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M.R.O. 1-28,000-15-10-22.

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1601	Press Mis.
Dated	23-10-1918	18/71

Not to be folded or roughly handled

1870-71

No. 121. Read the following letter from the President of the Municipal Commission, Salem, to the Chief Secretary to Government, Fort St. George, dated Salem, 13th September 1871, No. 105:—

I have the honour to submit my report on the working of the Salem Municipality during the year ending 30th April 1871.

2. The Municipality has now been in existence for four years, and the results that have attended the exertions of the Commissioners are very satisfactory.

3. On my first joining the district I found that the internal management of the Commission was entrusted to the several Commissioners who were in charge of the different sections into which the town was divided, so that each Commissioner acted on his own responsibility, and thus there was a want of uniformity in the working of the Act. I at once remodelled the Commission by appointing a Sub-Committee consisting of a Vice-President (no such officer having been hitherto appointed) and three Commissioners, who sit twice a week to dispose of petitions and ordinary appeals, all general and important subjects being brought before the General Meeting which is held twice a month. The division of the town into sections remains as before, the only difference being that each Commissioner has now no independent power as formerly. The change thus effected is found to work very satisfactorily, and a marked improvement of the town, both in appearance and sanitation, is the result that has attended the change.

4. I shall now proceed to notice the receipts and disbursements for the year under report:—

RECEIPTS.—The receipts during the year from all sources of revenue amounted to Rupees 43,672-12-3, including State contribution which amounted to Rupees 2,589-15-3. The balance at the commencement of the year was Rupees 10,660-8-6, so that the total receipts amounted to Rupees 54,333-4-9. Their particulars are as follow:—

	RS.	A.	P.
House-tax	6,411	4	5
Trades-tax	6,074	0	0
Tolls	8,563	3	8
Taxes on vehicles	1,155	12	0
Registration of carts	424	10	8
License fees	269	1	1
Fines	482	8	10
State contribution	6,150	0	0
Arrears—			
House-tax	562	10	11
Trades-tax	1,350	0	0
Tolls	1,164	4	0
State contribution	2,589	15	3
	5,666	14	2
Other receipts	2,502	1	3
Recoveries	5,346	4	2
Balance brought forward	10,660	8	6
Total ...	54,006	4	9

The receipts show a decrease under the past year of Rupees 3,964. This is owing chiefly to there being a less amount of arrears to collect (this was the case last year), and also to the failure of the toll contractor to pay his instalments of kist regularly. The deposits made by renters is excluded from this account.

5. HOUSE-TAX.—The demand on this account for the year was Rupees 7,857. The collections amounted to Rupees 6,411, leaving a balance uncollected of Rupees 1,446, of which almost the whole has since been collected, including several items struck off as irrecoverable.

TRADES-TAX.—The demand was Rupees 7,549, of which Rupees 6,074 was collected, including Rupees 62 struck off; and the balance remaining was Rupees 1,475. A greater portion of this balance has also been since collected.

TOLLS.—The tolls were as usual leased out, the rent for the year being Rupees 9,455. The amount collected was Rupees 8,563, which was below the estimate for the year, but the balance or rather a greater portion of it has since been collected.

6. The collections under the other items require no special remark. They were very nearly equal to the estimate.

7. STATE CONTRIBUTION.—The amount received on account of State contribution was Rupees 6,150, the estimated amount for the year being Rupees 8,409. From the report of the Auditor, it will be seen that the above sum is in excess of that claimable by the Municipality by Rupees 786.

8. The collections of arrears of previous years have been rather backward. The books, however, have since been thoroughly revised, and I hope to have no balance of previous years remaining uncollected at the close of this year.

9. RECOVERIES.—Under the head of "Recoveries" a sum of Rupees 700 was recovered by adjustment, and bills on account of Rupees 800 advanced from time to time to the late Secretary for the purpose of carrying on works. More than half the balance has since been recovered. The recovery of Rupees 4,775 was for the repairs of certain roads round Salem, but out of the municipal limits executed by the municipal labour and the money paid out of the municipal funds, but subsequently recovered from local funds. The recoveries of advances made to Municipal Commissioners was also on account of petty works executed within their respective divisions.

10. The expenditure under the different heads was as follows:—

	RS.
New Works	2,885
Repairs	3,589
Conservancy	11,954
Police	5,707
Establishment	3,026
Purposes other than those specified in Section 25...	7,192
Total	34,353

11. Under "New Works" Rupees 2,885 was expended in constructing latrines, drains, road tunnels, and dust-bins. There is a great want of proper latrines in this town. All the old latrines were built of mud, and most of them are now in ruins.

Six new pukka latrines have, within the last six months, been built of solid stones and clay, pointed with chunam-and-brick copings. I intend renewing all the old latrines in this way as they fall to pieces. They are expensive at first, but pay in the long run.

REPAIRS.—The largest item under this head is for repairs of roads, which amounted to Rupees 3,208.

CONSERVANCY.—The charges under this head amounted to Rupees 11,953. Every attention has been paid to this Department. A European Sanitary Inspector was appointed specially to look after the conservancy of the town, to see that the daily filth and rubbish was removed in carts and deposited in depôts selected away from the thickly-populated parts of the town. In those parts of the town where no latrine accommodation exists, scavengers are employed to go from house to house and clean the private cess-pits, the ordure being carried away in covered carts. An expenditure of Rupees 1,074 was incurred for the removal of a small Chucklers' village to the outskirts of the town. The village was situated at one of the entrances to the town, and was filthy in the extreme. No amount of fining did any good. If there was any epidemic in the town it generally commenced in this village. Its removal has considerably improved the sanitary condition of the place.

12. ESTABLISHMENT.—The expenditure under this head amounted to Rupees 3,026. It includes office establishment, stationery, printing, furniture, and other petty charges.

13. The outlay for "Purposes other than those specified in Section 25" was Rupees 7,192; of this, Rupees 2,000 was for a market site; as it was the only available spot in that part of the town the value was in consequence high. Rupees 1,166 was for lighting the town, and Rupees 1,219 was constituted towards the maintenance of the Civil Dispensary.

14. The balance at the close of the year amounted to Rupees 19,980-2-9, which it is intended to appropriate towards the drainage scheme of the town.

15. The accounts of the Municipality were carefully audited, and the Auditor's report accompanies.

From the Auditor of the Municipal Accounts, Salem, to the President of the Municipal Commission, Salem, dated Salem, 15th June 1871.

I most respectfully beg to submit my report on the result of my auditing the accounts of the Salem Town Municipality for the past official year ending on the 30th April 1871, together with the usual Statements A., B., and C.

2. I carefully examined each item of receipts and disbursements entered in the cash-book, and found them duly supported with vouchers.

3. The above receipts and disbursements were further checked, the former by the two registers noted in the margin, and the latter by the counterfoils of the cheques issued to the Huzoor Treasury for the payment of money, as well as by other vouchers.

4. In some of the vouchers in support of disbursements, the parties have acknowledged the receipt of only a portion of the sum mentioned in them, representing the remainder as advances received before, although the full amount has been debited in the cash-book.

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23rd October 1871.

5. From inquiry and from an examination of a Vernacular book kept by the Cashier, it appears that, by degrees, a sum of Rupees 800 was drawn from the Treasury and left in the hands of the Secretary as a separate fund, with a view to make necessary advances for works to be executed in the Municipality, and to adjust them when the final bills for works are passed and paid for. Of the above sum, however, Rupees 700 appear to have already been remitted to the Treasury and placed at the credit of the Municipal Fund.

6. The several items of receipts and disbursements not having previously been arranged and classified in the ledger, in pursuance of the instructions contained in the G. O., No. 1118, of the 6th September 1870, I caused the above Statements A., B., and C., to be prepared according to the above instructions.

7. It would appear, from the Statement C., that two heads, viz., "Other receipts and recoveries" are newly opened according to the entry given in the margin of the above Proceedings, and that several of the items formerly entered under the head "Fines and Miscellaneous" have been transferred to the above two heads.

8. The deposits made by the several renters of the Municipality have been shown separately, agreeably to paragraph 3 of the order quoted above.

9. I beg to point out that the sums entered against the items noted in the margin represent only the net proceeds after deducting the remissions under each of them in accordance with the principles laid down in the first paragraph of the above order.

10. I examined the registers noted in the margin, and found them properly kept up.

11. I calculated the assessments entered in each of the first two registers and found a slight difference between my totals and those given in them, which was duly rectified by me.

12. As regards the latter two registers, I humbly beg to state that I was not able to check the collections under those two heads in the manner pointed out in the G. O. noted in the margin, as the system of keeping counter-foils of licenses issued to the parties does not appear to be observed in this Municipality; so that I examined each entry made in the above registers, and found the total amount under each head duly brought to cash-book.

13. It appears that no separate book showing the cost of each work executed in the Municipality is kept in the office, in pursuance of G. O., No. 1030, of the 21st August 1868, Public Department.

14. The transactions of the Salem Town Municipality for the year under report stand thus:—

	RS.	A.	P.
Balance on the 30th April 1870	10,660	8	6
Collections during the year 1870-71	43,672	12	3
Total	54,333	4	9
Deduct expenditure	34,353	2	0
Balance on the 30th April 1871	19,980	2	9

15. The above balance quite agrees with that shown in the Huzoor accounts on the 30th April 1871 at the credit of the Municipality.

16. The demand on account of house and professional-taxes, during the year under report, is Rupees 7,856-11-1 and Rupees 7,549, respectively. Of the former a sum of Rupees 6,441-0-4 was collected during the year, leaving a balance of Rupees 1,415-10-9 at the end of April 1871; of the latter Rupees 6,088 have been realized, and Rupees 62 struck off. The balance under this head amounts to Rupees 1,399.

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17. The arrears outstanding on the 30th April 1870, on account of the above two items, amount to Rupees 2,394-4-6, of which a sum of Rupees 1,912-10-11 has been realized during the year, leaving a balance, at the end of April 1871, of Rupees 481-9-7.

18. It would appear from the Auditor's report of the previous year that the arrears appertaining to 1868-69 and 1869-70 amount to only Rupees 1,992-13-5, instead of Rupees 2,394-4-6 as given above. In explanation of this difference, I beg to state that the amount of demand given in the said report on account of house and trades-tax for the year 1869-70 is incorrect. It has been represented to amount to Rupees 7,458-2-11 in the former, and to Rupees 6,752 in the latter head, instead of Rupees 7,624-10-0 and Rupees 6,982, respectively, thus causing a difference of Rupees 401-7-1 in the arrears.

19. There is a balance of Rupees 1,759-5-4 under the head of "Tolls" at the end of April 1871, of which a sum of Rupees 858-5-4 appears to have since been collected.

20. I beg leave here to bring to the notice of the Commissioners the unsatisfactory state in which the transactions connected with the house and trades-tax have been kept in the office. There are no accounts forthcoming, as can enable one to ascertain either the correct balance or the amount struck off under each of those heads, either for the current or arrears. The ledger shows only the total amount actually collected and credited in the cash-book.

21. It seems that the amount of tax struck off on various grounds is only marked in the books furnished to the bill collectors for collection. A corresponding entry is not to be found in the registers kept in the office. If the balance under any of the above heads is to be ascertained, we have to refer only to the books in the hands of the bill collectors.

22. The State contribution has this year been calculated on the expenditure according to the principles laid down by Government in their Order, No. 1033, of the 16th August 1870, Public Department.

23. The net amount of the above expenditure is Rupees 21,453-15-3, on which the contribution at twenty-five per cent. amounts to Rupees 5,363-8-0.

24. It would appear from the Statement C. that the sum already drawn under this head is in excess of that claimable by the Municipality by Rupees 786-8-0.

25. I beg respectfully to submit, for the consideration of the Commissioners, the following suggestions.

26. New works should be opened for each official year on account of the several registers and ledger to be kept in the office, as the present system of entering the transactions of the several years in one and the same book is likely to cause confusion and delay in looking for the transactions of a particular year.

27. A detailed statement showing the demand, collection, and balance on account of house and trades-tax, as well as of the other forms such as tolls, slaughter-houses, &c., both for the current and arrears, should be prepared for each month and laid before the meeting of the Commissioners at such times as may be convenient to them for their disposal. This, I think, will serve for occasional reference, and facilitate the preparation of the annual statements which it was with difficulty to prepare for the year under report.

28. In the same manner a statement showing the progress made in each of the new works and repairs may be prepared for each month or each quarter of a year. This statement should show the amount of estimate of each work and its cost during the current as well as up to the previous month.

29. At the end of each official year a thorough scrutiny, such as that conducted at the revenue jammahbundy, should be made into the arrears on account of house and trades-tax, and the amount ascertained to be irrecoverable struck off the accounts.

30. In conclusion, I beg to express my thanks to the Honourable President and to the late and present Vice-Presidents for the directions given to the Writers of the Municipal Office, from whom I received every assistance required by me.

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23rd October 1871.

No. 122. ORDER THEREON, 23rd October 1871, No. 1601.

In the statements submitted with the foregoing letter, receipts of deposits to the amount of Rupees 327, and disbursements Rupees 710-1-4, have been erroneously included. The statements are to embrace only the transactions of the Municipal Fund. It is plain that deposits, at least to the extent of the difference between the sums above given, have been included in the balance brought forward, and the Government, in excluding these sums from the abstracts given below, have, therefore, reduced the balance to Rupees 10,277-7-2. The full balance entered is less, it is observed, by Rupees 7 than that shown in the account for 1869-70, and it is probable, notwithstanding repeated orders of Government, that deposits are still included in the reduced sum.

2. The receipts of the Salem Commissioners were from current taxes Rupees

Current—	Rs.	A.	P.
Rate on houses, &c.	6,411	4	5
Tax on arts, &c.	6,074	0	0
Tolls	8,568	8	8
Tax on vehicles, &c.	1,155	12	0
Registration of carts	424	10	8
License fees	269	1	1
Fines, &c.	482	8	10
	23,380	8	8
State contribution	6,150	0	0
Arrears—	Rs.	A.	P.
Rate on houses	562	10	11
Tax on arts, &c.	1,350	0	0
Tolls	1,164	4	0
State contribution	2,589	15	8
	5,666	14	2
Other receipts	2,499	2	3
Recoveries	5,646	4	2
Balance brought forward	10,277	7	2
Total	53,620	4	5

23,380-8-8, arrears Rupees 5,666-14-2, State contribution Rupees 6,150, sundries Rupees 2,499-2-3, and recoveries Rupees 5,646-4-2, making, with the reduced balance, a sum of Rupees 53,620-4-5.

Under sundry receipts the Government have deducted the sum of Rupees 2-15-0 shown in Statement A. as expended by the Commissioners on the pound. The Commissioners should have nothing to do with the up-keep of the pounds, which are under the management of the Magistrate. The charge should have been met

by that Officer from the pound receipts, the surplus only being handed over to the Municipality. The item "Recoveries of amount expended on district roads," Rupees 4,775-4-8, requires explanation. The President will report on what roads, and when, the outlay was incurred by the Commissioners, under what authority, and whether it is in whole or in part included in the expenditure on "New Works" or "Repairs" in 1869-70 or in 1870-71, as the inclusion may affect the State contribution.

3. In Statement A. a number of items are wrongly classed. The clearing of

New Works	Rs.	A.	P.
Repairs	8,982	6	5
Conservancy	8,494	8	6
Police	10,977	5	8
Establishment	5,707	5	4
	2,986	11	8
	27,148	5	7
Purposes other than those specified in Section 25—	Rs.	A.	P.
Lighting	1,166	8	2
Markets	3,029	4	6
Civil Dispensaries	1,219	11	5
Town School	523	13	0
Sundries	543	13	0
	6,491	13	1
	83,640	1	8
Balance	19,980	2	9
Total	53,620	4	5

the Teppukolam is a conservancy charge; the removal of the Chucklers' huts and of the Fort Magazine is to be transferred to "New Works;" the whitewashing and repairs of the municipal buildings to "Repairs," and the Surveyor's travelling charges to "Purposes other than those specified in Section 25." In the marginal abstract these corrections have been effected.

4. The bill of the Superintendent of Police embraces the charges to the end

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of April 1871, from which the Government presume that the Commissioners have been in the habit of paying in advance. If this is not the case, and if consequently any money is still due, the President will report. The Commissioners' payments have at any rate fallen short of the proper proportion by Rupees 80-10-10, which must be at once paid. The Government do not find in these accounts payments for station rent, &c., which appeared in those for 1869-70, and regarding which a report, not yet furnished, was called for.

5. In computing the State contribution due, the assessment on municipal buildings must be deducted from both sides of the account, and the conservancy receipts set against the expenditure under that head. The current receipts are, therefore, Rupees 23,368-8-8, and the expenditure, including the Police cost covered by the payments made, Rupees 29,008-8-2. One-fourth of the latter, or Rupees 7,252-2-0, is, therefore, the sum to be taken. The Commissioners having drawn Rupees 6,150, and received credit for Rupees 1,902-7-1, must refund Rupees 800-5-1.

6. In paragraph 6 of G. O., 6th September 1870, No. 1118, the amount of Police charges paid directly by Government was, by an oversight, not deducted from the balance of contribution to be paid to the Commissioners. The amount was

Overdrawn State contribution for 1869-70 ...	Rs.	A.	P.
Do. do. for 1870-71 ...	1,968	6	11
Police balance for 1870-71 ...	800	5	1
	80	10	10
	2,849	6	10
Deduct Police overpayment for 1869-70 ...	246	8	2
Total ...	2,603	8	8

Rupees 1,968-6-11. On the other hand, the Commissioners have not drawn the sum which they overpaid for Police in 1869-70. All adjustments will be effected by a payment by them to Government of Rupees 2,603-8-8. The President will cause this sum to be credited to Government.

No claim under G. O., 3rd May 1871, No. 583, has been preferred by the Commissioners.

7. The President's report as far as it goes is satisfactory as to the working of the Act, but if the expression "ordinary appeals" in paragraph 3 means appeals from assessments, the Government, referring to Section 69, Act X. of 1865, observe that the proceedings of the Committee of three were illegal. It does not appear whether the arrangements which the President reports have been concurred in by the Commissioners. The Auditor's report reveals some considerable irregularities. The system of advances for works is carried too far; the registers of assessment are not corrected when appeal is allowed (Section 42, Act X. of 1865), but a correction is (or is not) made in the bill book, and hence it is impossible to frame correct demand, collection, and balance statements, or to check the bill collectors' payments; and separate accounts of the expenditure on each work are not kept. The suggestions which the Auditor is obliged to make in paragraphs 26 to 28 of his report argue great laxity in the supervision of the municipal operations. Where no demand, collection and balance statements or progress reports are prepared, collection and expenditure must be matters of haphazard. The Commissioners should remedy the state of things indicated by the Auditor's remarks. The sanitary condition of

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23rd October 1871.

the town has, no doubt, marvellously improved since the establishment of municipal institutions.

(True Extract.)

W. HUDLESTON,
Secretary to Government.

To the President of the Municipal Commission, Salem
,, Public Works Department.
,, Board of Revenue.
,, Accountant-General.
,, Inspector-General of Police.
,, Sanitary Commissioner.

✓ No 125 Municipal Commissioners Office
Salem 13th September 1871.

21

From

C. Y. Longley Esquire
President to the
Municipal Commission
Salem

The Hon^{ble} R. Y. Ellis C. D.
Chief Secretary to the
Government of
Sri Lanka

I have the honour to
submit my report on the work-
ing of the Salem Municipality
during the year ending 30th April
1871.
2. The Municipality has now been
in existence for four years and
the results that have attended
the action of the Commissioners
are very satisfactory.
3. On my first joining the District
I found that the internal ma-
nagement of the Commission was
entrusted to the several Com-
missioners who were in charge

Govt. of 1871

PUBLIC.

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

Dated October, 23rd.
Recd. Encl.

G. O., 23rd October 1871, No. 1601.

OCTOBER.
Nos. 121-122.

Passing orders on the annual report of the
Salem Municipality for 1870-71.

of the different sections into which the Town was divided, so that each Commissioner acted on his own responsibility and thus there was a want of uniformity in the working of the Act. I at once remodelled the Commission by appointing a Sub Committee consisting of a Vice President (no such officer having been hitherto appointed) and three Commissioners who sit twice a week to dispose of petitions and ordinary appeals, all general and important subjects being brought before the General Meeting which is held twice a month. The division of the Town into sections remains as before, the only difference being that each Commissioner has now no independent power as formerly. The change thus effected is found to work very satisfactorily and a marked improvement of the town both in appearance and sanitation is

? appeals, petitions -
Vide section 64

4. I shall now proceed to notice the receipts and disbursements for the year under report.

Receipts. The receipts during the year from all sources of revenue amounted to Rs. 43672-12-3 including state contribution which amounted to Rs. 2589-15-3. The balance at the commencement of the year was Rs. 10660-8-6; so that the total receipts amounted to Rs. 54333-4-9.

Their particulars are as follow:-

House Tax	6411	4	5
Trades Tax	6974	-	-
Tolls	8563	3	8
Fines on Vehicles	1755	12	-
Registration of Carts	424	10	8
License fees	269	1	1
Fines	482	8	10
State Contribution	6150	-	-
<u>Amounts</u>			

House Tax	562	10	11
Trades Tax	1350	-	-
Tolls	1764	4	-
State Contribution	2589	15	3
<u>Other Receipts</u>			
Recoveries	2502	4	3
Balance brought forward	5346	4	2
	10660	8	6

Total Rs. 54006-4-9

The receipts show a decrease under the past year of Rs 3964.

This is owing chiefly to there being a less amount of arrears to collect than was the case last year and also to the failure of the Poll Contractor to pay his instalments of kist regularly. The deposits made by renters is excluded from this account.

5. House Tax The demand on this account for the year was Rs 7857. The collections amounted to Rs 6411 leaving a balance uncollected of Rs 1446, of which almost the whole has since been collected, including several items struck off as unrecoverable.

Trades Tax. The demand was Rs 7549 of which Rs 6074 was collected including Rs 62 struck off; and the balance remaining was Rs 1475. A greater portion of this balance has also been since collected.

Tolls. The Tolls were as usual leased out the rent for the year being Rs 9455. The amount of

below the estimate for the year ^{15H 3} but the balance or rather a greater portion of it has since been collected. V

6. The collections under the other items require no special remarks. They were very nearly equal to the estimate.

7. State Contribution. The amount received on account of state contribution was Rs 6150, the estimated amount for the year being Rs 8409. From the report of the auditor, it will be seen that the above sum is in excess of that claimable by the Municipality by Rs 786.

8. The collections of arrears of previous years have been rather backward. The books however have since been thoroughly revised, and I hope to have no balance of previous years remaining uncollected at the close of this year.

9. Recoveries. Under the head of recoveries a sum of Rs 700 was recovered by adjustment and bills on account of Rs 800 advanced from time to time to the late

Secretary for the purpose of carrying on works. More than half the balance has since been recovered. The recovery of Rs 4775 was for the repairs of certain roads round Salem but out of the Municipal limits executed by the Municipal labor and the money paid out of the Municipal Funds, but subsequently recovered from Local Funds. The recovery of advances made to Municipal Commissioners was also on account of petty works executed within their respective divisions.

10. The expenditure under the different heads was as follows:-

New works	Rs 2885
Repairs	3389
Conservancy	11954
Police	5707
Establishment	3026
Purposes other than those specified in Sec. 25	7192
Total.	34,353

11. Under New works Rs 2885 was expended in constructing latrines drains Road tunnels and dust bins. There is a great want of proper latrines in this Town. All the old latrines were built of mud and most of them are now in ruins. Six new pukka latrines have within the last six months been built of solid stones and clay pointed with Chunar and brick coverings. I intend renewing all the old latrines in this way as they fall to pieces. They are expensive at first but pay in the long run.

Repairs - The largest item under this head is for repairs of roads which amounted to Rs 3208.

Conservancy. The charges under this head amounted to Rs 11953. Every attention has been paid to this department. A European Sanitary Inspector was appointed especially to look after the Conservancy of the town, to see that the daily filth and rubbish was removed in carts and deposited in depots selected away from the thickly populated parts.

of the town. In those parts of the town where no latrine accommodation exists, scavengers are employed to go from house to house and clean the private cesspits, the ordure being carried away in covered carts. An expenditure of Rs 1074 was incurred for the removal of a small chucklers' village to the outskirts of the town. The village was situated at one of the entrances to the town and was filthy in the extreme. No amount of firing did any good. If there was any epidemic in the town it generally commenced in this village. Its removal has considerably improved the sanitary condition of the place.

12. Establishment. The expenditure under this head amounted to Rs 3026. It includes office establishment, stationery, printing furniture and other petty charges.

than those specified in Section 28 was Rs 7192. Of this Rs 2000 was for a market site, as it was the only available spot in that part of the Town, the value was in consequence high. Rs 1166 was for lighting the town and Rs 1219 was constituted towards the maintenance of the Civil Dispensary.

14. The balance at the close of the year amounted to Rs 19980-2-9 which it is intended to appropriate towards the drainage

~~plan of the town~~
no - but have ordered
that no expenditure
is to be incurred until City
the plans & estimates
are submitted.
S.O. 16 Aug. 71
1001250.

15. The accounts of the Municipality were carefully audited and the auditor's report accompanies

I have the honor to be
Sir

Your most obedient servant

C. J. Lumsden -
President

The Honorable President of the Municipality
 of the Salinas Town Municipality
 Gentlemen

I most respectfully beg to submit
my report on the result of my audit
- viz - the accounts of the College from the
municipality for the past official year
ending on the 30 April 1871, together
with the usual statements A,
B & C.

2. I carefully examined each item
of receipts and disbursements
entered in the Cash Book and found
them all supported with vouchers.

3. The above receipts and disbursements were further checked, the

by the two Registers now
in the hands of the latter by
the receipt of charges issued
to the Indian Treasury for the
payment of money, as well as by
other vouchers.

4. In some of the vouchers in support

* 1 Register for
in carriages and
animals
200 of each -
required.

The Hon. H. J. S. Ellis
 Chief Secretary to
 Government
 Fort St. George

Sales

Submitting the same
report on the work
of the American Society
1870-71 and enclosing
the American Report
together with a
4 bound &

of disbursements, the parties have
acknowledged the receipt of only
a portion of the sum mentioned in
them, representing the remainder
as advances received before,
although the full amount has
been debited in the cashbooks.

5. From ~~survey and from an enu-~~
meration of a Vernacular book
kept by the Cashier, it appears
that, by degrees, a sum of Rupees
800 was drawn from the Treasury
and left in the hands of the Sec-
retary as a separate fund,
with a view to make necessary
advances for works to be en-
tered in the Municipality
and to adjust them when the

final bills for works are passed
and paid for. Of the above
sum, however, Rupees 700 ap-
pear to have already been re-
mitted to the Treasury and
placed at the credit of the
Municipal Fund.

6. The ~~correct~~ ^{correct} statement of receipts

23H
and disbursements notwithstanding
previously been arranged and
classified in the Ledger, in per-
suance of the instructions con-
tained in the G. O. No 1118 of the
6th September 1870, I caused

the above statements A, B
and C to be ~~revised~~ ^{prepared} according to
the above instructions.

7. It would appear from the
statement C, that two heads
viz. "other receipts and recover-
ies" are newly opened accord-
ing to the entry given in the mar-
gin of the above Proceedings,
and that several of the items
formerly entered under the
Head "Fines and Miscellaneous"
have been transferred to the
above two heads.

8. The deposits made by the
several ~~quarters~~ ^{quarters} of the Municipality
have been shown separ-
ately, agreeably to para 3 of
the order quoted above.

9. I beg to point out that the
sums entered against the

Items noted in the margin represent ¹ House Tax, ² Professional Tax, ³ Fines and Miscellaneous. Each of them in accordance with the Principles laid down in the 1st Para of the above order.

10. I examined the Registers noted in the margin and found them properly kept up.

1. Register of House Tax
2. do of Trades Tax
3. do of Licenses
4. do of carts registered.

11. I calculated the assessments entered in each of the 1st two registers and found a slight difference between my totals and those given in them, which was duly rectified by me.

12. As regards the latter two Registers, I humbly beg to state that I was not able to check the collections under those two heads in the manner pointed

Dated 12th August 1870. No 1010 P.D.

out in the E. O. noted in the margin, as the system of keeping counters of licenses issued to the parties does not appear to be observed in this Municipality, so that I examined each entry

and found the total amount due each head duly brought to cash.

13. It appears that no separate books showing the cost of each work executed in the Municipality is kept in the office in pursuance of G. O. No 1030 of the 21st August 1868 P.D.

14. The transactions of the Suburban Municipality for the year under report stand thus.

Balance on the 30th April 1870. Rs. 10,660-8-6
Collections during the year 1871. Rs. 43,672-12-3

Total Receipts 54,333-4-9
Deduct Expenditure 34,353-2-1

Balance on the 30th April 1871. Rs. 19,980-2-9

15. The above balance quite agrees with that shown in the Mayor's Accounts on the 30th April 1871 at the credit of the Municipality.

16. The demand on account of House and Professional taxes during the year under report is Rs. 7,856-11-1 & Rs. 7,549-11-1 respectively. Of the former a sum of Rs. 6,441-

was collected during the year leaving a balance of Rs 1415-10-9 at the end of April 1871. of the latter Rs 6088-... have been realized and Rupees 62-... struck off. The balance under this head amounts to Rupees 1399-...

17. The arrears outstanding at the 31st April 1870 on account of the above two items amount to Rs 2394-4-6, of which a sum of Rs 21912-10-11 has been realized during the year, leaving a balance at the end of April 1871 of Rs 481-9-7.

18. It would appear from the Auditor's report of the previous year that the arrears appearing to 1868/69 and 69/70 amount to only 1992-13-5 instead of Rs 2394-4-6 as given above. In explanation of this difference, I beg to state that the amount of demand given in the said report on a count of House

and Trades' Tax for the year 1869/70 is incorrect. It has been represented to amount to Rs 7458-2-11 in the former and to Rs 6752-... in the latter head, instead of Rs 7624-10-... and Rs 6982-... respectively, thus causing a difference of Rs 401-7-1 in the arrears.

19. There is a balance of Rupees 1759-5-4 under the head of tolls at the end of April 1871, of which a sum of Rs 858-5-4 appears to have since been collected.

20. I beg leave here to bring to the notice of the Commissioners the unsatisfactory state in which the ~~crane~~ accounts connected with the House and Trades' Tax have been kept in the office. There are no accounts for the coming, as can enable me to ascertain either the correct balance or the amount struck off under each of these heads, either for the current or arrears. The Ledger showing the total amount relating

collected and credited in the
Cash Books.

21. It seems that the amount of tax
struck off on various grounds
is only marked in the books fur-
nished to the Bill collectors
for collection. A corresponding
entry is not to be found in the
Registers kept in the Office. If
the balance under any of the
above heads is to be ascertain-
ed, we have to refer only to the
books in the hands of the Bill
collectors.

22. The state contribution for this
year has been calculated on the
expenditure according to the
Principle laid down by Govern-
ment in their ^{order} No. 1033 of the 16th
August 1870 P. D.

23. The net amount of the above
expenditure is Rs. 21,453-15-3
on which the contribution at
25 per cent. amounts to Rs. 5,363-8-11

24. It would appear from the
statements for the year

5

already drawn under this head
is in excess of that claimable by
the Municipality by Rs. 786-8-11
25. They respectfully submit for
the consideration of the Commission-
ers the following suggestions:-

26. New books should be opened for
each official year in accounts
of the several registers and ledgers
to be kept in the Office, as the
present system of entering the
transactions of the several years
in one and the same book
is likely to cause confusion
and delay in looking for the
transactions of a particular
year.

27. A detailed statement showing
the demands, collection and
balance in account of House
and Trades' tax as well of the
other forms such as tolls
Slaughter houses &c, to be
for the current and arrears
should be prepared for
each month and laid before
the meeting of the Commission-
ers.

at once times as may be convenient to them for their disposal. This, I think, will serve for occasional reference and facilitate the preparation of the annual statements which it was with difficulty to prepare for the year under report.

28. In the same manner a statement shewing the progress made in each of the new works and repairs may be prepared for each month or each quarter of a year. This statement should show the amount of estimate year work and its cost during the current as well as up to the previous month.

29. At the end of each official year a thorough scrutiny such as that conducted at the Revenue Jamabundy should be

made into the arrears in account of House and Trades' tax and the amount, ascertained to be irrecoverable, struck off the accounts.

30. In conclusion I beg to express my thanks to the Honorable President and to the late and Present Vice Presidents for the direction given to the Writers of the Municipal office from whom I received every assistance required by me.

I beg to remain
Gentlemen,

Your most obedient servant

Salern Municipal Office }
15th June 1871. }

Bhanuiah
2nd Asst. District Collector's office
Andithan

A

Statement showing the details of expenditure incurred by the Salem Town Municipality for the year ending on the 30th April 1871.

	Description	Amount	Expenditure for	
			1870/71.	1871/72.
I New Works	Buildings		14 97 14	1
	Erecting Latrines	903 5 3		
	"Toll Houses	162 " "		
	Dust Pits	282 " "	4200	
	Cholera Camp Sheds	150 8 10		
II Repairs	Drains		1386 9 4	
	Constructing Tunnels	593 14 3		
	Do Drains	671 1 7		
	Do Cisterns	121 10 1		
III Conservancy	Buildings - Repairing Roundwalls		2 15	
	Roads		3465 6 10	
	Maintenance of Roads	3207 14 1	10400	
	Overseer & Maistries	257 8 9		
IV Public	Drains - Cleaning Jeppa Column		121 10 1	
	Pay of 1 Sanitary Inspector		169 8 3	
	Do 1 Overseer		714 2 6	
	Do 10 Nuisance Maistries		687 6 2	
	Do 4 River Watchers		147 6	
	Do 1 Vaccinator		180	
	Do 1 Water man		23 12 8	
	Do 41 Drain Cleaners		2419 7 5	
	21 Pairs of hired bullocks and Carts		3033 9 9	
	Wages of 56 scavengers		2999 3 9	
	Compensation for Wats removed		1037 8 6	
	Removing Richly Bar		307 6 9	
	Carts purchase &		50 7	
	Removing Short Magazine		23 3 14	
	Erecting Ashman & Co. to house and make			
	Analyzing Bar			
		7936 14 3	5707 5 4	
			24135 7 3	

Carriover

Description	Amount	Estimate 1870/71	
Brought forward		24,357	3
Supervision and Management		19,561	2
Pay of 1 Secretary	840		
Do 1 Head Clerk	300		
Do 1 Cashkeeper	240		
Do 1 Peon	72		
Do 4 Bill Collectors	379 12 8		
Auditors Remuneration	125		
Miscellaneous charges		1069	8
Office Stationery & Stamps	247 10		
Contingent charges of the Municipal Office	226 7 5	4,082	
Printing charges	200 3 8		
Railway charges	96 15 11		
Tin plates for Carts	96 14		
Plate Boards for toll gates	90		
Coal Tar	38 4 9		
Whitewashing the Municipal buildings	* 23 12 9		
Furniture of the Municipal Office buildings	* 12		
Street Boards	10		
Travelling charge of a Surveyor employed for the Town	10		
Cartage for bringing down furniture from the Railway Station	8		
Painting Paint Box	3 7 3		
Repairing Office buildings	* 5 4 11		
Market		1014	4 6
Construction	964 4 6		
Rent of a Market at Salem	45		
Establishment	5		
Enumerators pay		88	3
Value of a Rug bought for the use of the Sanitary Inspector	*	50	
Land purchased for market at Shivaipett		2000	
Fee paid for preparing a street map of		15	
Lighting		1166	3 2
The pits to be filled in a Lane situated in connection with the Municipality		15	
Repairing wells		196	3 6
Gun expense		160	2 8
Wages of a Town Crier		24	4
Civil Dispensary		1210	11 5
Grant in aid to Court of		770	1 4
Refund of the Deposits made as per the provisions of the Municipality during the		7191	13 5
Grand Total		34,357	2

Establishment

Purposes other than those specified in Sec 25

C. J. Lawrence
President

Phanuriah
Auditor

Salem Municipal Office

55H ✓

Salem ✓

ANNUAL STATEMENT OF THE ACTUAL RECEIPTS AND CHARGES ON ACCOUNT OF THE MUNICIPAL POLICE, OF THE TOWN FOR THE YEAR ENDING 30th APRIL 1871

Date of payment.	Payments made by the Municipality into the Treasury on account of Police as per Receipts of the Treasury Officer.	Amount.	Total.	Actual Expenditure incurred on account of the Municipal Police.	Amount.	Total.
	For the month of May 1870	497 2 4		Pay and Allowances for May 1870	559 .. "	
	" do June "	496 " 10		" do June "	540 " "	
	" do July "	249 8 8		" do July "	528 12 11	
	" do August "	" " "		" do August "	539 " "	
	" do September "	992 1 8		" do September "	558 " "	
	" do October "	496 " 10		" do October "	571 " "	
	" do November "	496 " 10		" do November "	569 " "	
	" do December "	496 " 10		" do December "	556 " "	
	" do January " .../71	496 " 10		" do January " .../71	588 " 6	
	" do February "	496 " 10		" do February "	568 15 6	
	" do March "	496 " 10		" do March "	569 1 7	
	" do April "	496 " 10		" do April "	568 " "	6714 14 6
				Clothing and Accoutrements for 3 Hd. C. ...	40 3 6	
				Do do for 4 Dy. C. ...	49 8 "	
				Do do " 47 C. ...	576 15 7	666 11 1
				Contingencies	335 12 11	335 12 11
				Total...	...	7717 5 6
				Deduct one-fourth payable by Government ...	...	4929 6 4
				Balance	...	5788 " 2
	Total amount paid by the Municipality into the Treasury...	...	5707 5 4	Total Net charge payable by the Municipality ...	...	80 10 10

	Sanctioned strength.	Actual strength employed.
Inspectors	12	12
European Head Constables ...	36	36
Native do. do. ...	48	48
Deputy do. do. ...	564	560
Constables	660	656
Total	660	656

OFFICE OF THE SUPERINTENDENT
OF POLICE, Salem DISTRICT.
21st June 1871

Note -
Forwarded as requested in Letter No 46 dated 12th June 1871
from the Vice President of the Salem M. Commisn

Wm. D. Smith of Salem
Superintendent of Police.
A. Circuit

typed B✓

Abstract of charges under all Heads incurred
by the Municipal Commissioners for the Town
of Salem during the year ending on the 30th
April 1871.

	Description of Heads	Expenditure			
		Amount		Total	
1	New works & improvements	2,884	8 "		
2	Repairs	3,589	15 "		
3	Conservancy	1,195	3 10 "		
4	Establishments	3,025	13 4	2,145	15 3
5	Police	5,707	5 4		
6	Purposes other than those specified in Section 25.	7,191	18 5	12,899	2 9
	Grand Total			34,353	2 "

Salem - }
15th June 1871

Bhanurik
2nd Secy. Engrs. & Coll. Office
Auditor.

C. J. Loesley
President

typed C ✓ ... Recd 16/1 1871
 Statement of Receipts for the year ending on the 30th April 1871

Particulars		Amount	Total
Current			
1	Rate on Houses and Buildings	6411 4 5	
2	Tax on Arts, Trades and Professions	1000 0 0	
3	Tolls	854 2 8	
4	Tax on Carriages and Animals	1155 12 0	
5	Registration of Carts	124 10 8	
6	License Fees	269 1 1	
	1. Cart Stands	168 8 1	
	2. Janing	60 0 0	
	3. Paydole	40 13 0	
7	Fines and Miscellaneous	482 8 10	
	1. Magistrates fines	386 8 0	
	2. Warrant fees	96 0 0	
			23380 8 8
8	State Contribution	6150 0 0	
	At 25 per cent of the adampitt expenditure	5363 8 0	
	Sum overdrawn	786 8 0	
9	Other receipts	2802 1 3	
	1. Slaughter house rent	1622 9 4	
	2. Market	182 14 5	
	3. Cattle trespass fines	252 4 4	
	4. Road lev	166 15 0	
	5. Sale proceeds of trees	129 8 2	
	6. Tools sold	67 15 0	
	7. Sale proceeds of rubbish	30 14 6	
	8. Sum overdrawn	25 0 0	
	9. Sundries	24 3 0	
	10. Byelaws sold	0 7 0	
	Carried over	8652 1 3	23380 8 8

Public Department

Proceedings of the Madras Government
Read the following letter
from the President of the
Municipal Commission
Salem, dy 13th Sept, 1871,
N^o 105.

Order thereon. O. S. 23^d
Oct. 1871. Do. 1601.

In the statements
submitted with the fore-
going letter, receipts of
deposits to the amount
of Rs 327, and disburse-
ments ~~Rs~~ Rs 710-1-4 have
been erroneously included.
The statements are to
embrace only the trans-
actions of the Municipal
fund. It is plain that
deposit.

Handwritten signature/initials

Particulars		Amount		Total	
10 Recoveries	Brought forward	8652	1 3	23380	8 8
		5646	4 2		
	1. Advances made to the Secretary of the Municipal Office } 700.000				
	2. Amount expended for District Roads } 47754.8				
	3. Advances made to the Mun- icipal Commissioners } 735.000				
	4. Value of work done for private individuals } 300.000				
	Arrears			14398	5 6
	House tax				
	Trade tax				
	Tolls				
State Contribution		2579	15 3	5666	14 2
Deposits made by Renters				327	
Total				43672	12 3
Balances on the 30 th April 1870 brought forward				10660	8 6
Grand Total				54333	4 9

Salem
15th June 1871

Bhanuiah
2^d acc. Friction & Co.
Auditor. Office

Handwritten signature

deposits at least to the extent of the difference between the sums above given have been included in the balance brought forward, and the Govt in excluding these sums from the abstracts given below, have therefore reduced the balance to Rs 10,277-7-2. The full balance entered is less, it is observed, by Rs 7 than that shown in the account for 1869-70 and it is probable, notwithstanding repeated orders of Government, that deposits are still included in the reduced sum.

2. The receipts of the Salem

<u>Current</u>	
Rate on houses &c	Rs. as b. 6,411-4-5
Tax on carts &c	6,074-0-0
Tolls	8,563-3-8
Tax on vehicles &c	1,155-12-0
Regu. of carts	1,24-10-8
License fees	269-1-1
Trains &c	482-8-10
	23,380-8-8
State contribution	6,150-0-0
<u>Arrears</u>	
Rate on houses	562-10-11
Tax on carts	1350-0-0
Tolls	1164-4-0
State contribution	2589-15-2
	5,666-14-2
Other receipts	2,499-2-3
Recoveries	5,646-4-2
Balance brought fwd.	10,277-7-2
	<u>Rs. 53,620-4-5</u>

454/2
Salem Commissioners were, from current taxes Rs 23,380-8-8, arrears Rs 5,666-14-2, state contribution Rs 6,150, sundries Rs 2,499-2-3, and recoveries Rs 5,646-4-2, making with the reduced balance a sum of Rs 53,620-4-5. Under sundry receipts the Government have deducted the sum of Rs 2,15-0 shown in statement A as expended by the Commissioners on the pounds. The Commissioners should have nothing to do with the upkeep of the pounds, which are under the management of the Magistrate. The charge should have been met by

by that officer from the found receipts, the surplus only being handed over to the municipality. The item "recovery of amount expended on District roads", Rs 4,775-4-8 requires explanation. The President will report on what roads, and where, the outlay was incurred by the Commissioners, under what authority, and whether in whole or in part it is included in the expenditure on new works or repairs in 1869-70 or in 1870-1, as the inclusion may affect the State Contribution.

3. In Statement A, a number of items are wrongly

New Works	Rs 3982-6-5
Repairs	3494-8-6
Conservancy	10977-5-8
Police	5707-5-4
Establishment	2986-11-8
	<u>27,148-5-7</u>

Purposes other than those specified in Section 25.

Lighting	- 1166-3-2
Markets	- 3029-4-6
Civil Dispensary	1219-11-5
Town School	- 532-12-0
Landries	- <u>543-13-0</u>

	<u>6,491-12-1</u>
	<u>33,640-1-8</u>
Balance	<u>19,980-2-9</u>
Rs.	<u><u>53,620-4-5</u></u>

wrongly elapsed. The clearing of the Teppukolam is a conservancy charge, the removal of the chuklers' huts and of the Fort Magazine is to be transferred

to new works; the white-washing and repairs of the municipal buildings to repairs, and the surveyors' travelling charges to purposes other than those specified in Section 25.

In the marginal abstract these corrections have been effected.

4. The bill of the Superintendent of Police embraces the charges to the end of April 1871 from which the Govt. presume that the Commissioners have

have been in the habit
 of paying in advance
 If this is not the case
 and if consequently any
 money is still due, the
 President will report.
 The Commisaires' pay-
 ments have at any rate
 fallen short of the proper
 proportion by Rs 80-10-10
 which must be at once
 paid. The Government
 do not find in these
 accounts payments
 for State rent which
 appeared in those for
 68-69-70 & regarding which
 a report ^{not yet furnished} ~~which the~~
~~President has failed to~~
~~furnish~~, was called for.
 5. In computing the
 State

	5. 4
1702. 7. 1	
27,136. 5. 7	
25038. 12. 8	
725	
30. 4. 6	
29008. 8. 2	
725. 2. 0	
6150. 0. 0	
4901. 7. 1	
8052. 7. 1	
4. 5. 1	

49H 15-
 State contribution due,
 the expenditure on muni-
 cipal buildings must
 be deducted from both
 sides, ^{of the account} and the conservancy
 receipts set against the
 expenditure under that
 head. The current receipts
 are therefore Rs 22,368
 -8-8, and the expenditure
 including the police cost
 covered by the payments
 made, Rs 29,008-8-2.
 One fourth of the latter,
 or Rs 7,252-2-0, is
 therefore the sum to
 be taken. The Commis-
 sioners having drawn
 Rs 6,150 and received
 credit for Rs 1902-7-1,
 must refund Rs 800-5-1.
 6. In para 6 of G.O
 6th

6th September 1870, N^o 1118, the amount of Police charges paid directly by Government was, by an oversight, not deducted from the balance of contribution to be paid to the Commissioners. The amount was Rs 1968-6-11.

On the other hand the Commissioners have not drawn the sum which they overpaid for Police in 1869-70. All adjustments will be effected

by a payment by them to Government of Rs 2,603-3-8. The President will cause this sum to be credited to Govt. No claim under G.O. 3rd

Overdrawn State Contribution for 1869-70 -	1968-6-11
do ——— 1870-71 -	800-5-1
Police balance 1870-71 -	80-10-10
	<u>2,849-6-10</u>

Deduct Police overpayment 1869-70 -	246-3-2
	<u>Rs. 2,603-3-8</u>

3rd May 1871, N^o 583, has been preferred by the Commissioners.

7. The President's report as far as it goes is satisfactory as to the working of the Act, but if the expression "ordinary appeals" in paragraph 3 means appeals from assessments, the Govt., referring to Section 69 of Act II of 1865 observe that the proceedings of the Committee of three were illegal. It does not appear whether the arrangements which the President reports have been concurred in by the

the Commissioners. The Auditor's report reveals some considerable irregularities. The system of advances for works is carried too far; the registers of a payment are not corrected when appeal is allowed (section 42 Act I of 1865) but a correction is (or is not) made in the bill book, and hence it is impossible to frame correct demand collection and balance statements, or to check the bill collector's payments; and separate accounts of the expenditure.

121-122.

C. 19/10
2 2/10

67
Accounts of the Sd. Municipal for 1870-71

Govt. of {1871} Madras.

24th

John A. C. C. C. C.

Sadler.

Date _____

453

Ref

Envel

18 O. 23 C. 17, 1871, No. 100

Nos. 121. 122.

feeding or nest on the summit
of a part of the San Juan.
death per 1870-71.