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*Proceedings of the Madras Government, Financial Department,*
*29th October* 1873.

No. 239. Read the following letter from the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Negapatam, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Combaconum, 20th September 1873, No. 188 :—

Under Section 34 of the Towns' Improvement Act, III. of 1871, I have the honour to submit copy of the annual report of the Municipal Commissioners of Negapatam on the working of the Municipal Act in that town during the official year 1872-73, together with the statements showing the receipts and expenditure in the prescribed forms, as well as the statement showing the incidence of taxes called for in G.O., dated 12th June 1873, No. 822.

2. I have the honour to forward also the report of the medical officer in charge of the dispensary at Negapatam on the working of that institution during the year under report.

3. The accounts of the Municipality were audited under my orders by Mr. S. M. Johnson, Assistant to the Government Examiner of Railway Accounts, Great Southern of India Railway, and certified by him to be correct. His report on the state of accounts is also herein enclosed.

4. The gross receipts of the Municipality for the year under report amounted to Rupees 48,308-15-0, against Rupees 45,370-15-4 for the eleven months of the preceding year, at the close of which, however, Rupees 9,082-12-8 having remained unexpended, the actual net collections have been reduced to Rupees 39,226-2-4. This decrease is due to a great falling off in the income from tolls, as also to a general deficit in the collections of other taxes, chiefly ascribable, as in the case of Tanjore, to the later date at which the collection was begun during the year.

5. The income from tax on houses and professional tax has diminished about three-and-a-half and three per cent., respectively, judging from the average for eleven months. The incidence of house-tax is about 1 Rupee 2 Pice per house, or 2 Annas 8 Pice per head of population, while the incidence of tax on arts is about 4 Annas 3 Pice per head of population during the whole year.

6. The tax on vehicles is the only item showing an increase of about four per cent.

7. The receipts from tolls have decreased about twenty-two per cent. below the same for the eleven months of the year 1871-72, and nineteen per cent. below the Budget Estimate, owing to the want of competition among the bidders at the auction sale.

8. The income from fees and fines, having been over-estimated by the Commissioners, shows a large decrease.

9. Although Rupees 4,990 were put down in the Budget Estimate as contribution from the Local Funds on account of the maintenance of Road No. 36, the Local Fund Board, Negapatam, sanctioned and paid only Rupees 1,200, which the Commissioners consider to be totally insufficient. The Local Fund Board will again be addressed on the subject. A sum of Rupees 2,830 was received from the Local Funds on account of the dispensary, being the contribution due for the past two years.

The other items of receipt call for no remark.

10. The gross expenditure of the Municipality for the year under report amounted to Rupees 40,184-13-3, against Rupees 36,288 for the eleven months of the preceding year.

10*a*. *Grant I.*—Rupees 792 were spent for metalling the Pandagasalai Street to the extent of 235 cubic yards. Although this work was not included in the Budget Estimate, the Commissioners thought fit to execute it in consideration of the large amount of traffic carried on in the street, as also of the fact that the street had been out of repair for a very long time. Three tunnels were constructed, at a cost of Rupees 81, and three latrines, at a cost of Rupees 312. The chief item of expenditure under the head of "Repairs" consisted in the reforming of Road No. 36 and the Perumal Kovil Road, at a cost of Rupees 4,639-13-6. Rupees 410 were also spent in repairing and turfing the Akkaraikkolum Road. An expenditure of Rupees 3,190-8-8 was incurred on account of establishment, which consisted of two Overseers and a permanent gang of coolies, varying from fifty-one to thirty-three in number. The total expenditure under Grant I. amounted to Rupees 10,265-5-2, against Rupees 16,340 in the Budget Estimate. The decrease is due chiefly to a large reduction of expenditure under the head of "Repairs," as some of the roads did not require any repair, as also to the non-payment of the contribution of Rupees 1,000 to the Local Fund Board for repairing the Vettar Bridge.

11. *Grant II.*—Rupees 1,555-13-8 were expended on account of education; of this amount, Rupees 593-10-8 were paid for salary grants and Rupees 428 for results grants on account of fourteen pial schools. In ten of these, which are termed "Municipal Pial Schools," Government school books have been introduced, the Municipal Commissioners having undertaken to supply those books gratis. The cost of books, &c., supplied during the year came to Rupees 208-15-0. Rupees 324-8-0 were contributed to Local Funds on account of Educational Inspectorate.

12. *Grant III.*—The charges on account of the dispensary amounted to Rupees 5,433-10-7, being Rupees 663-10-7 in excess of the budget provision, notwithstanding that no expenditure was incurred on account of the Nagore Dispensary, which it was the intention of the Commissioners to establish during the year, and for which Rupees 1,200 were provided. This excess is attributable to the adjustment of the Treasury accounts having been made during the past year with regard to the salaries of the medical subordinates, amounting to Rupees 1,874 and odd, for the eleven months of the preceding year, and which were defrayed from the Provincial Funds in the first instance. No dispensary was opened at Nagore, as no Hospital Assistant could be procured to take charge of it. I am still in communication with the Surgeon-General, Indian Medical Department, on this subject, and as soon as one is procured the dispensary will be opened.

13. Rupees 14,940-10-6 were expended under the head of "Conservancy," against Rupees 19,406 during the eleven months of the preceding year. The decrease is due partly to the reduced rates at which the conservancy and the night-soil carts were hired, and partly to a diminution in the charges for clearing tanks and wells. The Commissioners have taken under their own management a tank belonging to the Perumal Kovil, and which has been obtained on lease for twenty years, and have set it apart for drinking purposes. All the other tanks in the town have been drained and fresh water introduced into them. It will thus be seen that the Commissioners have been trying their best with the existing resources to abate the inconvenience caused by the deficient water supply of the town. The steam pump and engine bought during the year 1871-72 has been found to be eminently useful in draining the tanks, and its working is so much appreciated by the people that the Commissioners of the Combaconum Municipality borrowed it on the occasion of the last Mahamangham festival, and employed it very successfully in draining the Mahamangham and Pothamarai Tanks situated in that Municipality.

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14. *Grant IV.*—The same number of lights was maintained during the past year as in the preceding year, and with about the same cost. The total charges under Grant IV. came to Rupees 3,734-9-10.

15. *Grant V.*—No changes have taken place in the establishment for supervision and management, details of which are given in the Statement II.-B, and the total expenditure under this head amounted to Rupees 3,672-13-9.

16. It will be observed that the expenditure under Grant I., Grant III., and Grant IV., bear a ratio of 21·3, 43·3, and 7·7 per cent., respectively, to the entire receipts and of 26·2, 52·1, and 9 per cent. to the entire expenditure.

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From H. J. STOKES, Esq., Vice-President of the Municipal Commission, Negapatam, to the Hon. D. ARBUTHNOTT, President of the Municipal Commissions, Tanjore District, dated Negapatam, 4th June 1873, No. 92.

I have the honour to report on the operations of this Municipality during the year ending 31st March 1873, together with the statements of receipts and disbursements in the forms prescribed by Government in their Order, dated 28th October 1871, No. 1646.

2. The receipts amount to Rupees 48,308-15-0, which is composed of Rupees 9,082-12-8, balance from last year; Rupees 340-11-7, Surplus Pound Fund; Rupees 34,293-3-6, realized by taxation; Rupees 4,030, contribution from Local Funds; and Rupees 562-3-3, otherwise realized.

3. The expenditure amounts to Rupees 40,184-13-3, leaving a balance of Rupees 8,124-1-9. If this sum be reduced by the permanent office advance of Rupees 90, and if Rupees 3,506, being deposit of tax collectors and toll contractors, &c., be added to it, with Rupees 16-10-5, which were paid in the month of March through the Tahsildar of Negapatam for twelve dozen of omum water supplied by the President of the Local Fund Board, and which is commented on by the Auditor in the penultimate paragraph of his report, it will correspond with the Treasury balance of Rupees 11,556-12-2.

4. RECEIPTS.—*Rates on Houses, current.*—The demand under this head was Rupees 8,814-15-1, while the collection was Rupees 8,374-9-6, besides a refund of Rupees 22-15-3, leaving a balance of Rupees 417-6-4. Of this, Rupees 391-12-5 have since been collected, and the remainder, Rupees 25-9-11, will be collected in the current year. The arrears of house-tax, as shown in Statement IV., were Rupees 19-7-9, of which Rupees 10-6-5 have been collected, and the balance, Rupees 9-1-1, will be collected in the current year.

5. *Tax on Arts and Professions, current.*—According to the register the demand under this head was Rupees 13,805-8-0, while the amount collected was Rupees 12,349-2-0, exclusive of a sum of Rupees 322 refunded on appeal, leaving a balance of Rupees 1,134-6-0, of which Rupees 730-8-0 were written off as irrecoverable by the death, desertion, and the relinquishment of trade by the tax-payers. There were 302 persons prosecuted before the 2nd Class Magistrate of Negapatam for the recovery of Rupees 635. Out of this sum, Rupees 248-2-0 were collected and brought to account before 31st March; Rupees 229 have since been collected and held in deposit, and prosecutions are pending for the remainder. The arrears under this item, as shown in Statement IV., amounted to Rupees 548-9-4; Rupees 395-10-7 were collected, while Rupees 26-8-0 were refunded on appeal, and Rupees 102 were written off as irrecoverable, and the balance, Rupees 24-6-9, remains still to be realized.

6. *Tax on Carriages and Animals.*—The collections under this head were Rupees 1,484-4-0 with an arrear of Rupees 9, which was collected and brought to account in the year under review. There was an increase of Rupees 55 in this over the previous year.

7. *Tolls.*—The estimate for the year was Rupees 11,000, but the actual amount for which the tolls were farmed out was Rupees 9,876.

8. *License Fees, &c.*—Rupees 1,384-13-0 were collected under this head, under which are included license fees for fifty-seven temporary erections, one cart-stand, five slaughter-houses, 127 places in which dangerous and offensive trades are carried on, and fees for Notice of Demand and Warrant. The Commissioners over-estimated considerably these last items, as they realized only Rupees 127-5-0 for Notices of Demand and Rupees 4 for Warrant fees.

9. *Magisterial Fines.*—Rupees 307-2-0 were imposed on defaulters for not paying the professional tax, and the remaining Rupees 111-4-0 were from offenders against the penal provisions of the Act.

10. *Contribution from the Local Fund Board.*—Though the Commissioners have entered in the budget Rupees 4,990, which they annually received from Government for the maintenance of Road No. 36, yet the Local Fund Board reduced this sum to Rupees 1,200, a sum which the Commissioners think altogether insufficient. Rupees 2,830 were also received from the Local Fund Board on account of the Civil Dispensary. Half of this sum, viz., Rupees 1,415, appertains to the previous year.

11. *Miscellaneous Receipts.*—These amount to Rupees 562-3-3, and include sale proceeds of Sweepings (Rupees 338), avenue trees sold (Rupees 41-9-3), fish sold from the Tamarai Kolum (Rupees 91), price of medicines sold at the dispensary (Rupees 49), and Rupees 42-10-0 collected for rent on municipal lands.

12. Expenditure.—*Grant I.—Public Works.—New Works and Repairs.*—These are given in detail in the Statement II.-A. The Pandagasalai Street behind the Sea Custom Office was metalled for Rupees 792. Though this work was not budgeted for, the heavy traffic carried on in the street and its extreme disrepair necessitated the immediate execution of this work.

There were three tunnels constructed for Rupees 81, and three latrines and six ash-pits at a cost of Rupees 340.

The main roads were repaired with laterite during the year. Some of them were formed late in the previous year and did not require repairs, and part of the permanent road cooly establishment was dispensed with, so the cost of repairs was not so great as was anticipated. No expenditure has been incurred for repairing the Vettar Bridge, although 1,000 Rupees were allotted in the estimate. Rupees 631-15-0 were spent in repairing the dispensary, dust-boxes, and latrines.

There is an establishment consisting of two Overseers and road coolies. The number of the latter varied from fifty-one to thirty-three after the first quarter of the year, and on the whole cost Rupees 3,190-8-8, as particularized in the Statement II.-B, Grant I.

13. *Grant II.—Education.*—The budget estimate was Rupees 2,000, whereas Rupees 1,555-13-8 were spent for this purpose; Rupees 593-10-8 were paid as salary grants-in-aid to teachers employed in the Wesleyan Mission Elementary School and Hindoo Girls School and the College Branch Hindoo Elementary School at Negapatam; and Rupees 428-12-0 were paid for results grants for fourteen pial schools, including the salary of one Inspecting Schoolmaster. Ten of these are under the superintendence of the Rev. H. deRochely and are called "Municipal Pial Schools." Books and furniture were supplied to those schools at a cost of Rupees 208-15-0, and Rupees 324-8-0 were contributed to the Local Fund Board, being the moiety of the cost for Educational Inspection.

14. *Grant III.—Sanitation and Medical Services:—*

(1.) *Hospital and Dispensaries.*—Under this head, Rupees 5,433-10-7 were expended, including the salary of the medical officer for the year ending 31st March 1872. The details of this sum are given in Statements No. II. (Grant III.-1) and II.-B (Grant III). A report of the working of the dispensary received from the Apothecary in charge is herewith submitted.

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(2.) *Vaccination.*—Rupees 138-10-0 were spent for this purpose. The Commissioners have adopted the system of paying by results, at 4 Annas for each successful case, of which there were 509 in the year. Rupees 11-6-0 were spent on purchasing 100 copies of "Lecture on Vaccination," &c. Finding that one vaccinator was insufficient, another has been appointed from the beginning of this year.

(3.) *Registration of Births and Deaths.*—Three Registrars were employed, one for Negapatam, one for Nagore, and one for Valipaliam, on salaries of Rupees 15, 12, and 10, respectively. The total number of births were 1,528 and deaths 1,292 during the official year, being a percentage to the population of 48,429 of 3·1 and 2·6, respectively. The present system works satisfactorily.

(4.) *Conservancy.*—A sum of Rupees 14,940-10-6 was spent under this head. The establishment has cost Rupees 5,147-6-6, as per detail given in Statement II.-B (Grant III.-4). Rupees 5,835-5-2 were paid to the cart contractor for removing rubbish with twenty bandies from the streets and ash-tubs, and for supplying eleven pairs of bullocks for night-soil carts. The expenditure for removing rubbish was reduced from Rupees 445 per mensem, which was paid to the contractor in the previous year, to Rupees 335. The actual sum paid to the contractor was Rupees 3,929-7-0, deducting Rupees 90-9-0 as a fine for neglect of duty. Eleven pairs of bullocks were hired at Rupees 17 per month per pair from the commencement of the year to 23rd October, but, subsequently, the same number was hired for Rupees 11-8-0. A fine of Rupees 20 was imposed on the contractor for negligence. Rupees 2,866-4-3 were expended on cleaning of tanks, wells, &c., as per detail given in Statement II.-4c. The Commissioners have taken a tank under their direct management, called Thotalukolum, on agreement of the Trustees of Perumal Kovil, for twenty years. This important tank serves as a feeder to the other tanks at Nagore, and is set apart for drinking purposes. Two other tanks which were set apart for bathing purposes were also cleaned by the steam-engine and pump. There were also nineteen public wells cleaned at a cost of Rupees 165, and Rupees 229-3-0 were spent in supplying the tanks with fresh water. In cleaning these tanks, the steam-engine has been very successful. The other items, such as contingencies, killing dogs and snakes, &c., and tools for the steam-engine, call for no remark.

15. *Grant IV.—Miscellaneous Municipal Purposes.—Lighting.*—Rupees 872-1-0 were paid to the peons and lamp-lighters. 476 kodums (of seventy-two seers each) of cocoanut-oil were purchased for Rupees 2,379-8-0 for 205 lights; Rupees 200-8-0 were remitted to England for glasses to lanterns. Wicks cost Rupees 179-6-4; repairs to lanterns, Rupees 48-3-6; towels and ladders, &c., Rupees 54-15-0. The total charge under this head was Rupees 3,734-9-10.

16. *Grant V.—Supervision and Management.*—Under this grant, Rupees 3,672-13-9 were spent (on account of office establishment, Rupees 3,220-2-0: miscellaneous, Rupees 452-11-9), the particulars of which are given in Statement II.-B. (Grant V.) and Statement II. (Grant V.-2).

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From Mr. S. M. JOHNSON, Auditor of the Municipal Accounts, Negapatam, to the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Negapatam, dated Negapatam, 19th May 1873.

I have the honour to report having completed the audit of the accounts of the Negapatam Municipality for the official year 1872-73, and to forward, herewith, a balance sheet, statement of receipts and expenditure, and an acknowledgment from the Tahsildar in support of the balance at credit of Municipal Funds on the 31st March last.

2. The improvements suggested by me in my report of the municipal accounts for the year 1870-71 have, with one exception, been carried out. The accounts are in consequence very complete, afford greater facility for examination, and have rendered the work of auditing on this occasion comparatively easy.

3. The cash-book, journal, and ledger were checked and examined by me in the usual way, as were also the registers and cheque-books of the several heads of revenue, and I am glad to be able to say that I found the accounts in order and eminently satisfactory.

4. There are one or two points, however, which require attention. A cash balance of Rupees 90 is kept permanently in hand to meet petty charges; this amount is debited and credited at the beginning and end of each month in the cash-book, but has never been posted into the ledger, so that the cash balance as shown by the ledger is less by 90 Rupees than the actual amount. This is of course irregular, and arises from no "cash account" being opened in the ledger. Were this done, the balance of this account would always be the *cash in hand*, in distinction to the balance of the Treasury account which shows *cash in the Treasury*.

5. Another point, and which I have brought to notice previously, is the posting certain cash transactions into the journal direct, without passing them through the cash-book. These entries are taxes that have been collected by the Tahsildar on warrants taken out by the Municipality. They are in due course paid into the Treasury to credit of Municipal Funds, but there is delay in advising the Municipal Office of the payments. Thus, if the taxes are paid in in April and advice is not given till May, it becomes necessary to post these items direct into the journal for April (the cash-book being closed at the end of each month), to ensure uniformity between the Treasury and Municipal Accounts. This, it will be seen, can be easily remedied by the Tahsildar being requested to advise all payments *during* the month in which they are made. Similar delay to the above in cashing a cheque has caused a difference, it will be observed, between the balance in Treasury per the Tahsildar's advice and that shown by the municipal books. The difference is Rupees 16-10-5, and is the amount of a cheque drawn in favour of the Tahsildar in March last and brought to account in the same month. The cheque was, however, not cashed till April; hence the disagreement. Differences like these are, of course, at times unavoidable and right themselves, but the Tahsildar ought, if possible, to secure uniformity between the two sets of accounts.

6. I cannot close my report without speaking in high terms of the Manager. The books are kept with the greatest neatness and complete accuracy. The Municipality is fortunate in possessing the services of so efficient an Accountant.

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BALANCE Sheet of the Negapatam Municipality for 1872-73.

| | Rs. | A. | P. | | Rs. | A. | P. |
|---|---|---|---|---|---|---|---|
| To Cash balance brought forward | 9,082 | 12 | 8 | By Conservancy ... ... ... | 12,940 | 8 | 1 |
| ,, Arts and professions tax ... | 12,744 | 12 | 7 | ,, Roads ... ... ... | 8,253 | 6 | 2 |
| ,, House-tax ... ... ... | 8,384 | 15 | 11 | ,, Establishment ... ... | 5,538 | 1 | 2 |
| ,, Tolls ... ... ... ... | 9,876 | 0 | 0 | ,, Dispensary ... ... ... | 5,640 | 4 | 10 |
| ,, Local Fund contributions ... | 2,830 | 0 | 0 | ,, Lighting ... ... ... | 3,734 | 9 | 10 |
| ,, Carriage and animal tax ... | 1,484 | 4 | 0 | ,, Education ... ... ... | 1,555 | 13 | 8 |
| ,, Maintenance of Road No. 36. | 1,200 | 0 | 0 | ,, Steam engine and pump ... | 614 | 9 | 6 |
| ,, Dangerous and offensive trades ... ... ... | 945 | 0 | 0 | ,, Latrines ... ... ... | 480 | 13 | 0 |
| ,, Fines ... ... ... ... | 418 | 6 | 0 | ,, Sundries ... ... ... | 245 | 2 | 10 |
| ,, Pound fund ... ... ... | 340 | 11 | 7 | ,, Ash-pits ... ... ... | 233 | 0 | 0 |
| ,, Temporary erections ... ... | 223 | 8 | 0 | ,, Stationery ... ... ... | 207 | 8 | 11 |
| ,, Notice fees ... ... ... | 127 | 5 | 0 | ,, Miscellaneous works ... | 86 | 9 | 9 |
| ,, Slaughter-houses ... ... | 60 | 0 | 0 | ,, Killing snakes ... ... | 96 | 13 | 0 |
| ,, Municipal lands ... ... | 42 | 10 | 0 | ,, Killing dogs ... ... | 25 | 3 | 0 |
| ,, Avenue trees ... ... ... | 41 | 9 | 3 | ,, Rent ... ... ... | 54 | 5 | 6 |
| ,, Cart-stands ... ... ... | 25 | 0 | 0 | ,, Cash balance ... ... ... | 11,630 | 1 | 9 |
| ,, Deposits ... ... ... | 3,506 | 0 | 0 | | | | |
| ,, Warrant fees ... ... ... | 4 | 0 | 0 | | | | |
| Total ... | 51,336 | 15 | 0 | Total ... | 51,336 | 15 | 0 |

NEGAPATAM,
16*th May* 1873.

(Signed) S. M. JOHNSON,
*Auditor.*

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*29th October* 1873.

STATEMENT of Receipts and Expenditure of the Negapatam Municipality for the Official Year 1872-73.

| | | Rs. | A. | P. | | | Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| To Cash balance on 1st April 1872, viz.:— | | | | | By Conservancy ... ... ... ... ... ... ... ... ... | | 13,369 | 8 | 1 |
| In Treasury ... ... ... ... ... | 11,432 12 8 | | | | ,, Dispensary ... ... ... ... ... ... ... ... ... | | 5,689 | 4 | 10 |
| In hand ... ... ... ... ... | 50 0 0 | | | | ,, Establishment ... ... ... ... ... ... ... ... ... | | 5,538 | 1 | 2 |
| | | 11,482 | 12 | 8 | ,, Roads ... ... ... ... ... ... ... ... ... ... | | 8,253 | 6 | 2 |
| ,, Tax on arts and professions ... ... ... | 13,093 4 7 | | | | ,, Lighting ... ... ... ... ... ... ... ... ... ... | | 3,734 | 9 | 10 |
| Less remitted ... ... ... ... | 348 8 0 | | | | ,, Education ... ... ... ... ... ... ... ... ... ... | | 1,555 | 13 | 8 |
| | | 12,744 | 12 | 7 | ,, Sundries ... ... ... ... ... ... ... ... ... ... | | 245 | 2 | 10 |
| ,, Tolls ... ... ... ... ... ... ... ... ... ... | | 9,876 | 0 | 0 | ,, Stationery ... ... ... ... ... ... ... ... ... ... | | 207 | 8 | 11 |
| ,, House-tax ... ... ... ... ... ... ... | 8,407 15 2 | | | | ,, Latrines ... ... ... ... ... ... ... ... ... ... | | 480 | 13 | 0 |
| Less remitted ... ... ... ... | 22 15 3 | | | | ,, Ash-pits ... ... ... ... ... ... ... ... ... ... | | 233 | 0 | 0 |
| | | 8,384 | 15 | 11 | ,, Rent ... ... ... ... ... ... ... ... ... ... | | 54 | 5 | 6 |
| ,, Deposits—receipts during the year ... ... ... ... ... | | 3,352 | 0 | 0 | ,, Steam engine and pump ... ... ... ... ... ... | | 614 | 9 | 6 |
| ,, Contributions from Local Funds ... ... ... ... ... | | 2,830 | 0 | 0 | ,, Miscellaneous works ... ... ... ... ... ... ... | | 86 | 9 | 9 |
| ,, Contribution for maintenance of Road No. 36 ... ... ... | | 1,200 | 0 | 0 | ,, Killing snakes ... ... ... ... ... ... ... ... ... | | 96 | 13 | 0 |
| ,, Dangerous and offensive trades ... ... ... ... ... | | 945 | 0 | 0 | ,, Killing dogs ... ... ... ... ... ... ... ... ... | | 25 | 3 | 0 |
| ,, Tax on carriages and animals ... ... ... ... ... ... | | 1,484 | 4 | 0 | ,, Deposits—amount refunded during the year ... ... ... | | 2,246 | 0 | 0 |
| ,, Pound Fund—receipts on account of... ... ... ... ... | | 340 | 11 | 7 | ,, Balance, viz.:— | | | | |
| ,, Notice fees ... ... ... ... ... ... ... ... ... ... | | 127 | 5 | 0 | Cash in Treasury :— | | | | |
| ,, Temporary erections ... ... ... ... ... ... ... ... | | 223 | 8 | 0 | Deposits ... 3,506 0 0 | | | | |
| ,, Conservancy—sale proceeds of rubbish and fish ... ... | | 429 | 0 | 0 | Municipal Fund 8,034 1 9 | | | | |
| ,, Dispensary—sale proceeds of medicine ... ... ... ... | | 49 | 0 | 0 | | 11,540 1 9 | | | |
| ,, Slaughter-houses ... ... ... ... ... ... ... ... | | 60 | 0 | 0 | Cash in hand ... ... ... ... ... | 90 0 0 | | | |
| ,, Municipal lands—rent of ... ... ... ... ... ... ... | | 42 | 10 | 0 | | | 11,630 | 1 | 9 |
| ,, Avenue trees ... ... ... ... ... ... ... ... ... | | 41 | 9 | 3 | | | | | |
| ,, Fines ... ... ... ... ... ... ... ... ... ... ... | | 418 | 6 | 0 | | | | | |
| ,, Cart-stands ... ... ... ... ... ... ... ... ... ... | | 25 | 0 | 0 | | | | | |
| ,, Warrant fees ... ... ... ... ... ... ... ... ... ... | | 4 | 0 | 0 | | | | | |
| Total ... | | 54,060 | 15 | 0 | Total ... | | 54,060 | 15 | 0 |

NEGAPATAM,
16*th May* 1873.

(Signed) S. M. JOHNSON,
*Auditor.*

the construction of a new tank which had been proposed. The receipts from taxes and miscellaneous sources were Rupees 8,994 below the estimate, owing chiefly to a decrease in the income from the "Taxes on Arts, &c.," and "Tolls," and in the contribution from Local Funds. In the case of the first-mentioned, the demand was Rupees 13,805, being about Rupees 1,200 below the estimate, but rather more than Rupees 1,700 above the collection of the previous year. The collections from tolls were Rupees 1,124 short of the estimate and Rupees 2,747 below the collection in the year 1871-72, which consisted of only eleven months; but no explanation is offered. Regarding the decrease in the Local Fund contribution for roads from Rupees 4,990, formerly paid by Government, to Rupees 1,200, the Vice-President reports that the Commissioners consider the amount altogether insufficient. The Government observe, however, that the whole expenditure on "Communications," including a proportionate share of the cost of Public Works Establishment, amounted to only Rupees 8,680, or about Rupees 1,200 less than the income from tolls; and, under these circumstances, they are of opinion not only that the Commissioners have no just cause for complaint, but that the Local Fund contribution for roads should cease altogether, Negapatam being in fact a depôt for sea-borne trade, and the tolls thus falling on the traffic of a wide area beyond the town. The receipts from "Sale of Medicines" should appear in Statement I. under "5*a* Hospitals" and not under "Miscellaneous." The amount has been correctly entered in Statement I.-A.

3. The outlay on Public Works was Rupees 10,265, against an estimate of Rupees 16,340. The explanation given of the short expenditure is that the cost of repairs was reduced by a part of the permanent road cooly establishment being dispensed with, and that no contribution was paid to the Local Fund Board for the Vettar Bridge, although Rupees 1,000 had been allotted for the purpose. Education appears to have made progress during the year, though the full budget grant was not utilized. The report on the dispensary shows a marked improvement in the management of the institution as well as in the attendance, and it is observed that the increase over the estimate under the head arose from the adjustment of charges met from Provincial Funds in 1871-72.

4. The general working of the Act appears to have been satisfactory. The closing balance of Rupees 8,124 is very high, but the Government observe that it is Rupees 959 less than that with which the year commenced, and that the abolition of the tax on arts, &c., will very materially reduce the municipal income after the current year.

(True Extract.)

*Chief Secretary.*

To the President of the Municipal Commission, Negapatam.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Local Fund Boards, Tanjore District.

Exd. J. H. Burns.

Govt. of {1873 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
*Negapatam,*
*&c.,* *&c*

*Dated October, 29th.*

*Recd.* *Encl.*

*G.O., 29th October 1873, No. 1570.*

From

**OCTOBER.**
**Nos. 239-240.**

*Negapatam Municipality.*—The annual report of this Municipality for the year 1872-73 reviewed.

No 92

Municipal Commissioner's Office
Negapatam 4th June 1873.

From M. J. Stokes Esquire
Vice President
Municipal Commission
Negapatam

To The Honorable D. Arbuthnot
President of the
Municipal Commission
Tanjore District

Sir,

I have the honor to report on the operations of this Municipality during the year ending 31st March 1873, together with the Statements of receipts and disbursements in the forms prescribed by Government in their order, dated 28th October 1871 No 1646.

2. The Receipts amount to Rs 48308-13-0 which is composed of Rs 9,082-12-8 balance from last year, Rs 340-11-4 surplus

Rs 248. 2. 0. were Collected and brought to account before 31st March. Rs 229 have since been Collected and held in deposit, and prosecutions are pending for the remainder. The arrears under this item as shown in Statement II amounted to Rs 578. 9. 4 Rs 395. 10. 7 were Collected, while Rs 26. 8. 0 were refunded on appeal; and Rs 102 were written off as irrecoverable and the balance Rs 214. 6. 9 remains still to be realized.

6. Tax on Carriages and Animals;—

The Collections under this head were Rs 1484. 4. 0 with an arrear of Rs 9. 0. 0. which was Collected and brought to account in the year under review. There was an increase of Rs 55. 0. 0. in this, over the previous year.

7. Tolls.— The estimate for the year was Rs 11.000 but the actual amount for which the Tolls were farmed out was Rs 9.876. 0. 0.

8. License Fees &c;—

Rs 1384. 13 0 were Collected under this



this head; under which are included license fees for 54 temporary erections, one Cart Stand 5 slaughter houses. 127 places in which dangerous and offensive Trades are Carried on; and fees for 2 Notice of Demand and warrant. The Commissioners over-estimated considerably these last items as they realized only Rs 127. 5. 0 for notices of demand and Rs 4. for warrant fees.

9. Magisterial Fines;—

Rs 307. 2. 0 were imposed on defaulters for not paying the Professional Tax, and the remaining Rs 111. 4. 0 were from offenders against the penal provisions of the Act.

10. Contribution from the Local Fund Boards;—

Though the Commissioners have entered in the Budget Rs 4.990 which they annually received from Government for the maintenance of Road No 36, yet the Local Fund Board reduced this item to

to Rs 1200, a sum which the Commissioners think altogether insufficient Rs 2830. 0. 0 were also received from the Local Fund Board on account of the Civil Dispensary. Half of this sum viz Rs 1415. 0. 0 appertains to the previous year.

11. Miscellaneous Receipts.

These amount to Rs 562. 3. 3 and include sale proceeds of Surcharge Rs 338. 0. 0, Avenue Trees sold for Rs 41. 9. 3, Fish sold from the Tamarai Kulam Rs 91, price of medicines sold at the Dispensary Rs 49. 0. 0, and Rs 42. 10. 0 Collected for rent on Municipal lands.

Expenditure:—

Grant I Public Works.—

New works and repairs.

12. There are given in detail in the Statement H A, The Pundagasalai street behind the Sea Customs office was metalled for Rs 792. 0. 0 Though this work was not budgetted for, the heavy traffic carried on in the street and its extreme disrepair necessitated the immediate execution of this work.

There were three tunnels constructed for Rs 81. and three latrines and 6 ashpits, at a cost of Rs 340. 0. 0.

The main roads were repaired with laterite during the year, some of them were formed late in the previous year and did not require repairs and part of the permanent road Coolie establishment was dispensed with. So the cost of repairs was not so great as was anticipated. No expenditure has been incurred for repairing the Vettar Bridge although 1000 Rs were allotted in the estimate. Rs 631. 15. 0 were spent in repairing the Dispensary, dust boxes and latrines.

There is an establishment consisting of two overseers and road Coolies. The number of the latter varied from 31 to 33 after the first quarter of the year and on the whole cost Rs 2190. 8. 8. 00

particularized

particularized in the Statement II B Grant I.

13. Grant II Education. The budget estimate was Rs 2000 whereas Rs 1838. 13. 8. were spent for this purpose. Rs 393. 10. 8. were paid Salary grant-in-aid to Teachers employed in the Wesleyan Mission Elementary School and Hindu girl School and the College Branch Hindu Elementary School at Negapatam. And Rs 428. 12. 0. were paid for "Result grant" for 14 pyal schools including the Salary of one Inspecting School Master. Ten of these are under the superintendance of the Revd. H de Rochely and are called "Municipal Pyal schools." Books and furniture were supplied to these schools at a cost of Rs 208. 15. 0. and Rs 324. 8. 0. were contributed to the Local Fund Board being the moiety of the cost for educational Inspection.

14. Grant III Sanitation and Medical Services:—

Hospital

1st Hospital and Dispensaries.—

Under this head Rs 8433. 10. 7 were expended including the salary of the Medical officer for the year ending 31st March 1872. The details of this sum are given in statements No II Grant III. 1 and II 13 Grant III. A Report of the working of the Dispensary received from the Apothecary in charge is herewith submitted.

2nd Vaccination.— Rs 138. 10. 0. were spent for this purpose. The Commissioner have adopted the system of paying by results at four annas for each successful case, of which there were 709 in the year. Rs 11. 6. 0. were spent on purchasing 100 Copies of lecture on vaccination &c. Finding that one vaccinator was insufficient, another has been appointed from the beginning of this year.

3. Registration of Births and Deaths.— Three Registrars are employed one for Negapatam, one for Nagore and one for Valivalam

Valipatians on Salaries of Rs 15. 12 and 10 respectively. The total number of Births are 1528, and Deaths 1292 during the official year being a percentage to the population of 48.429 - 3.1 and 2.6 respectively. The present system works Satisfactorily.

III Conservancy:-

A Sum of Rs 14940. 10. 6 was spent under this head. The establishment has cost Rs 5147. 6. 6 as per detail given in statement II B. Grant III. 4. Rs 5855. 5. 2. were paid to the Cart Contractor for removing rubbish with 20 handies from the streets and pail tubs, and for supplying eleven pairs of bullocks for night soil Carts. The expenditure for removing rubbish was reduced from Rs 445 per mensem which was paid to the Contractor in the previous year to Rs 335. The actual Sum paid to the Contractor was Rs 3929. 7. 0. deducting Rs 90. 9. 0 as a fine for neglect of duty. Eleven pairs of bullocks were hired at Rs 17. 0 0. per month per pair from the

the Commencement of the year to 23rd October but subsequently the same number was hired for Rs 11. 8. 0. A fine of Rs 20 was imposed on the Contractor for negligence. Rs 28.66. 4. 3 were expended on cleaning of tanks, wells &c as per detail given in statement II. 4. C. The Commissioners have taken a tank under their direct management, Called Pholatin Kulum on agreement of the trustees of Peroomaul Koil for 20 years. This important tank serves as a feeder to the other tanks at Nagore; and is set apart for drinking purposes. Two other tanks which were set apart for bathing purposes were also cleaned by the steam Engine and Pumps. There were also 19 public wells cleaned at a cost of Rs 165; and Rs 229. 3 0. were spent in supplying the tanks with fresh water. In cleaning these tanks the steam Engine has been very successful. The other items such as

contingencies

"contingencies" killing dogs and snakes &c
" and tools for the Steam Engine Call for no
remarks.

Grant IV. Miscellaneous Municipal
Purposes) —

15
16. Lighting. Rs 872. 1. 0. were paid to
the Peons and lamp lighters. 476 Rodums
(of 72 seers each) of Cocoanut oil were
purchased for Rs 2379. 8. 0. for 205. lights.
Rs 200. 8. 0. were remitted to England for
glasses to lanterns, wicks Cost Rs 179. 6. 4.
Repairs to lanterns, Rs 48. 3. 6; Poles
and ladders, &c, Rs 574. 15. 0. The total
charge under this head was Rs 3,734. 9. 10.

Grant V Supervision and Manage-
ment. —

17 Under this grant Rs 3,672. 13. 9.
were spent. On account of office establish-
ment Rs 3220. 2. 0. Miscellaneous Rs 452. 11. 9.
the particulars of which are given in Statement II B.

Grant V

Grant V and Statement II Grant V 2.

Shawcross
(Signed) H. J. Stokes
Vice President

(True copy)

A. K. Chettiar
President

1873 Department

Enclosure No I in a letter

From

The President
Municipal Commr
Negapatam

To

The Chief Secretary to
Govt
Fort Saint George
Madras

Dated 20th September 1873
Received

No 188.

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Copy of the Annual
Report of the Municipal
Commissioners on the working
of the Negapatam Municipality
during 1872-73

Negapatam
19th May 1873

20.5.73

To

The President of the
Negapatam Municipality

Sir

I have the honor to report having completed the audit of the accounts of the Negapatam Municipality for the official year 1872-73, and to forward herewith a Balance Sheet, Statement of Receipts and expenditure, and an acknowledgement from the Tahsildar in support of the balances at credit of Municipal Funds on the 31st March last.

2. The improvements suggested by me in my report of the Municipal accounts for the year 1870-71 have, with one exception been carried out, the accounts are in consequence very complete, afford greater facility for examination, and have rendered the work of auditing on this occasion comparatively easy.

3. The Cash Book, Journal and Ledger were checked and examined by me in the usual way, as were also the Registers and Cheque books of the several heads of Revenue, and I am

terms of the Managers. The Books are kept with the greatest neatness and complete accuracy. The Municipality is fortunate in possessing the services so efficient an Accountant.

I have the honor to be
Sir
Your most obt Servt
Wm Johnson.
Auditor

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From the Auditor upon the Corporations Accts

Audit Off
Rec'd 20 May 1873

Filed 28/5/73

Statement of Disbursements made by the Disbursing Clerk of the Department of the Interior during the quarter ending March 31st 1873

| Name of Disbursing Clerk | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Amount of Check | Date of Check | Amount Check is drawn for | To whom drawn | For what purpose drawn | Amount of Appropriation | Appropriation from which drawn | Balance of Appropriation after Check drawn | Date of Warrant | Number of Warrant | Amount of Warrant | Balance of Appropriation after Warrant drawn | Remarks |
| 1. Theodore Kingsbury | 1873 | $ | $ | | | 2830 | 49 | 2879 | 5433.10.7 | 268.2.0 | 5691.12.7 | 2812.17 | |
| 2. Chas Collins | " | " | " | " | " | " | " | " | " | " | " | " | |
| 3. Edward Neal | " | " | " | " | " | " | " | " | " | " | " | " | |
| 4. Lucile Cannon | " | " | " | " | " | " | " | " | " | " | " | " | |

Respectfully submitted
Louis Pelham Dent
Chief Clerk

Approved
March 29th 1873

Jno. D. Cox
Secretary

Filed 3/26/73

Filed 3/26/73

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## Statement II.

### Expenditure from the Municipal Fund of the Town of Negapatam for the Official Year 1872/73

| | 1872/73 Detail (Minor head) Rs | as | p | 1872/73 Total (Major head) Rs | as | p | Budget Estimate Rs | as | p |
|---|---|---|---|---|---|---|---|---|---|
| Grant I (Public Works) | | | | | | | | | |
| 1. New Works | | | | 1,213 | " | " | 2,000 | " | " |
| (a) Communications | 873 | " | " | " | " | " | " | " | " |
| (b) Educational | " | " | " | " | " | " | " | " | " |
| (c) Sanitary & Miscellaneous | 340 | " | " | " | " | " | " | " | " |
| 2. Repairs | | | | 5861 | 12 | 6 | 9860 | " | " |
| (a) Communications | 5229 | 13 | 6 | " | " | " | " | " | " |
| (b) Educational | " | " | " | " | " | " | " | " | " |
| (c) Sanitary & Miscellaneous | 631 | 15 | " | " | " | " | " | " | " |
| 3. Establishment | 3190 | 8 | 8 | 3190 | 8 | 8 | 3480 | " | " |
| 4. Tools & Plant & Contingencies | " | " | " | " | " | " | " | " | " |
| 5. Contributions to Local Funds | " | " | " | " | " | " | 1000 | " | " |
| (a) For Repair of Veltur Bridge | " | " | " | " | " | " | " | " | " |
| (b) Total Grant I | 10265 | 5 | 2 | 10265 | 5 | 2 | 16340 | " | " |
| Grant II (Education) | | | | | | | | | |
| 1. Training Schools | " | " | " | " | " | " | " | " | " |
| (a) Establishments | " | " | " | " | " | " | " | " | " |
| (b) Contingencies | " | " | " | " | " | " | " | " | " |
| 2. Municipal Schools | " | " | " | " | " | " | " | " | " |
| (a) Establishments | " | " | " | " | " | " | " | " | " |
| (b) Contingencies | " | " | " | " | " | " | " | " | " |
| 3. Salary Grants | 593 | 10 | 8 | 593 | 10 | 8 | " | " | " |
| 2 Mohgans & Elementary Schools 107-10-8 | " | " | " | " | " | " | " | " | " |
| 1 C. T. B. H. Do " 186-0-0 | " | " | " | " | " | " | " | " | " |
| 4. Results Grant | 428 | 12 | " | 428 | 12 | " | 1500 | " | " |
| 14 Pyal Schools 368-12-0 | " | " | " | " | " | " | " | " | " |
| 1 Inspectors Salary 60-0-0 | " | " | " | " | " | " | " | " | " |
| 5. Contributions to Local Funds for Educl Purposes | 324 | 8 | " | 324 | 8 | " | 500 | " | " |
| 6. Miscellaneous | 208 | 15 | " | 208 | 15 | " | " | " | " |
| Books for Pyal Schools 38-15-0 | " | " | " | " | " | " | " | " | " |
| Furniture for Do 170-0-0 | " | " | " | " | " | " | " | " | " |
| Total Grant II | 1533 | 13 | 8 | 1533 | 13 | 8 | 2000 | " | " |
| Grant III Sanitation & Medl Services | " | " | " | " | " | " | " | " | " |
| 1. Hospitals & Dispensaries | | | | 5433 | 11 | 7 | 4770 | " | " |
| (a) Establishments | 3976 | 12 | " | " | " | " | " | " | " |
| (b) Medicines & Supplies | 460 | 7 | 3 | " | " | " | " | " | " |
| (c) Diet of Patients | 228 | 2 | 4 | " | " | " | " | " | " |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| (c) Medicines & Supplies | | | | | | | | | | |
| (c) Diet of Patients | 228 | 2 | 4 | | | | | | | |
| (d) Sundries & Contingencies | 183 | 3 | 3 | | | | | | | |
| (e) Rent for Dispensary Site | 9 | 14 | 5 | | | | | | | |
| (f) Furnitures for Dispensary | 461 | " | " | | | | | | | |
| (g) Printing forms | 124 | 3 | 4 | | | | | | | |
| 2. Vaccination | | | | | 138 | 10 | " | 200 | " | |
| (a) Result fee | 127 | 4 | " | | | | | | | |
| (b) Contingencies | 11 | 6 | " | | | | | | | |
| Lecture on Vaccination — 10-2-0 | | | | | | | | | | |
| Subjects brought for lymph to be extracted — 1-4-0 | | | | | | | | | | |
| | | | | | 443 | 3 | 9 | 440 | " | |
| 3. Registration of Births & Deaths | 443 | 3 | 9 | | | | | | | |
| (a) Establishment | | | | | | | | | | |
| (b) Contingencies | | | | | 14,940 | 10 | 6 | 14,950 | " | |
| 4. Conservancy | | | | | | | | | | |
| (a) Establishment | 5147 | 6 | 6 | | | | | | | |
| (b) Sanitary Service | 5835 | 5 | 2 | | | | | | | |
| Hire of 206 bullocks for removing rubbish — 3929-7-0 | | | | | | | | | | |
| Do. of 11 pair of bullocks with drivers for night soil carts — 1965-14-2 | | | | | | | | | | |
| | 2866 | 4 | 3 | | | | | | | |
| (c) Clearing of Tanks, wells & Drains | | | | | | | | | | |
| 1. Clearing & Removal of rubbish Kolumn Rupees 510-14-8 | | | | | | | | | | |
| 2 Do. Thottathu Kolumn " do. 1782-10-9 | | | | | | | | | | |
| 3. Boiling Cocoanut Coir Kolumn do. 106-6-4 | | | | | | | | | | |
| 4. Do. Carts Kolumn Rupees 72-1-6 | | | | | | | | | | |
| 5. Cleaning 19 wells — 165-0-0 | | | | | | | | | | |
| 6. Bringing fresh water to tanks — 229-3-0 | 118 | 9 | 1 | | | | | | | |
| (d) Contingencies | | | | | | | | | | |
| 1. Repairing night soil carts — 21-8-0 | | | | | | | | | | |
| 2. Shed for Do. — 14-8-0 | | | | | | | | | | |
| 3. Do. for Engine — 13-12-0 | | | | | | | | | | |
| 4. Removing Noxious Vegetations — 9-13-10 | | | | | | | | | | |
| 5. Baskets & Mamooties — 12-8-0 | | | | | | | | | | |
| 6. 20 lbs of Carbolic acid — 29-12-10 | | | | | | | | | | |
| 7. 12 dozen of Neem water — 16-10-5 | | | | | | | | | | |
| | 122 | " | 6 | | | | | | | |
| (e) Killing dogs & Snakes | 578 | 3 | 6 | | | | | | | |
| (f) Tools for Steam Engine | 83 | 10 | " | | | | | | | |
| (g) Temporary latrines | 50 | 12 | 6 | | | | | | | |
| (h) Cleaning Steam Engine | 54 | 5 | 6 | | | | | | | |
| (i) Rent for latrine site | 84 | 2 | " | | | | | | | |
| (j) Maintenance &c for water pandol | | | | | | | | | | |
| Total Grant III. | 20956 | 2 | 10 | 20.956 | 2 | 10 | 20330 | " | | |
| Grant IV. Mis: Municipal Purposes | | | | | 3734 | 9 | 10 | 4,000 | | |
| 1. Lighting | | | | | | | | | | |
| (a) Establishment | 872 | 1 | " | | | | | | | |
| (b) Contingencies &c | 2862 | 8 | 10 | | | | | | | |
| 4% Cochins of Cocoanut oil — 2379-8-0 | | | | | | | | | | |

## Statement-I. Revenues and Receipts of the Municipal Fund of the Town of Negapatam during the Official Year 1872/73

| | 1872/73 | | | | | | | | | Budget Estimate | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Detail of Minor head | | | | | | Total of Major head | | | | | |
| | Rs | as. | p. | Rs | as. | p. | Rs | as. | p. | Rs | as. | p. |
| 1. Balance brought forward | " | " | " | | | | 9082 | 12 | 8 | 1,000 | " | " |
| (a) Municipal Fund | 9082 | 12 | 8 | | | | | | | | | |
| (b) Endowments | " | " | " | | | | | | | | | |
| 2. Assignments and Allotments by Govt. | | | | | | | 340 | 11 | 7 | 500 | " | " |
| (a) Surplus Pound Fund | 340 | 11 | 7 | | | | | | | | | |
| (b) Ferry Rents | " | " | " | | | | | | | | | |
| (c) Fishery Rents | " | " | " | | | | | | | | | |
| | Arrear | | | Current | | | | | | | | |
| 3. Rates and Taxes &c | " | " | " | | | | | | | 34,293 | 3 | 6 | 40,900 | " | " |
| (a) Rate on Houses &c (Sec. 40) | 10 | 6 | 5 | 8374 | 9 | 6 | 8,384 | 15 | 11 | | | |
| (b) Taxes on Arts &c (Sec. 57) | 395 | 10 | 7 | 12,349 | 2 | " | 12,744 | 12 | 7 | | | |
| (c) Taxes on Vehicles &c (Sec 63) | 9 | " | " | 1475 | 4 | " | 1484 | 4 | " | | | |
| (d) Registration of Carts (Sec 73) | " | " | " | " | " | " | " | " | " | | | |
| (e) Tolls (Sec 77) | " | " | " | 9876 | " | " | 9,876 | " | " | | | |
| (f) Fees (Sections 106. 123, 125. 130. 131. 136 Bye laws &c Schedule A) | " | " | " | 1384 | 13 | " | 1,384 | 13 | " | | | |
| (g) Magisterial Fines (Sec 17) | " | " | " | 418 | 6 | " | 418 | 6 | " | | | |
| 4. Training Schools & Training Institutions | " | " | " | | | | " | " | " | " | " | " |
| 5. Endowments & Sundry Contributions & Donations | " | " | " | | | | " | " | " | 280 | " | " |
| (a) Hospitals | | | | | | | " | " | " | | | |
| (b) Choultries | | | | | | | " | " | " | | | |
| (c) Educational | | | | | | | " | " | " | | | |
| (d) Miscellaneous | | | | | | | " | " | " | | | |
| 6. Contributions from Local Funds | | | | | | | | | | 4030 | " | " | 6390 | " | " |
| (a) For Public Works | | | | | | | " | " | " | | | |
| Communications | | | | | | | 1,200 | " | " | | | |
| School Buildings | | | | | | | " | " | " | | | |
| (b) Educational | | | | | | | " | " | " | | | |
| For Training Schools | | | | | | | | | | | | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| For Training Schools | " | " | - | | | | | | | | |
| (c) Miscellaneous | " | " | " | | | | | | | | |
| Hospitals | 2,830 | " | " | | | | | | | | |
| 7 Miscellaneous | " | " | " | 562 | 8 | 3 | 150 | " | " | | |
| (a) Rents of Municipal Markets | " | " | " | | | | | | | | |
| (b) Rents & Fees in Munc[l] Slaughter houses | " | " | " | | | | | | | | |
| (c) Sale of sweepings (See 98) | 338 | " | " | | | | | | | | |
| (d) Private Scavenging | " | " | " | | | | | | | | |
| (e) Sale of Materials & Tools & Plant | " | " | " | | | | | | | | |
| (f) Avenue sold | 41 | 9 | 3 | | | | | | | | |
| (g) Fish sold | 91 | " | " | | | | | | | | |
| (h) Sale of Medicines | 49 | " | " | | | | | | | | |
| (i) Rent of Municipal Lands | 42 | 10 | " | | | | | | | | |
| 8. Advances Recovered | " | " | " | | | | | | | | |
| | 48,308 | 15 | " | 48308 | 15 | " | 49.220 | " | " | | |

Note to Statement I

1. House & land rates are levied at 4 per cent
2. Taxes on Arts &c are levied at maximum Schedule rates
3. Taxes on Vehicles &c are levied at the maximum rates in Schedule C.
4. Carts are not registered
5. Tolls are levied at half rates of Schedule D.
6. Licence fees levied at the rates sanctioned in G.O. No 179 dated 20th July 1867 and 1044 dated 25th August 1868.

Negapatam
Municipal Commrs' Office
13th May 1873

Correct

Vice President

Statement II B

Statement II. A.

Detail of allotment for Expenditure on Public works

estimate to cost Rs 100 or upwards

Part I. New works

| No. | Project | Amount of Estimate | Past expenditure | Expenditure in 1872/73 | Remarks |
|---|---|---|---|---|---|
| (a) | Communications | " | " | 792 | 235 C/yds of Metalling Pundagasaly Estate. |
| 1 | Constructing 3 Tunnels | " | " | 81 | |
| | Total | " | " | 873 | |
| (b) | Educational | " | " | " | |
| | Total | " | " | " | |
| (c) | Sanitary & Miscellaneous | 2,000 | " | " | |
| 1 | 3 Latrines | " | " | 312 | |
| 2 | 6 Ash pits | " | " | 28 | |
| | Total | 2,000 | " | 340 | |
| | Grand Total | 2,000 | " | 1,213 | |

Part II Repairs

## Part II Repairs

| No. | Project | Grant | Remarks |
|---|---|---|---|
| (a) | Communications | 4639.13.6 | Road No 36, Perennial Gravel road repaired with Nos 3 Class of Cutch |
| 1 | Repairing & turfing A.K. Kari Kolam Portion Road No 3 | 410.0.0 | |
| 2 | Do with broken bricks road leading to Coopcum | 180.0.0 | |
| | Total | 5229.13.6 | |
| (b) | Educational | " | |
| | Total | " | |
| (c) | Sanitary & Miscellaneous | | |
| 1 | Dispensary | 258.2.0 | |
| 2 | Dust Boxes | 205.0.0 | |
| 3 | Latrines | 168.13.0 | |
| | Total | 631.15.0 | |
| | Grand Total | 5861.12.6 | |

Negapatam
Municipal Commrs Office
13th May 1873

Correct

Vice President

Auditor

## Statement II. B

## Detail of Municipal Establishment

| | No | Salary per Mensem | | | Salary per Annum | | | Total Major Heads | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Grant I. Public Works | | | | | | | | 3190 | 8 | 8 |
| Overseers | 2 | 86 | 10 | 8 | 1040 | " | " | | | |
| Road Coolies | 51 for 3 Months 33 for 9 Months | 179 | 3 | 5 | 2150 | 8 | 8 | | | |
| Total | | 265 | 14 | 1 | 3190 | 8 | 8 | 3190 | 8 | 8 |
| Grant II. Education | | | | | | | | | | |
| 1. Training Schools | " | " | " | " | " | " | " | " | " | " |
| Total | | " | " | " | | | | | | |
| 2. Municipal Schools | | " | " | " | " | " | " | " | " | " |
| Total | | " | | | " | " | " | " | " | " |
| Grant III. Sanitation & Medl. Services | | | | | | | | | | |
| 1. Hospital & Dispensaries | | | | | | | | 3976 | 12 | " |
| Medical Subordinates | 1 | for 11 Months ending 31st March 1872 | | | 1874 | 2 | 6 | | | |
| " Do. " | 1 | for 10 Months & the apointed since | | | 1706 | 9 | 6 | | | |
| Barmeyor | 1 | 10 | " | " | 110 | " | " | | | |
| Nurse | 1 | 7 | " | " | 77 | " | " | | | |
| Ward Cooly | 1 | 5 | 5 | 1 | 58 | 8 | " | | | |
| Cook | 1 | 5 | " | " | 55 | " | " | | | |
| Lotty | 1 | 4 | " | " | 44 | " | " | | | |
| Female Lotty | 1 | 3 | " | " | 33 | " | " | | | |
| Doby | 1 | 1 | 11 | " | 18 | 8 | " | | | |
| Total | " | " | " | " | 3976 | 12 | " | 3976 | 12 | " |
| 2. Vaccination | | | | | | | | 127 | 4 | " |
| Vaccinator | 1 | Results fee | | | 127 | 4 | " | | | |
| Total | 1 | " | " | " | 127 | 4 | " | 127 | 4 | " |
| 3 Registration | | | | | | | | 443 | 3 | 9 |
| Registrars | 3 | 36 | 14 | 11 | 443 | 3 | 9 | | | |
| Total | 3 | 36 | 14 | 11 | 443 | 3 | 9 | 443 | 3 | 9 |
| 4. Conservancy | | | | | | | | 5147 | 6 | |
| Nuisance Inspectors | 3 | 27 | 8 | 6 | 330 | 6 | 5 | | | |
| Mistrey or Canicopillai | 2 | 8 | " | " | 96 | " | " | | | |
| Pons | 5 | 29 | 9 | 4 | 354 | 15 | 8 | | | |
| Lotties | 65 | 318 | 6 | 3 | 3820 | 11 | 1 | | | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Peons | 5 | 29 | 9 | 4 | 354 | 15 | 8 | | | | |
| Lottias | 65 | 318 | 6 | 3 | 3820 | 11 | 1 | | | | |
| Watchmen | 5 | 25 | 7 | 1 | 305 | 5 | 4 | | | | |
| Serang | 1 | 20 | " | " | 240 | " | " | | | | |
| Total | 80 | 428 | 15 | 2 | 5147 | 6 | 6 | 5147 | 6 | 6 | |
| Grant IV Mcd. Munl. purposes | | | | | | | | | | | |
| 1. Lighting | | | | | | | | 872 | 1 | " | |
| Peons | 4 for 4 months | | | | 97 | 2 | 9 | | | | |
| Masalijies | 13 | 64 | 9 | 2 | 774 | 14 | 3 | | | | |
| Total | 17 | " | " | " | 872 | 1 | " | 872 | 1 | " | |
| 2. Markets | " | " | " | " | " | " | " | " | " | " | |
| Superintendents | " | " | " | " | " | " | " | " | " | " | |
| Servants | " | " | " | " | " | " | " | " | " | " | |
| Total | " | " | " | " | " | " | " | " | " | " | |
| Grant V. Supt. & Manag. | | | | | | | | | | | |
| 1. Office | | | | | | | | 3220 | 2 | " | |
| Manager | 1 | 75 | " | " | 900 | " | " | | | | |
| Clerks | 4 | 99 | " | 5 | 1188 | 5 | 4 | | | | |
| Muchie | 1 | 6 | 14 | 6 | 82 | 14 | " | | | | |
| Peons | 4 | 28 | " | " | 336 | " | " | | | | |
| Tax Collectors | 6 | 59 | 6 | 7 | 712 | 14 | 8 | | | | |
| Total | 16 | 268 | 5 | 6 | 3,220 | 2 | " | 3220 | 2 | " | |

Negapatam
Municipal Comm.rs' Office
15th May 1873

Schoffl
H.M.P.

H Klaus
Vice President

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Asst to

Statement III — Municipality of Kegapalāne.

Abstract of Deposit account for the

Year 1872/73

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Balance Brought forward | 2,400 | " | " | Returned to Contractors | 2,146 | " | " |
| Deposits by Contractors | 3,152 | " | " | Do to Mun.l Servants | 100 | " | " |
| Do as Security by Mun.l Servants | 200 | " | " | Balance | 3,506 | " | " |
| | 5,752 | " | " | | 5,752 | " | " |

Kegapalāne
Municipal Commr.s Office
13th May 1873

Correct
[illegible]
Auditor

Vice President

# Statement IV. Municipality of Negapatam

## Demand Collection and Balance Statement for the year 1872/73

### Current

| | 1 Demand assessed | | | 2 Collected | | | 3 Remitted or appeal or otherwise | | | 4 Written off as irrecoverable | | | 5 Total Columns (2.3.4) | | | Balance | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rates on Houses &c | 8814 | 15 | 1 | 8374 | 9 | 6 | 22 | 15 | 3 | " | " | " | 8397 | 8 | 9 | 417 | 6 | 4 |
| Taxes on Arts &c | 13805 | 8 | " | 12349 | 2 | " | 322 | " | " | 8 | " | | 13401 | 10 | " | 403 | 14 | " |
| | 22620 | 7 | 1 | 24723 | 11 | 6 | 344 | 15 | 3 | 730 | 8 | " | 21799 | 2 | 9 | 821 | 4 | 4 |

### Arrears

| | 1 Balance of old Demand | | | 2 Arrears of previous year | | | 3 Total Demand | | | 4 Collected | | | 5 Remitted | | | 6 Written off | | | Total Columns (4.5.6) | | | Balance | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rates on Houses &c | " | " | " | 19 | 7 | 6 | 19 | 7 | 6 | 0 | 6 | 6 | " | " | " | " | " | " | 10 | 6 | 5 | 9 | 1 | 1 |
| Taxes on Arts &c | " | " | " | 548 | 9 | 4 | 548 | 9 | 4 | 3 | 95 | 10 | 7 | 26 | 8 | " | 102 | " | " | 524 | 2 | 7 | 24 | 6 | 9 |
| | " | " | " | 568 | " | 10 | 568 | " | 10 | 96 | 1 | " | 26 | 8 | " | 102 | " | " | 536 | 9 | " | 33 | 7 | 10 |

Negapatam
Municipal Commrs' Office
13th May 1873

Adopted
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Vice President

Correct
[illegible]
Auditor

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Wicks | 179.6.6 | | | | | | | | |
| Repairing Lanterns &c | 48.3.6 | | | | | | | | |
| Towells, Ladders &c | 54.15.0 | | | | | | | | |
| 2. Markets | " | " | " | | | | | | |
| (a) Establishment | " | " | " | | | | | | |
| (b) Contingencies | " | " | " | | | | | | |
| 3. Shoultries | " | " | " | | | | | | |
| (a) Establishment | " | " | " | | | | | | |
| (b) Contingencies | " | " | " | | | | | | |
| (c) Feeding Travellers | " | " | " | | | | | | |
| 4. Watering Streets & Planting Avenues | " | " | " | | | | | | |
| Total Grant IV | 3734 | 9 | 10 | 3734 | 9 | 10 | 4000 | " | " |
| Grant V Superv & Management | | | | | | | | | |
| 1. Office | | | | 3220 | 2 | " | 3320 | " | " |
| (a) Establishment | 3220 | 2 | " | | | | | | |
| (b) Contingencies | " | " | " | | | | | | |
| 2. Miscellaneous | | | | 452 | 11 | 9 | 600 | " | " |
| (a) Printing forms | 146 | 11 | 2 | | | | | | |
| (b) Stationery | 60 | 13 | 9 | | | | | | |
| Auditor's Allowance | 150 | " | " | | | | | | |
| | 59 | 6 | 10 | | | | | | |
| Grant Total Expenditure | 40,184 | 13 | 3 | 40,184 | 13 | 3 | 46,570 | " | " |
| Balance | | | | 8124 | 1 | 9 | 2630 | " | " |
| (a) Municipal Funds | 8124 | 1 | 9 | | | | | | |
| (b) Endowments | " | " | " | | | | | | |
| | 48,308 | 15 | " | 48,308 | 15 | " | 49,200 | " | " |

(65)

(66)

Negapatam
Municipal Commrs' Office
18th May 1873

Hilton
Vice President

Correct
Wm Johnson.
Auditor.

Asstt
Sec

# Statement of Receipts and Expenditure of the Nyapatam Municipality for the Official year 1872/73.

| To Cash Balance on 1st April 1872 - viz | | | | By Conservancy | 13369 | 8 | 1 |
|---|---|---|---|---|---|---|---|
| in Treasury - 11432.12.8 | | | | " Dispensary | 5689 | 4 | 10 |
| in hand ——— 50.-.- | 11482 | 12 | 8 | " Establishment | 5538 | 1 | 2 |
| " Taxon Arts & Professions - 13093.4.7 | | | | " Roads | 8253 | 6 | 2 |
| less remitted 348.8.- | 12744 | 12 | 7 | " Lighting | 3734 | 9 | 10 |
| " Tolls | 9876 | - | - | " Education | 1555 | 13 | 8 |
| " House tax 8407.15.2 | | | | " Sundries | 245 | 2 | 10 |
| less remitted 22.15.3 | 8384 | 15 | 11 | " Stationery | 207 | 8 | 11 |
| " Deposits - receipts during the year | 3352 | - | - | " Latrines | 480 | 13 | - |
| " Contributions from Local Funds | 2830 | - | - | " Ash-pits | 233 | - | - |
| " Contributions for Maintenance of Road No 36 | 1200 | - | - | " Rent | 54 | 5 | 6 |
| " Dangerous & Offensive Trades - | 945 | - | - | " Steam Engine & Pump | 614 | 9 | 6 |
| " Tax on Carriages & Animals | 1484 | 4 | - | " Miscellaneous Works | 86 | 9 | 9 |
| " Pound Fund - receipts on account of | 340 | 11 | 7 | " Killing Snakes | 96 | 13 | - |
| " Notice Fees | 127 | 5 | - | " Killing Dogs | 25 | 3 | - |
| " Temporary Erections | 223 | 8 | - | " Deposits - amount refunded during the year | 2246 | - | - |
| " Conservancy - sale proceeds of rubbish & refuse | 429 | - | - | | | | |
| " Dispensary - sale proceeds of medicine | 49 | - | - | " Balance - viz - | | | |
| " Slaughter Houses | 60 | - | - | Cash in Treasury ——— 11540.1.9 | | | |
| " Municipal Lands - rent of | 42 | 10 | - | Deposits — 3506.-.- | | | |
| " Avenue Trees | 41 | 9 | 3 | Muc.l Fund - 8034.1.9 | | | |
| " Fines | 418 | 6 | - | Cash in hand ——— 90.-.- | 11630 | 1 | 9 |
| " Cart Stands | 25 | - | - | | | | |
| " Warrant Fees | 4 | - | - | | | | |
| Total Rupees - | 54060 | 15 | - | Total Rupees - | 54060 | 15 | - |

Nyapatam
16th May 1873

W. J. Wilson.
Auditor

| | 1872/73 Detail of Minor heads | | | 1872/73 Total of Major heads. | | | Budget estimate | | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs | a | P | Rs | a | P | Rs | a | P |
| 4 Fees in Schools & Training Institutions | " | " | " | " | " | " | " | " | " |
| 5 Endowments & Sundry Contributions and Donations | " | " | " | " | " | " | 280 | " | " |
| (A) Hospitals | " | " | " | " | " | " | " | " | " |
| (b) Chowltries | " | " | " | " | " | " | " | " | " |
| (c) Educational | " | " | " | " | " | " | " | " | " |
| (d) Miscellaneous | " | " | " | " | " | " | " | " | " |
| 6 Contributions from Local Funds | | | | 4030 | " | " | 6390 | " | " |
| (a) For Public Works | " | " | " | | | | | | |
| Communications | 1200 | " | " | | | | | | |
| School Buildings | " | " | " | | | | | | |
| (b) Educational | " | " | " | | | | | | |
| For training Schools | " | " | " | | | | | | |
| (c) Miscellaneous | " | " | " | | | | | | |
| Hospitals | 2830 | " | " | | | | | | " |
| 7 Miscellaneous | " | " | " | 562 | 3 | 3 | 150 | " | " |
| (a) Rents of Municipal Markets | " | " | " | | | | | | |
| (b) Rents & Fees in Municipal Slaughter houses | " | " | " | | | | | | |
| (c) Sale of Sweepings (Sec 98) | 338 | " | " | | | | | | |
| (d) Private Scavenging | " | " | " | | | | | | |
| (e) Sale of Materials and Tools & Plant | " | " | " | | | | | | |
| (f) Manure sold | 41 | 9 | 3 | | | | | | |
| (g) Fish sold | 91 | " | " | | | | | | |
| (h) Sale of Medicines | 49 | " | " | | | | | | |

| | 1872/73 | | | | | | Budget estimate | | |
|---|---|---|---|---|---|---|---|---|---|
| | Detail of Minor heads. | | | Total of Major heads. | | | | | |
| | Rs | a | P | Rs | a | P | Rs | a | P. |
| (i) Rent of Municipal lands | 42 | 10 | " | | | | | | |
| 8 Advances recovered | " | " | " | | | | | | |
| | L 8308 | 15 | " | L 8308 | 15 | " | L 9220 | " | " |

Note to Statement I

1 House and land rates are levied at 4 per cent
2 Taxes on Arts &c. are levied at Maximum Schedule rates
3 Taxes on vehicles &c. are levied at the Maximum rates in Schedule C.
4 Carts are not registered.
5 Tolls are levied at half rates of Schedule D)
6. Licence fees levied at the rate sanctioned in G.O. No. 179 dated 20th July 1867 and 1041 dated 25th August 1868.

Statement I Revenues and Receipts of the Municipal Fund of the Town of Negapatam during the Official year 1872/73

| | 1872/73 Detail of Minor heads Rs | a | p | 1872/73 Total of Major heads Rs | a | p | Budget Estimate Rs | a | p |
|---|---|---|---|---|---|---|---|---|---|
| 1 Balance brought forward | " | " | " | 9082 | 12 | 8 | 1000 | " | " |
| (a) Municipal Fund | 9082 | 12 | 8 | | | | | | |
| (b) Endowments | " | " | " | | | | | | |
| 2 Assignments & allotments by Government | | | | 340 | 11 | 7 | 500 | " | " |
| (a) Surplus Pound Fund | 340 | 11 | 7 | | | | | | |
| (b) Ferry Rents | " | " | " | | | | | | |
| (c) Fishery Rents | " | " | " | | | | | | |

| | Arrear Rs | a | p | Current Rs | a | p | Total Rs | a | p | Total of Major heads Rs | a | p | Budget Estimate Rs | a | p |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 Rates & Taxes &c | " | " | " | | | | | | | 34293 | 3 | 6 | 40900 | " | " |
| (a) Rate on Houses &c (Sec 40) | 10 | 6 | 5 | 8374 | 9 | 6 | 8384 | 15 | 11 | | | | | | |
| (b) Taxes on Arts &c (Sec 57) | 395 | 10 | 7 | 12349 | 2 | " | 12744 | 12 | 7 | | | | | | |
| (c) Taxes on vehicles &c (Sec 63) | 9 | " | " | 1475 | 4 | " | 1484 | 4 | " | | | | | | |
| (d) Registration of Carts (Sec 73) | " | " | " | " | " | " | " | " | " | | | | | | |
| (e) Tolls (Sec 77) | " | " | " | 9876 | " | " | 9876 | " | " | | | | | | |
| (f) Fees (Sections 106, 123, 125, 130, 131, 136 bye laws &c Schedule A) | " | " | " | 1384 | 13 | " | 1384 | 13 | " | | | | | | |
| (g) Magisterial fines (Sec 17) | " | " | " | 418 | 6 | " | 418 | 6 | " | | | | | | |



Incidence of the various Rates and Taxes in the Municipality of Negapatam for 1872-73

| District or place in which levied | Population of place | Description and object of Tax | Class from which and property upon which levied | No. of Tax payers | Amount of Tax | Incidence of Tax Per head of Population | Incidence of Tax Per head of Tax payers | Act or order under which and date from which levied |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Municipality of Negapatam Tanjore District | 48,429 | 1. Rate on houses and buildings at 4 per cent<br>2. Rate on land at 4 per cent | Buildings and lands | 5,116 | 8384.15.11 | .17 | 1.08 | Act No. III of 1871 & G.O. dated 23rd May 1872 No. 682. |
| | | 3. Tax on arts professions &c | Profession | 2,110 | 12744.12.7 | .27 | 6.11 | |
| | | 4. Tax on Carriages horses &c | Carriages & animals | 361 | 1484.4 | .03 | 4.11 | |
| | | 5. Fees on the registration of carts | " | " | " | " | " | |
| | | 6. Toll at half rates | Vehicles and animals | " | 9876 | " | " | |

Remark. No carts are registered in 1872-73

Combaconum
19th September 1873

[signature]
President

No 188

Statement shewing the incidence of taxes ~~durin~~ the Negapatam Municipality during the year 1872-73.

Recd 17/28/73

...tement I A.

...missioners under Sections 15 & 16 for the Official year 1872/73.

| ...Capital for ... | Contributions and donations of all kinds | Sale of Medicines on sundry property | Total Columns 3-7 | Current charges Statement II & III | Allotted for Public Works statement II A | Total Charges | Balance | Remarks |
|---|---|---|---|---|---|---|---|---|
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| " | 2830 | 49 | 2879 | 5433-10-7 | 258-2- | 5691-12-7 | 2812-12-7 | |
| " | " | " | " | " | " | " | " | |
| " | " | " | | " | " | " | " | |
| " | " | " | " | " | " | " | " | |

(6)