To the Hon. Secy.

Memphis

First State, Pa.

Dec 28. 2

Received 3

Sept 1871

Reces

First State, Pa.

Dec 20 1871

Dec 13 1871

Dec 13 1871

No. 228

President's Office
Tallam, Tanjore Taluk.
26th September 1871.

From,

W. M. Cadell Esq
President of the Municipal
Commission, Negapatam.

To,

The Honorable P. S. M. Esq
Chief Secretary to Govern-
ment, Calcutta.

Sir,

I have the honor to report
on the working of the Town's Improvement
Act of 1865 in the Municipal Town of
Negapatam, during the year ending 30th
April 1871. The prescribed statements
of receipts and expenditure, as also the
Bill furnished by the Superintendent
of Police and the Auditor's report are
herewith enclosed.

2. The accounts of the Municipality
for the year under report were audited
by Mr. Johnson of the D. P. W. (Accounts
Department) and have been reported by
him to be generally correct and ready

Rept-

Kept. The suggestions made by that Gentleman as to the manner in which the accounts are to be kept in order to keep an effective check on fraudulent practices will be duly attended to. I should however mention that the discrepancy pointed out by him as existing between the actual collections of the Professional Tax and the assessment Register appears to have arisen from a mistake made by him in reckoning up the number of assessments and does therefore not exist in reality.

3. The receipts during the year amounted to Rupees 54,675. 7. 10 including a balance of Rupees 806. 6. 4 brought forward from last year's account being Rupees 2025. 7. 10 of the estimate, and Rupees 2010. 5. 3 in excess of the preceding year's receipts. The expenditure amounted

to Rupees 54,565. 6. 6 thus leaving the small balance of Rupees 110. 1. 4 available for expenditure during the current year.

4. Receipts. Statement C shows in detail the items of receipts.

5. Rate on Houses and Buildings.

The rate on houses and buildings yielded a total of Rupees 946. 2. 9 against an estimate of Rupees 8,000, of this amount Rupees 208. 8. 8 appertained to the year 1891-92 and Rupees 537. 10. 1 the accretions of the year, the total assessment during the year was Rupees 801. 2. 2, and deducting from this 537. 10. 1 the sum assessed, and Rupees 8. 13. 3 the amount refunded on appeal, there remains a small balance of Rupees 34. 10. 10 to be collected as arrears during the current year.

great.

6. Tax on Trades, Professions &c.

The gross income derived from the Professional Tax was Rupees 12,414. 14. 4. against an estimate of Rupees 12,000. Of this amount;

Rupees 11,647. 8. 0 were the collections of the year under report and Rupees 767. 6. 0 were arrears collections.

The gross demand on account of this tax amounted to Rupees 12,829. 8. 0. (Deducting from this Rupees 11,647. 8. 0 collected and Rupees 877. 8. 0 struck off as irrecoverable), we also Rupees 100 refunded on appeal, there remains a sum of Rupees 204. 8. 0 to be collected and brought to account in the current year.

7. Tolls. The tolls were farmed out for 11 months for Rupees 8,250 at the

2.

13.
the rate of Rupees 750 per mensem although in the previous year the ~~farm realized no less than~~ Rupees 970. I have not been able to ascertain the cause of this falling off but in the present year the same has been let at a greatly increased rate. The instalment due by the Contractor on account of tolls for the month of April 1871, has been collected and brought to account in the current year.

8. Tax on Carriages and Animals. The tax on Carriages and animals yielded Rupees 1619. 4. 0 being Rupees 436 more than in the preceding year, and Rupees 280. 12. 0 below the estimate.

9. Licence Fees. Fees levied on licences for pandals, slaughter houses, cart stands &c. amounted to

6 Rupees 1841. 8-0 being Rupees 58. 8-0 less than the estimate.

10. Miscellaneous Receipts. The miscellaneous receipts amounted to Rupees 3434. 12-0. This head is composed of various items, the more considerable among them being magisterial fines and warrant fees which amounted to Rupees 2084. 12-0 and surplus pound collections Rupees 1011-0-0.

11. Maintenance Allowance for Imperial Roads. Rupees 4990-0-0 were paid by Government as grant for the maintenance of Imperial roads lying within municipal limits.

12. Government Contribution. A sum of Rupees 5926. 12. 9 was paid by Government on account of State Contribution for the year under report.

13. Apportionment of Government Contribution and Police Refunds. 15x

Rupees 2088. 12-0 were also paid by Government in adjustment of the contribution due for previous years and of the overpayments made by the municipality on account of Police in the year 1869. 70 under G. O. dated 15th December 1870 & 1871.

14. Expenditure. Statement A contains full details regarding the items of expenditure.

15. New Works. Under this head a road was newly formed at Nagar at a cost of Rupees 4099-0-0. Rupees 2083 were paid as compensation for houses removed in widening the main bazaar street at Nagar an improvement which had for some time been loudly called for but which was not entered

in the Budget Estimate. It is
true was built at Nagai for
Rupees 1020. Another latrine for
females was constructed at Veli
palayam which being a thickly
populated quarter of the town
was in urgent need of one; its
cost was Rupees 455. 10. 0.

16. Repairs. Under the head of
repairs ~~several~~ roads were repair-
ed at a total cost of Rupees
8901-10-0 being Rupees 1098-6-0
less than the Estimate. Repairing
ack pits cost Rupees 100-0-0.

17. Conveyance. Under the head
of Conveyance the hire of bullocks
for the removal of rubbish from
the town at the rate of Rupees
445 per month deducting therefrom
the fines imposed on the contractor
amounted to Rupees 5270, or
Rupees

178.
Rupees 70 less than the Estimate.
Hire of bullocks with drivers for
the night soil carts amounted to
Rupees 1716-12-0 and the pay of
scavengers to Rupees 2494-10-0. 6
new carts were constructed for
sanitary purposes at a cost of
Rupees 506-12-6. Rupees 45-7-6
were spent on the repairs of carts
and other sundry expenses. The
Government in their order dated
1st July 1905 requested the Com-
missioners to take steps for cleaning
all the tanks in the town which
were very dirty and polluted
and when it was represented to
them that the tanks mostly
belonged to private individuals
or Pajasa Authorities and that
it would be an ~~unwise~~ measure
to compel the owners to
clean

clean them at their own expense
or hand them over to the muni-
cipality it was suggested that
a steam pump might be got
out from England at a cost of
Rupees 5000 and the Commissioners
might clean their own tanks by
means of it and let it out for
hire to the owners of such private
tanks as needed cleaning, and
Government in their Order dated
7 October 1870 No 1244 sanctioned
the proposal. Rupees 3000 were
accordingly permitted in part pay-
ment of the purchase money
and since the close of the year
the steam pump has arrived
and has been set up. As the
steam pump has been sent for

17.
for from England for sanitary
purposes and there alone the
Commissioners consider them-
selves justified in entering this
item of expenditure under the head
of Conservancy. An additional
number of scavengers were hired
during festivals for Rupees 24.10.8
and baskets and other utensils
for scavenging work cost Rupees
62.12.0. Measuring tapes and
drawing paper were purchased
for Rupees 47.1.0 for conservancy
purposes and two buckets for
urinals cost Rupees 22.12.0.
Rupees 100 were expended in char-
ing Meerapatti tanks and the
pay of a watchman for guarding
the tanks from cattle and
other animals. Rupees 100 were
also expended on the tanks and
at

at a cost of Rupees 570. 15-0 and
prikly fever was removed at a
cost of Rupees 225. 2-0. The pay
of the Conservancy Establishment
amounted to Rupees 2217. 11. 11. The
Conservancy Establishment consist-
ed of 3 overseers one on a salary
of Rupees 75 per mensem and the
other two on a salary of Rupees 50
each to superintend the Conservancy
arrangements at Nagre and
Khopatam respectively, 9 Peons
one Naiety and one Chikopidai.
The expenses on account of vacci-
nation amounted to Rupees 128. 13. 4
or Rupees 38. 12. 4 in excess of the
estimate. One vaccinator only
is employed by the Municipality
and he is remunerated on the
"result system" at the rate of 10
annas for each successful case.
This

21
This system which was adopted
~~on the recommendation~~ of the
Sanitary Commissioner during
his tour of inspection last year,
has worked very satisfactorily.
The number of persons vaccinated
during the year was 708 and in
629 cases the vaccination proved
successful. The lists of persons
vaccinated are checked by per-
sonal examinations by the Sec-
etary and Commissioners. A small
percentage of the vaccinated
at their houses. The amount
of expenditure for Conservancy was
therefore Rupees 17,429. 10.
18 Police Rupees 1770. 13-0
were paid by the Commissioners
on account of the pay and allow-
ances of the Municipal Police and
Rupees 2. 2-0 as ground rent
for

for Police lines.

19. Supervision and Management Establishment. The establishment for supervision and management cost Rupees 3237-1-0 and the miscellaneous charges amounted to Rupees 549-2-4. These items, however, call for no particular remark.

20. Purposes other than those specified in Section 25. The charges incurred for the conveyance and landing of iron lamp posts ordered out from England cost Rupees 2804 and the charges for lighting &c. together pay of lamp lighters and Boys Rupees 3203-10-2. The lamps being 202 in number are lighted during dark nights and give a brilliant and satisfactory light; they are much appreciated by the towns people.

22
Rupees 1160-11-0 were expended on the survey of the town though not entered in the budget of the present but preceding year, and a prismatic Compass and chain were purchased for Rupees 56-2-0. A sum of Rupees 254-6-0 was expended in killing dogs and snakes and catching monkeys and Rupees 5-8-0 were paid as subscription to the Fort St George Hospital for the committee with water supply cost the small sum of Rupees 202-11-9. In their Order dated 19 October 1890 the Government made over to the Municipality on certain conditions the building on which the flag staff stands at Negapatnam in order to it being utilized by the Commissioners as a promenade for

for evening diversion. Rupees
76. 12. 0 were expended in making
improvements to this platform
and it is resorted to in the even-
ings as a place of recreation
by both classes of the Community
more especially the European.

The total cost on account of works
not specified in section 25
amounted to Rupees 8019. 0. 0.

~~Receipts~~ Receipts ~~and disbursements~~
shows the particulars of deposits.
The balance which remained in
hand on the 30th April 1870, was
Rupees 2400. 0. 0 and the re-
ceipts during the year amounted
to Rupees 2498. Deducting from these
sums Rupees 1000, the amount
refunded during the year there
remained Rupees 1898 to be
carried forward to the account
of the current year.

22. Balance. The balance which
remained unexpended out of the
municipal funds on the 30th of April
1871 was as shown in para 3 Rupees
110. 1. 4 which being added to the
balance of deposits Rupees 3398 gives
Rupees 3508. 1. 4 which is Rupees 50
in excess of the amount which
stood to the credit of the Municipality
in the Salary Treasury as mention-
ed in the letter of the Tahsildar
attached to the report of the Auditor
herein enclosed; this latter amount
having been retained in the office
cash chest for meeting contingent
expences.

23. Adjustment of Police Charges
The account furnished by the Super-
intendent of Police shows that Ru-
pees 9881. 11. 6 were actually expend-
ed by him during the year, and
which

which is less than the estimate
by Rupees 1571. 4. 6. The control
of the Municipal Police and
of the expenditure connected therewith
being entirely under the
Police Department, the Commis-
sioners are unable to account
for this large difference. The
amount payable by the Commis-
sioners being three-fourths of the
expenditure under the Circular of the
Accountant General dated 5th
July 1869 No 2221 comes to Rupees
7370. 12. 8. The Commissioners have
however paid Rupees 7770. 13.-
and are therefore entitled to a
refund of Rupees 397. 4. 6. from
the bill of Superintendent of Police
herein enclosed it will be seen that
the payments to the Police have
reference to a period of 12 months
commencing

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Commencing on the 1st of April 1870,
and therefore not coincident
with the Municipal year. This
confusion has been caused by the
practice which has obtained in
the Municipalities of this District
of allowing the payment due for
each month on account of the
Police to be paid only in the fol-
lowing month and not in advance
as required by the Act. The
payment for the month of April
1871 has therefore to be separately
adjusted.

It will also be observed
that the sum herein mentioned
as having been paid during the
year by the Commissioners to
Government on account of the Police
is Rupees 7770. 13.- while that
specified

specified in the bill of the Super-
intendent of Police is Rupees 8477.4-0.
From a reference to the Municipal
accounts it appears that the Com-
missioners made only 11 payments
to Government each amounting
to Rupees 706.7-0 and this is
evidently correct, for otherwise
the balance mentioned as having
stood to the credit of the Muni-
cipality in the Treasury in the
May 1871 in the Auditor's report
could not have been borne out
by the Certificate of the Nagapatam
Tahildar attached to the same.

24. The adjustment of Government
Contribution. The receipts from
current taxation and from
cources

29.
sources authorized by the Act
being as shown in the margin
Rupees 33,980.10-1
from taxation due for the
current year and received within the year and the expe-
nditure by the Municipality Rs. 33,980.10-1
State Contribution ————— 5926.12-9
to Areas & Police Refund ————— 2088.12-0
Arrears of taxes ————— 975.14-8
Other Receipts ————— 6340.12-0
Balance ————— 5363.6-4 including interest

Total ————— 38607.4-2
this head the actual amount expen-
ded on account of the Police. Rupees
48607.4-2 one fourth of the latter
(Rupees 12,151.13-0 is greater than
one third of the former viz. Rupees
11226.14-0. Rupees 11226.14-0 is therefore
the amount payable on account of
Government Contribution for the
year. The Government have paid
in cash as mentioned in para 12,
Rupees 5926.12-9, and by way
of set off on the Police Expenditure
Rupees

Rupees 2457. 14. 10 amounting in all to Rupees 8284. 11. 7. The difference viz (Rupees 2942. 2. 5 between this sum and the amount payable by Government, is the balance of Government Contribution remaining due to the Commissioners for the year under report.

25. As this report was written at a time when the Vice President and the Commissioners had not been appointed for the Nagapattinam Municipality no separate report from the Vice President accompanies. This report was however placed before the Commissioners after they were appointed and approved of by them.

26. I regret the delay in the submission of this report. owing

to a very lax system of paying the instalments on account of the Police, it has been found very difficult to find out the true adjustment of Police charges in the Municipalities of this District. I shall, however, in reporting to Government on the adjustment of the payment for the month of April 1871, make a reference to the Police payments in all the previous years and determine once for all what is the state of the Police transactions between the Municipalities and Government in order that the Police account may finally be closed.

I have the honor to be
Yours most respectfully,
[Signature]
off President

Description

*Vegetation
Municipal Commis
Office.
23 May 1871*

Signed A. Bruce Schank
Vice President

True Copy

W. W. R. R.

Offg President

1871
 In a letter
 to the
 Municipal Commission
 of the City of
 St. Louis
 St. Louis, Mo.
 St. Louis, Mo.

Temporary arrangements for sections

12. Sewing Sacks and Drawing Papers

13. Two Iron Buckets for wind

Cleaning Sails and Miscellaneous Tools

14. Watchman at Sammamishalam 1871-12-0

15. Baling Mangle and Tank 3-4-0

16. Boat at St. Louis, Pennsylvania

17. Removing Crickly pear

18. Inspector and Bureau 1871-4-7

19. Inspector 5-0-0

20. Inspector 3-14-0

21. Inspector

22. Inspector

23. Inspector

3960
 1620
 240
 840
 96
 120

32 108
 62 12
 47 1
 12 18
 72 8
 180
 510 15
 223 2
 117 47
 235 10
 707 13
 96
 138 4

II	1 Maintenance of vehicle &c, for Superintendent's statement	1898	7979 120
Ohio	2 Guard, rent for Police lines		22
	3 Express, payment to Police receivable.		477
Establishment	Supervisor and Management		
	Sergeant Cook	900	900
	Deputy Cook	600	600
	2 Clerks	360	368
	1 Lineman	82	82
	4 Clerks	336	338 9
	Assessable and Collections of Taxes		
	Cook	240	240
	6 Ward Collector	720	717 8
		4240	4237 7
	Miscellaneous Charges		
	Printing forms	420	189
	Stationery	150	71 9
	Auditor Allowance	150	150
	Stages and Transport	80	10
	10 for President's office		19 7
	20 Carriage and Receipt stamps		31 6 11
	Sawmills		22 4 8
	2 Sawmilling houses		26
	12 Poles for beams		28 14
	12 Poles do		340 2 4
		680	2786 3 4

	4000	2184	105	3400	100	28	55	710
Charges for lighting								
Charges incurred in the conveyance and landing of Camp Column								
Painting Camp Column								
Erecting Camp Column fixing inside, setting entrance &c								
Chimneys								
Erecting in Eddies								
Cocoa oil for lamp								
Pay of lamp lighters								
Do do								
Unloading and leveling the tower								
Quarantine Campers and Chain								
Setting traps								
Do traps								
Catching Monkeys								
Improving & fixing traps								

Actual Receipts for the year ending 30 April 1871.

		Estimate	Actual
1.	Rate on Houses and Buildings	3000	29
	Current Collection 8546.7.4		
	Refunded on appeal 8.13.3	8537.10.1	
	Arrears 1869/70 222.15.17		
	Refunded on appeal 14.6.5	208.8.8	
2.	Tax on Arts, Trades, and Professions	12,000	14
	Current Collection 11747.8.		
	Refunded on appeal 100	11647.8.	
	Arrears 775.6.		
	Refunded on appeal 8.	767.6.	
3.	Tolls	11,640	8250
4.	Tax on Carriages and Animals	1900	4619 4
5.	Licence fees	1900	1841 8
	Cart stands 50.		
	Temp. Erection 299		
	Dumps off road 8.		
	Ploughmen House 210		
6.	Fines and Miscellaneous receipts	1337	3434 12
	Magisterial fines 1447.6.		
	Harbour fees 627.6.	2074.12.	
	Revs received from Police boats 29.2.6		
	Rent on Municipal lands 25.		
	Sale proceeds of burnt D.	76.8.	
	do mangroves, coconut groves 11.15.		
	do avenue of trees 27.3.		
	do Buildings in Glegg staff 169.		
	Ground fees 1011.3.6.		
	Grant for Road No 6	36777	89
	States Contribution	4990	690
	Amount refunded by Police for 1869/70	10883	5726 12 9
	Arrears of Government Contribution for 1869/70		1469 3 8
	Deduct refund 286.7.33		619 8 4
	Balance on the 30th April 1870		5319 6 4
	Total Receipts	52650	8675 7 10

Balance of Government Contribution
 due for 1870, 71, 72, 73

W. W. Phelps
 Off. Resident

Department
 via letter
 from
 the Off. Resident
 Municipal Engineer
 of the City of New York
 to the Chief Clerk
 of the Department
 Fort, Smith, & Co.
 dated 26th of
 November 3rd September
 1871
 No 228
 Statement

In Feb 20/73

No 14

132

29th May 1871

Negapatam

S

The Auditor

Municipal ofcs

Negapatam

Sir

With reference to your letter of the
22nd Instant, I have to inform you that
the balance standing to the credit of the
Negapatam Municipality, on the 30th
April 1871 is Rs 345 ~~00~~ in this Lab.
Treasury, under the Branch Bank of
Madras at Negapatam.

I beg to remain

Sir

Your most obedient servant

R. Venkayala

Collector

11/5/71
C. C. C.

Form 1

Total Rupees 53049132

20th May 1841

Anderson
Auditor

Statement of Receipts and Disbursements of the Negapatam Municipality

for the year ended 30th April 1871

Receipts		Disbursements	
	Rs. p.		Rs. p.
To Balance - viz. Cash 402.6.6 Treasury 7361.1.1	7763 6 7	By Conservancy	11054 12 1
To Tax on Trades & Professions	12522 14 1	Roads Contra 15919.3.6 24.8.1	15943 11 6
To Tax on Houses & Buildings	8769 6 5	Police	7772 15 1
To Tolls	8250 . .	Miscellaneous Works Contra 1577.1.9 35.1.1	1612 1 9
To Tax on Carriages & Animals	1623 4 .	Surveying Contra 1160.11.1 70.1.1	1230 11 .
To License Fees - viz. Dangerous Trades 1182.8.1 Temporary Erections 399.1.1 Slaughter Houses 210.1.1 Cart Stands 50.1.1	1841 8 .	Establishment	4987 2 1
To Fines - viz. Fines 24.8.1 Distraintment Fees 637.6.1 Magisterial Fines 1453.6.1	2115 4 .	Stock - viz. Cost of Survey Station 56.2.1 Pione belts 75.14.1	132 . .
Grant for Road	4990 . .	Latrines	1983 9 .
Municipal Commissioners' Sanjore	1542 2 .	Lighting	5587 14 .
Rent of Municipal Lands	101 8 .	Municipal Commissioners' Sanjore	1542 2 .
Deposits	2498 . .	Engine & Pump	8500 . .
Miscellaneous Works 35.1.1 169.1.1	204 . .	Deposits - Refund of	1500 . .
Pound Fees	1011 3 6	Govt Contribution - Refund of	286 1 .
Govt Contribution for 1870/71	6832 6 4	Sundries	226 5 .
Police Refunds	1469 3 8	Stationery	260 1 .
Miscellaneous Receipts - viz. Rent of Police Barracks 29.2.6 Sale of Ammunition 27.3.1 Sale of Sundries 11.15.1 Rent 15.1.1 Surveying - (refund of any excess payments) 70.1.1	153 4 6	Killing Snakes	117 1 .
		Killing Dogs	77 5 .
		Rent 54.5.6 Contra 15.1.1	69 6 .
		Ash Pits	154 14 .
		Refunds - viz. Arts & Professions 108.1.1 Carriages & Animals 4.1.1 House tax 23.3.8 Fines 6.1.1	141 3 .
		Balance - viz. Cash 50.1.1 Treasury - for bills attached 3458.1.4	58179 5 .
Total Receipts 616877 .		Total Disbursements 616877 .	

Negapatam
25th May 1871

M. J. Morrison
Auditor

Statement reconciling Form II with Forms
B and C sent in by the Municipality

	Auditor State II			Municipal State C		
Receipts						
Total	61687	7				
Deduct						
Contractor's Deposit	4898					
Tax. Mus. & Comm.	1542.2.3					
Refunds (incl. in receipts)	141.3.8					
Contra entries	144.8					
Refund of Gov. Contrib. incl. in receipts	286.1.3	7011	15	2		
Actual Revenue	54675	710		54675	710	
Expenditure						
Total	58149	58				
Deduct						
Contractor's Deposit	1500					
Mus. & Comm. Tax	1542.2.3					
Refund of Gov. Contrib.	286.1.3					
Contra entries	144.8					
Refunds	141.3.8	3613	15	2		
Actual expenditure	54565	66		54565	66	

Attest
26th May 1871

Wm. Morrison
Auditor

Statement of Outstandings for 1870/71

<u>Tax on Trades & Professions</u>									
Due for the year as per bill book	12829	8	-						
Add outstandings of previous year	775	6	-						
Deduct	13604	12	-						
Bills cancelled	881	8	-						
Amount collected	12522	14	-	13404	6	-			
Bring amount uncollected on 30 th April 1871							200	8	-
<u>Tax on Houses</u>									
Due for the year as per bill book	8584	2	2						
Add outstandings of previous year	222	13	1						
	8804	1	3						
Deduct amount collected	8769	6	5						
Bring amount uncollected on 30 th April 1871							34	10	10
<u>Tolls</u>									
Amount due for April realizable in May							1249	-	-
							<u>Rs</u>	<u>1484</u>	<u>2 10</u>

Reapatawa
25th May 1871

J. H. M. M. M.
Auditor

Abstract of Accounts

174
51x

Treasury Account

To Balance

7361 - 1

To Amount Lodged

43344 1 10

By Amount withdrawn

47247 - 7

By Balance

3458 1 4

Rs 50705 1 11

Rs 50705 1 11

Contractors Deposit Account

To Balance

2400 - -

To Amount Received

2498 - -

By amount paid

1500 - -

By Balance

3398 - -

Rs 4898 - -

Rs 4898 - -

Lanjore Muc² Corn² A/c

To Balance

- - 3

To Amount Received

1542 2 -

By Amount paid

1542 2 -

Rs 1542 2 3

Rs 1542 2 3

Regapatams
25th May 1871

M. J. M. M.
Auditor

Public Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from

the Offg. President of the
Municipal Commission,
Negapatam, dt 26th Sept
1871, N^o 228.

Order thereon. Colacummed
13 October 1871. N^o 1552

The net receipts of
the Municipality of
Negapatam in 1870/71
are exhibited in the
margin. The total is
Rs 54,675-7-10, the
current receipts from
taxes &c being Rupees
33,980-10-1. The Govern-
ment presume that
the sums received on ac-
count of cart stands
and

Current	Rs	as	ps
Rate on houses &c	8,537	10	1
Tax on carts &c	11,667	8	4
Tolls	8,250	0	0
Tax on vehicles &c	1,819	4	0
License fees	1,841	8	0
Fines &c	2,084	12	0
	33,980	10	1
State Contribution	5,926	12	9
Arrears			
Rate on houses &c	208	8	8
Tax on carts &c	767	6	0
State Contribution	619	8	4
	1,595	7	0
Other receipts	6,340	0	0
Recoveries	1,469	3	8
Balance	5,363	6	4
	Rs 54,675	7	10

in a letter from the
Offg. President Municipal
Commission Negapatam
dt 26 Sept 1871 N^o 228

Enclosure of the letter
referred to

M Feb 10 70/71

and slaughter houses represent bona fide license fees, and not rents paid to the four misnomers for the use of cart stands and slaughter houses provided by them; and on this supposition have retained the items among the receipts from current taxation. The balances, the arrears of State Contribution, and the recoveries on account of police are all correctly entered according to G.O 15th December 1870, N^o 1,641.

2. In the statement of expenditure the items are all properly arranged under the several heads. The new works comprise

New Works —	Rs 8,662-15-6
Repairs —	9,051-10-0
Conservancy —	17,272-9-10
Police —	7,375-14-8
Establishment —	2,786-3-4
	<u>46,149-5-4</u>

Purposes other than those specified in Section 25—

Lighting —	5,587-14-1
Surveys —	1,216-13-0
Dogs & snakes &c —	264-14-0
Flag Staff —	716-12-0
Water supply —	232-11-9
	<u>8,019-0-10</u>

Advances recoverable —	397-0-4
	<u>54,565-6-6</u>
Balance —	110-1-4
	<u><u>Rs 54,675-7-10</u></u>

comprise a road at Nagore, Rs 4,099, and an improvement in the Bazaar Street, said to have been much needed, which cost Rs 3,183 in compensation to house owners. The conservancy expenditure is large but it has been unnecessarily so, in the year under review, owing to the outlay of Rs 3,500 on a steam pump to be used in emptying tanks prior to cleaning them. The Government sanction the inclusion of the charge, as one under section 25. The Government trust to hear in the next report

report that the experi-
ment has been suc-
cessful. The Govt
concurs in the Resident's
remarks as to the ex-
cessive cost of the
Nagore latrine.

3. With reference to
the Police expenditure
the Govt observe that
it is stated that 11
months payments only
were made. They how-
ever exceeded the sum
to be paid directly by
the ^{municipality} ~~Commissioners~~ for
one month of 1869-70
and 11 of 1870-71, by
Rs 397-0-10, which is
therefore due to the
Commissioners. As
regards

In the review of the accounts
for 1869-70 (S.O. 15th Decr. 1870 No.
1641) the attention of the Dis-
trict General was directed
to the great difference between
the estimated & the actual
cost of the Police
of the municipality in Tanjore

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regards the adjust-
ment of the charge
for April 1871, the sim-
plest plan is, after
ascertaining its amount
from the Superintendent,
to debit the municipal
fund with $3\frac{1}{4}$ of it.
The Govt await the
Resident's promised re-
port on the adjustment
in 1870-1.
The over payment will
go to meet the charge.

4. Including the full
cost of the police and
excluding the amount
of the State Grant for
road N^o 36, on which
no contribution is due,
the expenditure under
section 25 will be Rs

43, 617-4-2 and the contribution is to be struck on this sum, and will be Rs 10,904-5-8.

The Commissioners having received ~~in~~ Rs 5,926-12-9, and by remission of police charges, Rs 2,457-14-10, are entitled to Rs 2,519-9-5.

5. The memorandum of the deposit accounts shows that the year opened with a balance of Rs 2,400; that Rs 2,498 were received and Rs 1,500 paid during the year, and that the closing balance was therefore Rs 3,398.

6. The working of the Act appears to have been good. The report is however

65
however deficient in information as to the sanitary condition of the town. The large amount of magisterial fines indicates that the conservancy clauses of the Act have been stringently enforced. The remarks of the auditor, who has carefully & thoroughly scrutinized the accounts, as to the state of the registers of taxation, and as to the manner in which the accounts should be attended to by the Commissioners.

H.S.

- 10
1. The President, Muni. Commr., Negapatam.
 2. Director of Public Instruction.
 3. Sanitary Commissioner.
 4. Super. General of Mills.
 5. do do Police.
 6. do do Indian Medical Dept.
 7. Accountant General.
 8. Board of Revenue.
 9. Public Works Department.

despd 26/10

Cont. of 1871 ~~and~~ 1872.

To Public

The West. House. Comm.
Hagafatani

Dated Dec 13 }
Recd. 1871, No. 1052

Nos. 60. 61.

Resolving in 1871
of the 13th of the
of the Hagafatani
Hagafatani for 1870-71
and the 13th of the
Hagafatani